WABAUNSEE COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

WABAUNSEE COUNTY, KANSAS
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VARNEY
& ASSOCIATES, CPAs, LLC

April 30, 2026

County Commissioners
Wabaunsee County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Wabaunsee (the County), as of and for the year ended December 31, 2025, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and KMAAG. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

1501 Poyntz Avenue
Manhattan, KS 66502
785-537-2202 • fax 785-537-1877
http://www.varney.com
1102 Commercial St., Suite A
Emporia, KS 66801

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Supplementary Information (Continued)

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated May 9, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2025, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

WABAUNSEE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Unencumbered Cash Balance	Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 408,217	$ -	$ 3,410,722	$ 3,176,682	$ 642,257	$ 27,922	$ 670,179
Special Purpose Funds							
Road and Bridge	714,579	-	4,072,629	3,524,527	1,262,681	21,137	1,283,818
Noxious Weed	153,375	-	141,129	290,210	4,294	-	4,294
Health	6,395	-	290,046	296,441	-	-	-
Employee Benefits	367,722	-	1,051,140	1,249,498	169,364	(50,376)	118,988
Election	69,615	-	62,208	111,000	20,823	775	21,598
Appraiser's Cost	34,342	-	147,848	166,120	16,070	493	16,563
Mental Health	1,804	-	55,991	57,795	-	-	-
Program for Elderly	24,907	-	128,871	149,210	4,568	-	4,568
Public Transportation	20,808	-	134,059	134,284	20,583	1,709	22,292
Capital Improvement	253,020	-	59,433	48,692	263,761	-	263,761
Regional Library	2,561	-	131,038	132,468	1,131	-	1,131
Regional Library Employee Benefits	393	-	15,510	15,670	233	-	233
Transient Guest Sales Tax	-	-	10,967	7,525	3,442	-	3,442
911 Coordinating Council	106,728	-	74,135	70,029	110,834	114	110,948
Parks and Recreation	886	-	2,243	2,400	729	-	729
Municipalities Fight Addiction	38,237	-	10,878	2,289	46,826	-	46,826
COPS Grant	97,041	-	172,614	76,041	193,614	-	193,614
Equipment Reserve	64,775	-	126,806	55,083	136,498	-	136,498
Road Machinery & Equipment	634,971	-	362,831	248,944	748,858	-	748,858
Public Transportation Capital Outlay	44,052	-	4,744	4,625	44,171	-	44,171
Law Enforcement Trust	2,127	-	637	-	2,764	-	2,764
Sheriff's Federal Forfeiture	310	-	1,319	-	1,629	-	1,629
Register of Deeds Technology	23,614	-	12,406	6,937	29,083	-	29,083
Sheriff's County Forfeiture	56,387	-	3,923	11,149	49,161	-	49,161
County Health Donations	2,725	-	-	-	2,725	-	2,725

(continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

WABAUNSEE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Unencumbered Cash Balance	Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds							
Clerk Technology	$ 11,321	$ -	$ 3,302	$ 2,734	$ 11,889	$ -	$ 11,889
Treasurer Technology	10,407	-	3,279	2,418	11,268	-	11,268
Conceal Carry	3,547	-	520	-	4,067	-	4,067
Registered Offender	10,422	-	3,188	-	13,610	-	13,610
County Attorney Forfeiture	29,945	-	-	15,552	14,393	-	14,393
VIN Inspection	(126)	-	11,019	10,730	163	-	163
Road and Bridge Impact Fee	143,328	-	66,144	-	209,472	-	209,472
Grants	179,182	-	36,133	191,201	24,114	-	24,114
Land Bank	41,567	-	-	-	41,567	-	41,567
Bond and Interest Funds:							
Bond and Interest #3	134,177	-	228,983	340,223	22,937	-	22,937
Total Reporting Entity (Excluding Agency Funds)	$ 3,693,361	$ -	$ 10,836,695	$ 10,400,477	$ 4,129,579	$ 1,774	$ 4,131,353

Composition of Cash:	
Checking Accounts	$ 14,496,945
Certificates of Deposit	1,100,000
Cash on hand	800
Total Cash	$ 15,597,745
Agency Funds	(11,466,392)
Total Reporting Entity (Excluding Agency Funds)	$ 4,131,353

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Note 1: Summary of Significant Accounting Policies

This summary of significant accounting policies of Wabaunsee County, Kansas (the County), is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, who is responsible for their integrity and objectivity. These accounting policies conform to a comprehensive basis of accounting other than accounting principles generally accepted in the Untied States of America and have been consistently applied in the preparation of the financial statement.

Municipal Financial Reporting Entity

The County is a municipal corporation governed by three elected Commissioners. The financial statement presents the County (the primary government).

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balanced set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County:

General Fund – The chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund - Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Funds – Used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Agency Funds - Used to report assets held by the municipal reporting entity in purely custodial capacity.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the public hearing shall be no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate haring. A revenue neutral hearing was held during the year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end. A legal operating budget is not required for capital project funds, trust funds, and the following funds:

Law Enforcement Trust	Treasurer Technology
Sherriff's Federal Forfeiture	Conceal Carry
Register of Deeds Technology	Registered Offender
Sherriff's County Forfeiture	County Attorney Forfeiture
County Health Donations	VIN Inspection
Clerk Technology	Road and Bridge Impact Fee
Grants	Land Bank

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Tax Cycle

The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payment. These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at a rate established by the State of Kansas. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and were distributed by the County Treasurer periodically. At least 50% of the taxes levied were available in January. Delinquent tax collections were distributed throughout the year.

Note 2: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Effective January 1, 2026, K.S.A 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for house Bill 2152). The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%.

At December 31, 2025, the County's carrying amount of deposits was $15,597,745 and the bank balance was $16,001,776. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $1,000,000 was covered by federal depository insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Note 3: Stewardship, Compliance and Accountability

We noted no violations of Kansas statutes during the period under examination.

Note 4: Defined Benefit Pension Plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS) a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kspers.gov or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $335,772 for the year ended December 31, 2025.

Note 4: Defined Benefit Pension Plan (Continued)

Net Pension Liability. At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $2,522,465. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kspers.gov or can be obtained as described above.

Note 5: Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code section 457. The plan is jointly administered by Voya Financial and Security Benefit Group. The plan is available to all employees and permits them to defer a portion of their salary until future years. The County contributes a matching contribution on the first $15 per pay period.

Note 6: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	$ 117,000
General	COPS Grant	Commission	10,441
Noxious Weed	Road and Bridge	Commission	49,745
Road and Bridge	Road Machinery and Equipment	K.S.A. 68-141g	340,000
Mental Health	General	K.S.A. 79-2958	1,237
Health	General	Commission	15,597
Election	General	Commission	68,283
Program for Elderly	General	Commission	22,091
Appraiser's Cost	Equipment Reserve	K.S.A. 19-119	9,806
Public Transportation	Public Transportation Capital Outlay	K.S.A. 79-2958	3,000
Total			$ 637,200

Note 7: Other Long-Term Obligations from Operations

Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

Note 7: Other Long-Term Obligations from Operations (Continued)

Compensated Absences

The County's policy regarding vacation leave with pay shall be earned and accrued from the employment date of each employee as follows:

Full-Time Employees

4 hours per month during the first 2 years of employment
8 hours per month after 2 full years of employment
12 hours per month after 7 full years of employment
16 hours per month after 15 full years of employment

Half-Time Employees

2 hours per month during the first 2 years of employment
4 hours per month after 2 full years of employment
6 hours per month after 7 full years of employment
8 hours per month after 15 full years of employment

A maximum of 160 hours of accumulated vacation may be carried over past the employee's anniversary date from year to year for employees with less than fifteen full years of employment. Employees with fifteen or more years of employment may accumulate up to 240 hours of vacation time carry over. Effective August 15, 2007 any vacation time above these limits will be credited to sick leave. An employee may receive, upon written approval of the department head, compensation for no more than 40 hours of vacation time. If an employee leaves the County, they are entitled to a payment of all accrued vacation pay earned at their final rate of pay.

Permanent full-time employees shall earn 8 hours of sick leave for each month of service. Part-time employees, who work half-time or more, shall earn 4 hours of sick leave for each month of employment. There is no limit to the number of hours that an employee can accumulate for sick leave. Upon retirement or termination, each employee with seven or more years of service and who has accumulated 400 hours or more of sick leave shall receive compensation for accumulated sick leave as follows:

Compensation for 200 hours, if such person has completed 8 or more years of service and has accumulated at least 400 hours of sick leave.

Compensation for 400 hours, if such person has completed 15 or more years of service and has accumulated at least 700 hours of sick leave.

Compensation for 600 hours, if such person has completed 25 or more years of service and has accumulated 1200 hours of sick leave or more.

Note 8: Litigation

The County knows of no actual or possible litigation, claims, or assessments whose effects should be considered in the preparation of the financial statement as of December 31, 2025.

Note 9: Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To insure against risk of these types of losses, the County has purchased commercial insurance coverage from Great American Alliance Insurance Company and EMC Insurance Company. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 10: Subsequent Events

Management has evaluated subsequent events through the date of the financial statement, which is also the date the financial statement was available to be issued.

Note 11: Long-Term Debt Schedule

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2015A	1.5 - 3.0%	4/23/15	$ 2,750,000	2035	$ 1,560,000	$ -	$ 120,000	$ (120,000)	$ 1,440,000	$ 42,218
Series 2017A	1.5 - 3.0%	11/15/17	930,000	2032	540,000	-	60,000	(60,000)	480,000	15,250
Series 2020A	1.0 - 2.0%	10/29/20	1,375,000	2035	1,045,000	-	85,000	(85,000)	960,000	16,530
Total Contractual Indebtedness					$ 3,145,000	$ -	$ 265,000	$ (265,000)	$ 2,880,000	$ 73,998

Note 12: Maturity of Long-Term Debt

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	2026	2027	2028	2029	2030	2031-2035	Total
PRINCIPAL							
General Obligation Bonds							
Series 2015A	$ 125,000	$ 130,000	$ 135,000	$ 135,000	$ 140,000	$ 775,000	$ 1,440,000
Series 2017A	65,000	65,000	65,000	70,000	70,000	145,000	480,000
Series 2020A	90,000	90,000	95,000	95,000	95,000	495,000	960,000
Total Principal	$ 280,000	$ 285,000	$ 295,000	$ 300,000	$ 305,000	$ 1,415,000	$ 2,880,000
INTEREST							
General Obligation Bonds							
Series 2015A	$ 39,818	$ 36,880	$ 33,825	$ 30,450	$ 26,738	$ 70,888	$ 238,599
Series 2017A	13,750	12,125	10,338	8,550	6,450	6,600	57,813
Series 2020A	14,830	13,030	11,230	9,330	8,380	23,035	79,835
Total Interest	$ 68,398	$ 62,035	$ 55,393	$ 48,330	$ 41,568	$ 100,523	$ 376,247
TOTAL PRINCIPAL AND INTEREST	$ 348,398	$ 347,035	$ 350,393	$ 348,330	$ 346,568	$ 1,515,523	$ 3,256,247

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

WABAUNSEE COUNTY, KANSAS
SUMMARY STATEMENT OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General	$ 3,425,874	$ -	$ 3,425,874	$ 3,176,682	$ (249,192)
Special Purpose Funds					
Road and Bridge	4,067,322	-	4,067,322	3,524,527	(542,795)
Noxious Weed	303,705	-	303,705	290,210	(13,495)
Health	311,595	-	311,595	296,441	(15,154)
Employee Benefits	1,389,161	-	1,389,161	1,249,498	(139,663)
Election	111,000	-	111,000	111,000	-
Appraiser's Cost	166,120	-	166,120	166,120	-
Mental Health	60,500	-	60,500	57,795	(2,705)
Program for Elderly	152,859	-	152,859	149,210	(3,649)
Public Transportation	138,195	-	138,195	134,284	(3,911)
Capital Improvement	221,559	-	221,559	48,692	(172,867)
Regional Library	132,468	-	132,468	132,468	-
Regional Library Employee Benefits	15,670	-	15,670	15,670	-
Transient Guest Sales Tax	15,000	-	15,000	7,525	(7,475)
911 Coordinating Council	163,314	-	163,314	70,029	(93,285)
Parks and Recreation	3,600	-	3,600	2,400	(1,200)
Municipalities Fight Addiction	68,656	-	68,656	2,289	(66,367)
COPS Grant	194,290	-	194,290	76,041	(118,249)
Equipment Reserve	180,474	-	180,474	55,083	(125,391)
Road Machinery & Equipment	583,577	-	583,577	248,944	(334,633)
Public Transportation Capital Outlay	115,438	-	115,438	4,625	(110,813)
Bond and Interest Funds:					
Bond and Interest #3	341,598	-	341,598	340,223	(1,375)
	$ 12,161,975	$ -	$ 12,161,975	$ 10,159,756	$ (2,002,219)

See Independent Auditor's Report.

WABAUNSEE COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad Valorem	$ 1,408,585	$ 1,866,723	$ 1,890,255	$ (23,532)
Delinquent	17,104	9,482	-	9,482
Motor vehicle tax	135,666	121,785	117,538	4,247
Recreational vehicle tax	3,181	2,595	2,944	(349)
Commercial vehicle tax	3,851	3,434	3,614	(180)
Mineral tax	1,596	1,762	1,000	762
Liquor tax	2,939	2,243	3,500	(1,257)
Countywide sales tax	677,911	695,155	697,026	(1,871)
Officer's fees	107,194	112,284	110,000	2,284
Building permits and zoning appeals	32,150	23,926	30,000	(6,074)
Diversion fees	23,086	40,551	25,000	15,551
Interest on delinquent tax	36,768	50,471	35,000	15,471
Antique tags	3,755	3,790	3,500	290
Sheriffs fees	14,690	16,205	10,000	6,205
Interest on idle funds	366,758	318,180	150,000	168,180
Reimbursements	39,468	30,511	10,000	20,511
Other receipts	125,455	4,417	-	4,417
SPARK/APRA receipts	1,636	-	-	-
Transfers in	-	107,208	-	107,208
Total Cash Receipts	$ 3,001,793	$ 3,410,722	$ 3,089,377	$ 321,345

(Continued)

WABAUNSEE COUNTY, KANSAS
GENERAL (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
EXPENDITURES				
County Commissioners				
Personnel services	$ 51,134	$ 53,101	$ 52,000	$ 1,101
Contractual services	13,134	11,780	16,800	(5,020)
Commodities	1,259	3,099	1,500	1,599
Total County Commissioners	$ 65,527	$ 67,980	$ 70,300	$ (2,320)
County Clerk				
Personnel services	$ 140,868	$ 136,175	$ 142,800	$ (6,625)
Contractual services	2,170	3,876	4,200	(324)
Commodities	2,276	828	1,600	(772)
Total County Clerk	$ 145,314	$ 140,879	$ 148,600	$ (7,721)
County Treasurer				
Personnel services	$ 101,081	$ 106,843	$ 103,953	$ 2,890
Contractual services	8,681	8,729	9,500	(771)
Commodities	603	1,043	2,000	(957)
Total County Treasurer	$ 110,365	$ 116,615	$ 115,453	$ 1,162
County Attorney				
Personnel services	$ 120,903	$ 128,179	$ 125,684	$ 2,495
Contractual services	3,884	7,627	9,150	(1,523)
Commodities	583	403	1,400	(997)
Total County Attorney	$ 125,370	$ 136,209	$ 136,234	$ (25)
Register of Deeds				
Personnel services	$ 107,183	$ 115,107	$ 111,151	$ 3,956
Contractual services	4,976	4,650	4,700	(50)
Commodities	1,477	1,767	2,600	(833)
Total Register of Deeds	$ 113,636	$ 121,524	$ 118,451	$ 3,073
Sheriff				
Personnel services	$ 1,154,737	$ 1,146,504	$ 1,192,389	$ (45,885)
Contractual services	118,479	117,910	146,950	(29,040)
Commodities	121,859	129,254	151,150	(21,896)
Capital outlay	69,474	21,535	2,500	19,035
Transfer to COPS program	-	10,441	14,691	(4,250)
Transfer to Departmental Capital Outlay	-	85,000	85,000	-
Total Sheriff	$ 1,464,549	$ 1,510,644	$ 1,592,680	$ (82,036)
District Court				
Contractual services	$ 106,176	$ 89,915	$ 95,800	$ (5,885)
Commodities	1,151	1,629	4,000	(2,371)
Capital outlay	82	1,439	13,663	(12,224)
Total District Court	$ 107,409	$ 92,983	$ 113,463	$ (20,480)
Courthouse				
Personnel services	$ 42,895	$ 45,822	$ 44,771	$ 1,051
Contractual services	39,042	40,169	58,035	(17,866)
Commodities	6,632	5,641	4,985	656
Total Courthouse	$ 88,569	$ 91,632	$ 107,791	$ (16,159)

(continued)

WABAUNSEE COUNTY, KANSAS
GENERAL (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Emergency Preparedness				
Personnel services	$ 50,879	$ 56,729	$ 54,248	$ 2,481
Contractual services	9,173	10,888	13,100	(2,212)
Commodities	5,128	4,613	6,250	(1,637)
Capital outlay	1,942	-	3,000	(3,000)
Transfer to Departmental Capital Outlay	-	5,000	5,000	-
Total Emergency Preparedness	$ 67,122	$ 77,230	$ 81,598	$ (4,368)
Planning and Zoning				
Personnel services	$ 62,267	$ 66,532	$ 66,079	$ 453
Contractual services	23,874	25,211	21,152	4,059
Commodities	3,373	1,664	4,200	(2,536)
Capital outlay	5,333	1,143	-	1,143
Transfer to Departmental Capital Outlay	-	5,500	5,500	-
Total Planning and Zoning	$ 94,847	$ 100,050	$ 96,931	$ 3,119
Economic Development				
Personnel services	$ 27,040	$ 29,342	$ 28,256	$ 1,086
Contractual services	9,321	7,377	30,025	(22,648)
Commodities	1,088	1,032	1,400	(368)
Capital outlay	827	28	1,600	(1,572)
Total Economic development	$ 38,276	$ 37,779	$ 61,281	$ (23,502)
Special Services				
Historical	$ 23,000	$ 23,000	$ 23,000	$ -
Soil conservation	40,000	42,000	42,000	-
Coroner’s expense	22,912	21,917	22,800	(883)
County Fair	33,000	35,000	35,000	-
Courthouse maintenance	40,214	57,883	60,000	(2,117)
Juvenile detention	1,314	8,250	5,000	3,250
Allocable expense	33,600	29,470	35,000	(5,530)
Professional fees	26,300	27,600	28,500	(900)
Technology	143,022	150,774	152,000	(1,226)
Miscellaneous	4,413	87	-	87
To 911	2,988	1,494	3,000	(1,506)
Extension Council	169,000	169,000	169,000	-
Liability Defense	89,775	78,982	50,000	28,982
Hetlinger	16,200	16,200	16,200	-
Transfers out	10,548	21,500	21,500	-
SPARK/ARPA grant disbursements	430,812	-	-	-
Cash reserve	-	-	120,092	(120,092)
Total Special Services	$ 1,087,098	$ 683,157	$ 783,092	$ (99,935)
Total Expenditures	$ 3,508,082	$ 3,176,682	$ 3,425,874	$ (249,192)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (506,289)	$ 234,040		
UNENCUMBERED CASH - JANUARY 1	914,506	408,217		
UNENCUMBERED CASH - DECEMBER 31	$ 408,217	$ 642,257		

WABAUNSEE COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad Valorem property tax	$ 2,539,278	$ 2,581,004	$ 2,613,840	$ (32,836)
Delinquent tax	25,112	14,888	-	14,888
Motor vehicle tax	204,417	210,322	201,642	8,680
Recreational vehicle	5,048	4,679	5,311	(632)
16/20 vehicle tax	8,820	8,494	10,278	(1,784)
Commercial vehicle tax	6,334	6,193	6,521	(328)
Local retailers tax	-	322,655	-	322,655
Intergovernmental revenue				
Special Highway Fund and Equalization	278,195	423,739	278,103	145,636
Miscellaneous				
Refunds and reimbursements	31,002	450,910	20,000	430,910
Transfers In	709,617	49,745	-	49,745
Total Cash Receipts	$ 3,807,823	$ 4,072,629	$ 3,135,695	$ 936,934
EXPENDITURES				
Maintenance				
Personnel services	$ 618,070	$ 627,701	$ 648,879	$ (21,178)
Contractual services	173,760	199,634	188,450	11,184
Commodities	1,762,384	1,432,764	1,379,655	53,109
Construction				
Capital outlay	154,163	159,957	29,000	130,957
Road and bridge multi year work plan	-	764,471	1,481,338	(716,867)
Transfers out	474,273	340,000	340,000	-
Total Expenditures	$ 3,182,650	$ 3,524,527	$ 4,067,322	$ (542,795)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 625,173	$ 548,102		
UNENCUMBERED CASH - JANUARY 1	89,406	714,579		
UNENCUMBERED CASH - DECEMBER 31	$ 714,579	$ 1,262,681		

WABAUNSEE COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 113,176	$ 118,648	$ 120,092	$ (1,444)
Delinquent	1,721	834	-	834
Sale of chemicals and labor	87,430	11,204	97,000	(85,796)
Motor vehicle	14,175	9,375	8,991	384
Recreational vehicle	350	209	237	(28)
16/20 vehicle	634	583	458	125
Commercial vehicle	435	276	291	(15)
Transfers in	129,978	-	37,263	(37,263)
Total Cash Receipts	$ 347,899	$ 141,129	$ 264,332	$ (123,203)
EXPENDITURES				
Personnel services	$ 110,378	$ 80,458	$ 111,410	$ (30,952)
Contractual services	19,540	22,505	22,800	(295)
Commodities	140,242	137,502	150,000	(12,498)
Capital outlay	229	-	6,000	(6,000)
Miscellaneous	-	-	13,495	(13,495)
Transfers out	-	49,745	-	49,745
Total Expenditures	$ 270,389	$ 290,210	$ 303,705	$ (13,495)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 77,510	$ (149,081)		
UNENCUMBERED CASH - JANUARY 1	75,865	153,375		
UNENCUMBERED CASH - DECEMBER 31	$ 153,375	$ 4,294		

WABAUNSEE COUNTY, KANSAS
HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 165,356	$ 214,297	$ 217,024	$ (2,727)
Delinquent	1,894	1,055	-	1,055
Motor vehicle	15,101	13,697	13,131	566
Recreational vehicle	372	305	346	(41)
16/20 vehicle	706	613	669	(56)
Commercial vehicle	458	403	425	(22)
Grants	64,136	52,891	25,000	27,891
Fees and reimbursements	6,939	6,785	55,000	(48,215)
Total Cash Receipts	$ 254,962	$ 290,046	$ 311,595	$ (21,549)
EXPENDITURES				
Personnel services	$ 250,725	$ 263,882	$ 266,995	$ (3,113)
Contractual services	14,869	12,386	16,400	(4,014)
Commodities	6,741	4,158	8,200	(4,042)
Capital outlay	-	418	20,000	(19,582)
Transfers out	-	15,597	-	15,597
Total Expenditures	$ 272,335	$ 296,441	$ 311,595	$ (15,154)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (17,373)	$ (6,395)		
UNENCUMBERED CASH - JANUARY 1	23,768	6,395		
UNENCUMBERED CASH - DECEMBER 31	$ 6,395	$ -		

WABAUNSEE COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 1,261,109	$ 929,541	$ 941,359	$ (11,818)
Delinquent	11,399	7,078	-	7,078
Motor vehicle	91,210	104,453	100,146	4,307
Recreational vehicle	2,253	2,324	2,638	(314)
16/20 vehicle	3,933	3,791	5,105	(1,314)
Commercial vehicle	2,826	3,076	3,239	(163)
Miscellaneous	2,570	877	-	877
Transfers in	-	-	26,706	(26,706)
Total Cash Receipts	$ 1,375,300	$ 1,051,140	$ 1,079,193	$ (28,053)
EXPENDITURES				
KPERS	$ 315,471	335,772	$ 323,523	$ 12,249
Health insurance	660,321	634,771	712,800	(78,029)
Workmans comp	30,655	26,771	50,000	(23,229)
Unemployment	2,111	7,987	16,800	(8,813)
FICA and Medicare	235,782	240,040	280,538	(40,498)
Life insurance	-	-	5,500	(5,500)
Miscellaneous	5,906	4,157	-	4,157
Total Expenditures	$ 1,250,246	$ 1,249,498	$ 1,389,161	$ (139,663)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 125,054	$ (198,358)		
UNENCUMBERED CASH - JANUARY 1	242,668	367,722		
UNENCUMBERED CASH - DECEMBER 31	$ 367,722	$ 169,364		

WABAUNSEE COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 20,471	$ 59,559	$ 60,254	$ (695)
Delinquent	935	365	-	365
Motor vehicle	7,625	1,697	1,626	71
Recreational vehicle	187	38	43	(5)
16/20 vehicle	469	279	83	196
Commercial vehicle	211	50	53	(3)
Miscellaneous	15,881	220	-	220
Total Cash Receipts	$ 45,779	$ 62,208	$ 62,059	$ 149
EXPENDITURES				
Personnel services	$ 40,767	$ 23,830	$ 40,000	$ (16,170)
Contractual services	38,488	14,022	45,500	(31,478)
Commodities	1,936	411	5,500	(5,089)
Capital outlay	6,531	4,454	-	4,454
Transfers out	-	68,283	-	68,283
Cash reserve	-	-	20,000	(20,000)
Total Expenditures	$ 87,722	$ 111,000	$ 111,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (41,943)	$ (48,792)		
UNENCUMBERED CASH - JANUARY 1	111,558	69,615		
UNENCUMBERED CASH - DECEMBER 31	$ 69,615	$ 20,823		

WABAUNSEE COUNTY, KANSAS
APPRAISER'S COST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 129,932	$ 130,089	$ 131,724	$ (1,635)
Delinquent	1,398	801	-	801
Motor vehicle	11,235	10,762	10,314	448
Recreational vehicle	277	239	272	(33)
16/20 vehicle	524	456	526	(70)
Commercial vehicle	341	317	334	(17)
Fees, fines and forfeitures	1,225	5,184	3,200	1,984
Other reimbursements	701	-	-	-
Total Cash Receipts	$ 145,633	$ 147,848	$ 146,370	$ 1,478
EXPENDITURES				
Personnel services	$ 121,667	$ 133,257	$ 128,420	$ 4,837
Contractual services	21,948	21,245	30,700	(9,455)
Commodities	5,153	1,812	5,000	(3,188)
Capital outlay	230	-	2,000	(2,000)
Transfers out	-	9,806	-	9,806
Total Expenditures	$ 148,998	$ 166,120	$ 166,120	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,365)	$ (18,272)		
UNENCUMBERED CASH - JANUARY 1	37,707	34,342		
UNENCUMBERED CASH - DECEMBER 31	$ 34,342	$ 16,070		

WABAUNSEE COUNTY, KANSAS
MENTAL HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 47,649	$ 47,294	$ 47,801	$ (507)
Delinquent	527	300	-	300
Motor vehicle	4,199	3,946	3,781	165
Recreational vehicle tax	103	88	100	(12)
16/20 vehicle tax	197	170	193	(23)
Commercial vehicle tax	127	116	122	(6)
Liquor tax	4,336	4,077	7,000	(2,923)
Total Cash Receipts	$ 57,138	$ 55,991	$ 58,997	$ (3,006)
EXPENDITURES				
Appropriation	$ 56,837	$ 56,558	$ 60,500	$ (3,942)
Transfers out	-	1,237	-	1,237
Total Expenditures	$ 56,837	$ 57,795	$ 60,500	$ (2,705)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 301	$ (1,804)		
UNENCUMBERED CASH - JANUARY 1	1,503	1,804		
UNENCUMBERED CASH - DECEMBER 31	$ 1,804	$ -		

WABAUNSEE COUNTY, KANSAS
PROGRAM FOR ELDERLY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 113,183	$ 117,940	$ 119,440	$ (1,500)
Delinquent	1,173	683	-	683
Motor vehicle	9,450	9,375	8,993	382
Recreational vehicle	233	208	237	(29)
16/20 vehicle	423	389	458	(69)
Commercial vehicle	290	276	291	(15)
Total Cash Receipts	$ 124,752	$ 128,871	$ 129,419	$ (548)
EXPENDITURES				
Contractual services	$ 3,720	$ 3,839	$ 3,839	$ -
Appropriations	112,855	123,280	145,371	(22,091)
Transfers out	-	22,091	-	22,091
Cash reserve	-	-	3,649	(3,649)
Total Expenditures	$ 116,575	$ 149,210	$ 152,859	$ (3,649)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 8,177	$ (20,339)		
UNENCUMBERED CASH - JANUARY 1	16,730	24,907		
UNENCUMBERED CASH - DECEMBER 31	$ 24,907	$ 4,568		

WABAUNSEE COUNTY, KANSAS
PUBLIC TRANSPORTATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 6,791	$ 54,960	$ 55,551	$ (591)
Delinquent	108	57	-	57
Motor vehicle	488	579	560	19
Recreational vehicle	11	12	14	(2)
Commercial vehicle	12	17	28	(11)
User fees	11,161	13,019	9,500	3,519
Grant receipts	75,116	65,198	72,542	(7,344)
Miscellaneous	1,474	217	-	217
Total Cash Receipts	$ 95,161	$ 134,059	$ 138,195	$ (4,136)
EXPENDITURES				
Personnel services	$ 83,338	$ 91,953	$ 97,045	$ (5,092)
Contractual services	6,027	9,548	7,950	1,598
Commodities	24,166	29,783	26,200	3,583
Capital outlay	-	-	4,000	(4,000)
Transfer out	5,000	3,000	3,000	-
Total Expenditures	$ 118,531	$ 134,284	$ 138,195	$ (3,911)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (23,370)	$ (225)		
UNENCUMBERED CASH - JANUARY 1	44,178	20,808		
UNENCUMBERED CASH - DECEMBER 31	$ 20,808	$ 20,583		

WABAUNSEE COUNTY, KANSAS
CAPITAL IMPROVEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ (7)	$ 59,087	$ 59,721	$ (634)
Delinquent	548	152	-	152
Motor vehicle	4,725	-	-	-
16/20 vehicle	328	194	-	194
Commercial vehicle	145	-	-	-
Total Cash Receipts	$ 5,739	$ 59,433	$ 59,721	$ (288)
EXPENDITURES				
Contractual services	$ 28,778	$ 24,762	$ -	$ 24,762
Capital outlay	48,000	23,930	-	23,930
Cash reserve	-	-	221,559	(221,559)
Total Expenditures	$ 76,778	$ 48,692	$ 221,559	$ (172,867)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (71,039)	$ 10,741		
UNENCUMBERED CASH - JANUARY 1	324,059	253,020		
UNENCUMBERED CASH - DECEMBER 31	$ 253,020	$ 263,761		

WABAUNSEE COUNTY, KANSAS
REGIONAL LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 113,748	$ 120,064	$ 121,480	$ (1,416)
Delinquent	1,166	681	-	681
Motor vehicle	9,360	9,422	9,028	394
Recreational vehicle	231	210	238	(28)
16/20 vehicle	421	384	460	(76)
Commercial vehicle	287	277	292	(15)
Total Cash Receipts	$ 125,213	$ 131,038	$ 131,498	$ (460)
EXPENDITURES				
Appropriation for the year	$ 125,205	$ 132,468	$ 132,468	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 8	$ (1,430)		
UNENCUMBERED CASH - JANUARY 1	2,553	2,561		
UNENCUMBERED CASH - DECEMBER 31	$ 2,561	$ 1,131		

WABAUNSEE COUNTY, KANSAS
REGIONAL LIBRARY EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 12,789	$ 14,271	$ 14,409	$ (138)
Delinquent	140	78	-	78
Motor vehicle	1,127	1,059	1,010	49
Recreational vehicle	28	24	27	(3)
16/20 vehicle	49	47	51	(4)
Commercial vehicle	35	31	33	(2)
Total Cash Receipts	$ 14,168	$ 15,510	$ 15,530	$ (20)
EXPENDITURES				
Appropriation	$ 14,125	$ 15,670	$ 15,670	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 43	$ (160)		
UNENCUMBERED CASH - JANUARY 1	350	393		
UNENCUMBERED CASH - DECEMBER 31	$ 393	$ 233		

WABAUNSEE COUNTY, KANSAS
TRANSIENT GUEST SALES TAX
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ -	$ 10,967	$ 10,000	$ 967
EXPENDITURES				
Contractual services	$ -	$ 7,525	$ -	$ 7,525
Cash reserve	-	-	15,000	(15,000)
Total Expenditures	$ -	$ 7,525	$ 15,000	$ (7,475)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 3,442		
UNENCUMBERED CASH - JANUARY 1	-	-		
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 3,442		

WABAUNSEE COUNTY, KANSAS
911 COORDINATING COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 65,125	$ 70,078	$ 65,000	$ 5,078
Interest income	4,254	4,057	1,000	3,057
Total Cash Receipts	$ 69,379	$ 74,135	$ 66,000	$ 8,135
EXPENDITURES				
Contractual services	$ 50,404	$ 49,811	$ 52,000	$ (2,189)
Commodities	561	20,218	5,000	15,218
Capital outlay	-	-	106,314	(106,314)
Total Expenditures	$ 50,965	$ 70,029	$ 163,314	$ (93,285)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 18,414	$ 4,106		
UNENCUMBERED CASH - JANUARY 1	88,314	106,728		
UNENCUMBERED CASH - DECEMBER 31	$ 106,728	$ 110,834		

WABAUNSEE COUNTY, KANSAS
PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Liquor	$ 2,940	$ 2,243	$ 3,600	$ (1,357)
EXPENDITURES				
Payments to cities and lakes				
Recreational programs	$ 3,200	$ 2,400	$ 3,600	$ (1,200)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (260)	$ (157)		
UNENCUMBERED CASH - JANUARY 1	1,146	886		
UNENCUMBERED CASH - DECEMBER 31	$ 886	$ 729		

WABAUNSEE COUNTY, KANSAS
MUNICIPALITIES FIGHT ADDITION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Miscellaneous	$ 19,581	$ 10,878	$ -	$ (10,878)
EXPENDITURES				
Contractual services	$ -	$ 2,289	$ -	$ 2,289
Cash reserve	-	-	68,656	(68,656)
Total Expenditures	$ -	$ 2,289	$ 68,656	$ (66,367)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 19,581	$ 8,589		
UNENCUMBERED CASH - JANUARY 1	18,656	38,237		
UNENCUMBERED CASH - DECEMBER 31	$ 38,237	$ 46,826		

WABAUNSEE COUNTY, KANSAS
COPS GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Grant receipts	$ -	$ 112,173	$ -	$ 112,173
Miscellaneous	37,500	50,000	60,000	(10,000)
Transfers in	-	10,441	14,691	(4,250)
Total Cash Receipts	$ 37,500	$ 172,614	$ 74,691	$ 97,923
EXPENDITURES				
Personnel services	$ 70,058	$ 76,041	$ 89,034	$ (12,993)
Transfers out	-	-	26,706	(26,706)
Cash reserve	-	-	78,550	(78,550)
Total Expenditures	$ 70,058	$ 76,041	$ 194,290	$ (118,249)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (32,558)	$ 96,573		
UNENCUMBERED CASH - JANUARY 1	129,599	97,041		
UNENCUMBERED CASH - DECEMBER 31	$ 97,041	$ 193,614		

WABAUNSEE COUNTY, KANSAS
EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Transfers in	$ 10,548	$ 126,806	$ 117,000	$ 9,806
EXPENDITURES				
Capital outlay	$ 225,652	$ 55,083	$ 55,083	$ -
Cash reserve	-	-	125,391	(125,391)
Total Expenditures	$ 225,652	$ 55,083	$ 180,474	$ (125,391)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (215,104)	$ 71,723		
UNENCUMBERED CASH - JANUARY 1	279,879	64,775		
UNENCUMBERED CASH - DECEMBER 31	$ 64,775	$ 136,498		

WABAUNSEE COUNTY, KANSAS
ROAD MACHINERY AND EQUIPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Sale of property	$ 64,954	$ -	$ -	$ -
Miscellaneous	-	22,831	-	22,831
Transfers in	460,000	340,000	340,000	-
Total Cash Receipts	$ 524,954	$ 362,831	$ 340,000	$ 22,831
EXPENDITURES				
Equipment purchases	$ 70,260	$ 248,944	$ -	$ 248,944
Cash reserve	-	-	583,577	(583,577)
Total Expenditures	$ 70,260	$ 248,944	$ 583,577	$ (334,633)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 454,694	$ 113,887		
UNENCUMBERED CASH - JANUARY 1	180,277	634,971		
UNENCUMBERED CASH - DECEMBER 31	$ 634,971	$ 748,858		

WABAUNSEE COUNTY, KANSAS
PUBLIC TRANSPORTATION CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Interest income	$ 1,802	$ 1,744	$ 1,000	$ 744
Miscellaneous	1,812	-	-	-
Grant reimbursement	-	-	72,000	(72,000)
Transfer in	5,000	3,000	3,000	-
Total Cash Receipts	$ 8,614	$ 4,744	$ 76,000	$ (71,256)
EXPENDITURES				
Capital outlay	$ 15,832	$ 4,625	$ 88,000	$ (83,375)
Cash reserve	-	-	27,438	(27,438)
Total Expenditures	$ 15,832	$ 4,625	$ 115,438	$ (110,813)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (7,218)	$ 119		
UNENCUMBERED CASH - JANUARY 1	51,270	44,052		
UNENCUMBERED CASH - DECEMBER 31	$ 44,052	$ 44,171		

WABAUNSEE COUNTY, KANSAS
LAW ENFORCEMENT TRUST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
Miscellaneous	$ -	$ 637
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 637
UNENCUMBERED CASH - JANUARY 1	2,127	2,127
UNENCUMBERED CASH - DECEMBER 31	$ 2,127	$ 2,764

WABAUNSEE COUNTY, KANSAS
SHERIFF'S FEDERAL FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
Interest income	$ 16	$ 43
Miscellaneous	-	1,276
Total Receipts	$ 16	$ 1,319
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 16	$ 1,319
UNENCUMBERED CASH - JANUARY 1	294	310
UNENCUMBERED CASH - DECEMBER 31	$ 310	$ 1,629

WABAUNSEE COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
Technology fees	$ 9,272	$ 11,312
Interest income	1,131	1,094
Total Cash Receipts	$ 10,403	$ 12,406
EXPENDITURES		
Contractual services	$ 8,025	$ 6,937
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,378	$ 5,469
UNENCUMBERED CASH - JANUARY 1	21,236	23,614
UNENCUMBERED CASH - DECEMBER 31	$ 23,614	$ 29,083

WABAUNSEE COUNTY, KANSAS
SHERIFF'S COUNTY FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
Interest income	$ 2,593	$ 2,104
Miscellaneous	71,353	1,819
Total Cash Receipts	$ 73,946	$ 3,923
EXPENDITURES		
Contractual services	$ 1,074	$ 5,451
Commodities	31,840	5,698
Capital outlay	230	-
Total Expenditures	$ 33,144	$ 11,149
RECEIPTS OVER (UNDER) EXPENDITURES	$ 40,802	$ (7,226)
UNENCUMBERED CASH - JANUARY 1	15,585	56,387
UNENCUMBERED CASH - DECEMBER 31	$ 56,387	$ 49,161

WABAUNSEE COUNTY, KANSAS
COUNTY HEALTH DONATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
State grants	$ -	$ -
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	2,725	2,725
UNENCUMBERED CASH - DECEMBER 31	$ 2,725	$ 2,725

WABAUNSEE COUNTY, KANSAS
CLERK TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
Collections	$ 2,318	$ 2,828
Interest income	597	474
Total Cash Receipts	$ 2,915	$ 3,302
EXPENDITURES		
Contractual services	$ 2,454	$ 1,081
Commodities	1,426	1,653
Total Expenditures	$ 3,880	$ 2,734
RECEIPTS OVER (UNDER) EXPENDITURES	$ (965)	$ 568
UNENCUMBERED CASH - JANUARY 1	12,286	11,321
UNENCUMBERED CASH - DECEMBER 31	$ 11,321	$ 11,889

WABAUNSEE COUNTY, KANSAS
TREASURER TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
Collections	$ 2,318	$ 2,828
Interest income	581	451
Total Cash Receipts	$ 2,899	$ 3,279
EXPENDITURES		
Contractual services	$ 3,617	$ 2,418
RECEIPTS OVER (UNDER) EXPENDITURES	$ (718)	$ 861
UNENCUMBERED CASH - JANUARY 1	11,125	10,407
UNENCUMBERED CASH - DECEMBER 31	$ 10,407	$ 11,268

WABAUNSEE COUNTY, KANSAS
CONCEAL CARRY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
Collections	$ 422	$ 520
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 422	$ 520
UNENCUMBERED CASH - JANUARY 1	3,125	3,547
UNENCUMBERED CASH - DECEMBER 31	$ 3,547	$ 4,067

WABAUNSEE COUNTY, KANSAS
REGISTERED OFFENDER
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
Collections	$ 2,820	$ 3,188
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,820	$ 3,188
UNENCUMBERED CASH - JANUARY 1	7,602	10,422
UNENCUMBERED CASH - DECEMBER 31	$ 10,422	$ 13,610

WABAUNSEE COUNTY, KANSAS
COUNTY ATTORNEY FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
Collections	$ 18,634	$ -
EXPENDITURES		
Contractual services	$ 14,359	$ 14,941
Commodities	-	611
Total Expenditures	$ 14,359	$ 15,552
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,275	$ (15,552)
UNENCUMBERED CASH - JANUARY 1	25,670	29,945
UNENCUMBERED CASH - DECEMBER 31	$ 29,945	$ 14,393

WABAUNSEE COUNTY, KANSAS
VIN INSPECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
Fees	$ 7,801	$ 9,140
Miscellaneous	680	1,879
Total Cash Receipts	$ 8,481	$ 11,019
EXPENDITURES		
Contractual services	$ 12,259	$ 10,230
Commodities	1,000	500
Total Expenditures	$ 13,259	$ 10,730
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,778)	$ 289
UNENCUMBERED CASH - JANUARY 1	4,652	(126)
UNENCUMBERED CASH - DECEMBER 31	$ (126)	$ 163

WABAUNSEE COUNTY, KANSAS
ROAD & BRIDGE IMPACT FEE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
Miscellaneous	$ 73,540	$ 66,144
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 73,540	$ 66,144
UNENCUMBERED CASH - JANUARY 1	69,788	143,328
UNENCUMBERED CASH - DECEMBER 31	$ 143,328	$ 209,472

WABAUNSEE COUNTY, KANSAS
GRANTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
Intergovernmental	$ 337,858	$ 36,133
EXPENDITURES		
Contractual services	$ 155,608	$ 191,201
RECEIPTS OVER (UNDER) EXPENDITURES	$ 182,250	$ (155,068)
UNENCUMBERED CASH - JANUARY 1	(3,068)	179,182
UNENCUMBERED CASH - DECEMBER 31	$ 179,182	$ 24,114

WABAUNSEE COUNTY, KANSAS
LAND BANK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
Miscellaneous	$ 63,715	$ -
EXPENDITURES		
Contractual services	$ 22,148	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 41,567	$ -
UNENCUMBERED CASH - JANUARY 1	-	41,567
UNENCUMBERED CASH - DECEMBER 31	$ 41,567	$ 41,567

WABAUNSEE COUNTY, KANSAS
BOND AND INTEREST #3
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Totals for the Prior Year Ended December 31, 2024)

	2024	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 256,558	$ 195,423	$ 197,875	$ (2,452)
Delinquent	3,345	1,779	-	1,779
Motor vehicle	29,300	21,252	20,033	1,219
Recreational vehicle	719	473	537	(64)
16/20 vehicle	1,657	1,111	1,039	72
Commercial vehicle	838	626	659	(33)
Watercraft	-	-	344	(344)
Interest on idle funds	15,151	8,319	5,000	3,319
Total Cash Receipts	$ 307,568	$ 228,983	$ 225,487	$ 3,496
EXPENDITURES				
Principal	$ 245,000	$ 265,000	$ 265,000	$ -
Interest	91,301	73,998	73,998	-
Contractual	9,061	1,225	2,600	(1,375)
Total Expenditures	$ 345,362	$ 340,223	$ 341,598	$ (1,375)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (37,794)	$ (111,240)		
UNENCUMBERED CASH - JANUARY 1	171,971	134,177		
UNENCUMBERED CASH - DECEMBER 31	$ 134,177	$ 22,937		

WABAUNSEE COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current tax	$ 10,427,358	$ 16,049,436	$ 15,935,697	$ 10,541,097
Redemptions	45,430	141,601	95,310	91,721
Delinquent personal property tax	2,340	2,662	3,604	1,398
County and township road fund	8,018	33,810	33,431	8,397
Sales and compensating tax	56,913	554,951	572,194	39,670
Motor vehicle tax	295,634	102,824	16,514	381,944
Recreational vehicle tax	5,529	3,547	1,630	7,446
Mineral tax	827	3,622	3,524	925
Motor vehicle registration	(17)	685,543	685,500	26
Sales tax fee	30	463	466	27
Prosecutor's training	8,975	1,381	681	9,675
Heritage trust fund	876	5,656	4,983	1,549
Returned check	(137)	2,155	2,154	(136)
Commercial vehicle	544	32,221	31,850	915
Excess receipts	-	51,053	51,053	-
Drivers licenses	293	26,136	25,836	593
Worthless check fees	355	-	-	355
Neighborhood revitalization	-	28,440	28,440	-
Zoning contingency bond	87,900	20,000	15,000	92,900
Stray animal	2,242	-	-	2,242
Payroll clearing	-	966,306	970,565	(4,259)
Total Distributable Funds	$ 10,943,110	$ 18,711,807	$ 18,478,432	$ 11,176,485
State Funds				
Educational building	$ -	$ 129,384	$ 129,384	$ -
Institutional building	-	64,692	64,692	-
Total State Funds	$ -	$ 194,076	$ 194,076	$ -
Subdivision Funds				
Cities	$ 10,134	$ 740,605	$ 723,984	$ 26,755
Townships	-	1,529,168	1,529,168	-
School districts	-	6,034,349	6,034,349	-
Cemeteries	85	52,304	51,133	1,256
Watersheds and drainage	2	84,707	84,644	65
Fire districts	39	702,663	701,780	922
Sewer districts	57,832	7,500	2,075	63,257
Ambulance districts	64,426	581,081	595,085	50,422
Lake Wabaunsee improvement	-	174,176	174,176	-
Community improvement district	26,767	54,641	54,641	26,767
Flint View improvement	738	-	-	738
Total Subdivision Funds	$ 160,023	$ 9,961,194	$ 9,951,035	$ 170,182
Office Cash				
Clerk of the District Court	$ 108,142	$ 26,172	$ 133,919	$ 395
County Clerk	535	4,622	3,671	1,486
Law Library	25,929	7,581	5,892	27,618
Sheriff	83,072	132,203	126,462	88,813
Treasurer - Special Auto	1,079	72,379	72,045	1,413
Total Office Cash	$ 218,757	$ 242,957	$ 341,989	$ 119,725
Total Agency Funds	$ 11,321,890	$ 29,110,034	$ 28,965,532	$ 11,466,392