

WABAUNSEE COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2020

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September 13, 2021

County Commissioners
Wabaunsee County, Kansas

Independent Auditor's Report

We have audited the accompanying summary statement of cash receipts, expenditures, and unencumbered cash - regulatory basis Wabaunsee County, Kansas (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the 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 the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the Kansas Municipal Audit and Accounting Guide, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 to the financial statement, the financial statement is prepared by the County to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, 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.

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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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, 2020, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the 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, 2020, 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* described in Note 1.

Regulatory-Required Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the summary statement of receipts, expenditures, and unencumbered cash - regulatory basis (basic financial statement) as a whole. The summary of expenditures - actual and budget - regulatory basis, individual fund schedules of receipts and expenditures - actual and budget - regulatory basis, schedule of receipts and expenditures - regulatory basis - agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*.

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. Such 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 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Wabaunsee County, Kansas as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated May 22, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2019 (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 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note 1.

September 13, 2021
Wabaunsee County, Kansas
(Continued)

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

Our audit was performed for the purpose of forming an opinion on the regulatory basis financial statement of the County, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the financial statement. 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 13, 2021 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.

Varyney & 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, 2020

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 Funds	\$ 569,940	\$ -	\$ 4,200,595	\$ 3,833,540	\$ 936,995	\$ 193,673	\$ 1,130,668
Special Purpose Funds					-		
Road and Bridge	133,822	-	2,294,914	2,348,310	80,426	229,610	310,036
Noxious Weed	61,582	-	248,439	264,077	45,944	43,851	89,795
Noxious Weed Capital Outlay	148,469	-	40,000	81,288	107,181	-	107,181
Health	4,023	-	282,420	254,932	31,511	3,394	34,905
Extension Council	844	-	16,392	15,507	1,729	-	1,729
Regional Library	582	-	104,660	103,301	1,941	-	1,941
Regional Library Employee Benefits	87	-	12,051	11,905	233	-	233
Public Transportation	39,448	-	95,687	68,650	66,485	1,590	68,075
Public Trans. Capital Outlay	42,517	-	203	-	42,720	30	42,750
Economic Development	12,731	-	6,112	18,197	646	-	646
Program for Elderly	458	-	97,808	98,266	-	-	-
Appraiser's Cost	35,143	-	131,219	145,315	21,047	34,367	55,414
Election	27,940	-	87,781	114,723	998	51,772	52,770
Employee Benefits	438,208	-	1,004,903	967,674	475,437	33,156	508,593
Liability Defense	19,817	-	3,371	22,842	346	-	346
Park and Recreation	2,228	-	3,254	3,801	1,681	-	1,681
Mental Retardation	95	-	1,729	1,641	183	-	183
Mental Health	2,556	-	56,217	56,915	1,858	-	1,858
Capital Improvement	367,453	-	50,945	73,319	345,079	-	345,079
Road & Bridge Special Sales Tax	573,064	-	384,229	255,348	701,945	24,109	726,054
911 Coordinating Council	50,065	-	59,396	81,591	27,870	34,948	62,818
Law Enforcement Trust	27	-	-	-	27	-	27
Sheriff's Federal Forfeiture	277	-	2	-	279	-	279
Register of Deeds Technology	22,998	-	13,528	6,426	30,100	-	30,100
Road Machinery & Equipment	249,415	-	19,739	64,358	204,796	-	204,796
Sheriff's County Forfeiture	24,176	-	1,845	6,187	19,834	48	19,882
County Health Donations	2,725	-	-	-	2,725	-	2,725
Highway Improvement	105,000	-	134,000	-	239,000	-	239,000
Clerk Technology	9,426	-	3,443	282	12,587	-	12,587

(continued)

STATEMENT 1

WABAUNSEE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2020

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							
Treasurer Technology	10,207	-	4,947	1,789	13,365	-	13,365
Conceal Carry	960	-	520	-	1,480	-	1,480
Registered Offender	2,411	-	1,880	714	3,577	554	4,131
County Attorney Forfeiture	25,549	-	10,550	5,154	30,945	1,000	31,945
Equipment Reserve	250,000	-	50,000	-	300,000	-	300,000
VIN Inspection Fund	3,583	-	8,640	8,838	3,385	748	4,133
COPS Grant	-	-	40,169	22,876	17,293	-	17,293
Bond and Interest Funds:							
Bond and Interest #3	81,610	-	244,688	233,646	92,652	-	92,652
Water Incursion Bond	-	-	1,390,383	682,216	708,167	116,308	824,475
Total Reporting Entity (Excluding Agency Funds)	\$ 3,319,436	\$ -	\$ 11,106,659	\$ 9,853,628	\$ 4,572,467	\$ 769,158	\$ 5,341,625
Composition of Cash:							
Checking Accounts							\$ 12,823,053
Certificates of Deposit							1,200,000
Cash on hand							800
Total Cash							\$ 14,023,853
Agency Funds							(8,682,228)
Total Reporting Entity (Excluding Agency Funds)							\$ 5,341,625

WABAUNSEE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2020

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 United 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.

WABAUNSEE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

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.

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:

Sherriff's Federal Forfeiture	Register of Deeds Technology
Sherriff's County Forfeiture	Law Enforcement Trust
County Health Department	Registered Offender
Highway Improvement	Clerk Technology
Treasurer Technology	County Attorney Forfeiture
Conceal Carry	VIN Inspection
Equipment Reserve	Water Incursion Bond
Road Machinery and Equipment	COPS Grant

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.

WABAUNSEE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 1: Summary of Significant Accounting Policies (Continued)

Reclassifications

Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

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. 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%. The County has no designated "peak periods."

At December 31, 2020, the County's carrying amount of deposits was \$14,023,853 and the bank balance was \$14,136,848. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,250,000 was covered by federal depository insurance and \$12,886,848 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Note 3: Stewardship, Compliance and Accountability

K.S.A. 79-2935 states expenditures are to be controlled so that no indebtedness is created in excess of budgeted limits. During the current year, the Liability Defense, Extension Council, Economic Development and Mental Retardation funds exceeded the approved budgets.

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.kpers.org 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.

WABAUNSEE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 4: Defined Benefit Pension Plan (Continued)

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 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$229,776 for the year ended December 31, 2020.

Net Pension Liability. At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,175,857. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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.kpers.org 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:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	County Health	Commission	\$ 5,500
General	Equipment Reserve	K.S.A. 19-119	50,000
Road and Bridge	Highway Improvement	K.S.A. 68-590	134,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	40,000
Liability Defense	General	K.S.A. 79-2958	22,035
Economic Development	General	K.S.A. 79-2958	18,197
Extension Council	General	K.S.A. 79-2958	15,507
Mental Retardation	General	K.S.A. 79-2958	1,641
Total			<u><u>\$ 286,880</u></u>

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.

WABAUNSEE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

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, 2020.

WABAUNSEE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

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 September 13, 2021, the date the financial statement was available to be issued.

Note 11: COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spread globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020.

Note 12: CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The County received CRF in the amount of \$1,460,915 during 2020. The County is encouraged to share the CRF with cities, school districts and local businesses within the County. The County distributed CRF in the amount of \$1,094,196 during 2020. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

Note 13: Capital Projects

At year-end, capital project authorizations with approved change orders compared with expenditures from inception are as follows:

<u>Project Name</u>	<u>Expenditures to Date</u>	<u>Project Authorizations</u>
Water Incursion Project	\$ 682,216	\$ 1,375,000

WABAUNSEE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 14: 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	\$ 2,120,000	\$ -	\$ 105,000	\$ (105,000)	\$ 2,015,000	\$ 51,495
Series 2017A	1.5 - 3.0%	11/15/17	930,000	2032	835,000	-	55,000	(55,000)	780,000	21,150
Series 2020A	1.0 - 2.0%	10/29/20	1,375,000	2035	-	1,375,000	-	1,375,000	1,375,000	-
Capital Leases										
Sheriff Vehicles (4)	3.99%	7/8/19	175,000	2023	175,000	-	68,361	(68,361)	106,639	3,807
E Building	5.50%	1/3/20	109,500	2040	-	109,500	-	109,500	109,500	-
Total Contractual Indebtedness					\$ 3,130,000	\$ 1,484,500	\$ 228,361	\$ 1,256,139	\$ 4,386,139	\$ 76,452

WABAUNSEE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 15: 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:

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026-2030</u>	<u>2031-2035</u>	<u>2036-2040</u>	<u>Total</u>
PRINCIPAL									
General Obligation Bonds									
Series 2015A	\$ 110,000	\$ 110,000	\$ 115,000	\$ 120,000	\$ 120,000	\$ 665,000	\$ 775,000	\$ -	\$ 2,015,000
Series 2017A	60,000	60,000	60,000	60,000	60,000	335,000	145,000	-	780,000
Series 2020A	75,000	85,000	85,000	85,000	85,000	465,000	495,000	-	1,375,000
Capital Leases									
Sheriff Vehicles (4)	42,117	43,835	20,687	-	-	-	-	-	106,639
E Building	2,686	3,304	3,488	3,683	3,874	22,929	30,078	39,458	109,500
Total Principal	<u>\$ 289,803</u>	<u>\$ 302,139</u>	<u>\$ 284,175</u>	<u>\$ 268,683</u>	<u>\$ 268,874</u>	<u>\$ 1,487,929</u>	<u>\$ 1,445,078</u>	<u>\$ 39,458</u>	<u>\$ 4,386,139</u>
INTEREST									
General Obligation Bonds									
Series 2015A	\$ 49,920	\$ 48,270	\$ 46,510	\$ 44,498	\$ 42,218	\$ 167,710	\$ 70,887	\$ -	\$ 470,013
Series 2017A	20,050	18,850	17,650	16,450	15,250	51,213	6,600	-	146,063
Series 2020A	21,331	21,630	19,930	18,230	16,530	56,800	23,035	-	177,486
Capital Leases									
Sheriff Vehicles (4)	5,337	3,618	1,845	-	-	-	-	-	10,800
E Building	6,575	5,956	5,772	5,578	5,387	23,374	16,223	6,845	75,710
Total Interest	<u>\$ 103,213</u>	<u>\$ 98,324</u>	<u>\$ 91,707</u>	<u>\$ 84,756</u>	<u>\$ 79,385</u>	<u>\$ 299,097</u>	<u>\$ 116,745</u>	<u>\$ 6,845</u>	<u>\$ 880,072</u>
TOTAL PRINCIPAL AND INTEREST	<u>\$ 393,016</u>	<u>\$ 400,463</u>	<u>\$ 375,882</u>	<u>\$ 353,439</u>	<u>\$ 348,259</u>	<u>\$ 1,787,026</u>	<u>\$ 1,561,823</u>	<u>\$ 46,303</u>	<u>\$ 5,266,211</u>

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

WABAUNSEE COUNTY, KANSAS
SUMMARY STATEMENT OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General	\$ 2,867,215	\$ 1,460,915	\$ 4,328,130	\$ 3,833,540	\$ (494,590)
Special Purpose Funds					
Road and Bridge	2,349,287	-	2,349,287	2,348,310	(977)
Noxious Weed	271,194	-	271,194	264,077	(7,117)
Noxious Weed Capital Outlay	128,469	-	128,469	81,288	(47,181)
Health	259,418	-	259,418	254,932	(4,486)
Extension Council	13,442	-	13,442	15,507	2,065
Regional Library	103,301	-	103,301	103,301	-
Regional Library Employee Benefits	11,905	-	11,905	11,905	-
Public Transportation	107,500	-	107,500	68,650	(38,850)
Public Transportation Capital Outlay	42,953	-	42,953	-	(42,953)
Economic Development	16,526	-	16,526	18,197	1,671
Program for Elderly	101,390	-	101,390	98,266	(3,124)
Appraiser's Cost	149,970	-	149,970	145,315	(4,655)
Election	120,200	-	120,200	114,723	(5,477)
Employee Benefits	1,260,000	-	1,260,000	967,674	(292,326)
Liability Defense	12,110	-	12,110	22,842	10,732
Park and Recreation	7,184	-	7,184	3,801	(3,383)
Mental Retardation	1,378	-	1,378	1,641	263
Mental Health	59,500	-	59,500	56,915	(2,585)
Capital Improvement	205,000	-	205,000	73,319	(131,681)
Road and Bridge Special Sales Tax	1,724,067	-	1,724,067	255,348	(1,468,719)
911 Coordinating Council	110,336	-	110,336	81,591	(28,745)
Bond and Interest Funds:					
Bond and Interest #3	307,660	-	307,660	233,646	(74,014)
	<u>\$ 10,230,005</u>	<u>\$ 1,460,915</u>	<u>\$ 11,690,920</u>	<u>\$ 9,054,788</u>	<u>\$ (2,636,132)</u>

WABAUNSEE COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

		2020		Variance Over (Under)
	2019	Actual	Budget	
RECEIPTS				
Taxes and shared revenue				
Ad Valorem	\$ 1,354,273	\$ 1,785,375	\$ 1,802,701	\$ (17,326)
Delinquent	20,599	17,258	-	17,258
Interest on delinquent tax	42,525	43,808	20,000	23,808
Countywide sales tax	397,504	436,078	360,000	76,078
Motor vehicle tax	124,829	125,048	126,566	(1,518)
Recreational vehicle tax	2,841	2,884	2,490	394
16/20 Vehicle tax	8,110	6,571	7,346	(775)
Commercial vehicle tax	3,578	3,587	3,952	(365)
Liquor tax	3,244	3,254	1,200	2,054
Mineral tax	1,276	896	2,500	(1,604)
Officer's fees	121,644	144,552	60,000	84,552
Building permits and zoning appeals	11,194	18,585	7,100	11,485
Sheriffs fees	24,105	12,271	50,000	(37,729)
Antique tags	3,410	3,430	2,500	930
Diversion fees	35,194	28,258	20,000	8,258
Interest on idle funds	104,146	44,530	-	44,530
Reimbursements	4,484	3,618	-	3,618
Transfers In	-	57,380	43,456	13,924
Other receipts	481	2,297	35,000	(32,703)
SPARK funding	-	1,460,915	-	1,460,915
Total Cash Receipts	\$ 2,263,437	\$ 4,200,595	\$ 2,544,811	\$ 1,655,784

WABAUNSEE COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis

For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance Over (Under)
		Actual	Budget	
EXPENDITURES				
County Commissioners				
Personnel services	\$ 49,225	\$ 49,645	\$ 50,000	\$ (355)
Contractual services	15,408	12,757	16,500	(3,743)
Commodities	2,659	466	1,500	(1,034)
Capital outlay	-	-	500	(500)
Total County Commissioners	\$ 67,292	\$ 62,868	\$ 68,500	\$ (5,632)
County Clerk				
Personnel services	\$ 136,187	\$ 135,021	\$ 138,000	\$ (2,979)
Contractual services	1,309	1,018	2,000	(982)
Commodities	1,558	2,474	2,300	174
Capital outlay	805	-	500	(500)
Total County Clerk	\$ 139,859	\$ 138,513	\$ 142,800	\$ (4,287)
County Treasurer				
Personnel services	\$ 89,084	\$ 84,622	\$ 95,000	\$ (10,378)
Contractual services	10,885	11,891	15,260	(3,369)
Commodities	6,008	1,841	3,000	(1,159)
Capital outlay	2,654	727	2,500	(1,773)
Total County Treasurer	\$ 108,631	\$ 99,081	\$ 115,760	\$ (16,679)
County Attorney				
Personnel services	\$ 98,751	\$ 100,533	\$ 102,050	\$ (1,517)
Contractual services	6,958	3,413	9,150	(5,737)
Commodities	790	485	1,400	(915)
Total County Attorney	\$ 106,499	\$ 104,431	\$ 112,600	\$ (8,169)
Register of Deeds				
Personnel services	\$ 86,355	\$ 87,461	\$ 88,000	\$ (539)
Contractual services	1,871	933	2,500	(1,567)
Commodities	2,344	2,641	1,300	1,341
Total Register of Deeds	\$ 90,570	\$ 91,035	\$ 91,800	\$ (765)
Sheriff				
Personnel services	\$ 876,516	\$ 875,248	\$ 890,000	\$ (14,752)
Contractual services	90,152	104,925	102,300	2,625
Commodities	93,503	87,679	105,350	(17,671)
Capital outlay	106,508	108,618	81,100	27,518
Total Sheriff	\$ 1,166,679	\$ 1,176,470	\$ 1,178,750	\$ (2,280)
District Court				
Contractual services	\$ 66,906	\$ 43,946	\$ 74,400	\$ (30,454)
Commodities	2,028	3,297	4,200	(903)
Capital outlay	6,429	2,324	9,963	(7,639)
Total District Court	\$ 75,363	\$ 49,567	\$ 88,563	\$ (38,996)

(continued)

WABAUNSEE COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis

For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance Over (Under)
		Actual	Budget	
EXPENDITURES (CONTINUED)				
Courthouse				
Personnel services	\$ 35,230	\$ 34,797	\$ 35,000	\$ (203)
Contractual services	51,715	51,942	55,000	(3,058)
Commodities	6,177	5,734	5,000	734
Total Courthouse	\$ 93,122	\$ 92,473	\$ 95,000	\$ (2,527)
Emergency Preparedness				
Personnel services	\$ 30,363	\$ 35,334	\$ 29,000	\$ 6,334
Contractual services	9,166	5,772	9,700	(3,928)
Commodities	850	2,283	14,700	(12,417)
Capital outlay	8,190	11,716	2,250	9,466
Total Emergency Preparedness	\$ 48,569	\$ 55,105	\$ 55,650	\$ (545)
Planning and Zoning				
Personnel services	\$ 17,993	\$ 19,183	\$ 30,000	\$ (10,817)
Contractual services	12,058	12,018	9,360	2,658
Commodities	4,439	15	700	(685)
Capital outlay	-	-	200	(200)
Total Planning and Zoning	\$ 34,490	\$ 31,216	\$ 40,260	\$ (9,044)
Special Services				
Historical	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Solid waste	5,521	6,022	10,000	(3,978)
Soil conservation	37,500	38,000	38,000	-
Coroner's expense	16,788	18,909	18,700	209
County Fair	19,900	25,000	25,000	-
Courthouse maintenance	11,340	47,068	150,000	(102,932)
Juvenile detention	1,200	-	10,000	(10,000)
Three Rivers Inc.	-	15,000	15,000	-
Allocable expense	21,267	20,128	35,500	(15,372)
Professional fees	34,343	36,259	36,000	259
Technology	102,506	103,865	101,500	2,365
Miscellaneous	19,726	9,808	21,432	(11,624)
Health	-	-	25,000	(25,000)
To 911	2,517	2,555	3,000	(445)
Extension Council	-	186,400	238,400	(52,000)
Liability Defense	-	36,055	40,000	(3,945)
Transfers out	200,000	55,500	100,000	(44,500)
SPARK disbursements	-	1,322,212	-	1,322,212
Adjustments for qualifying budget credit	-	-	1,460,915	(1,460,915)
Total Special Services	\$ 482,608	\$ 1,932,781	\$ 2,338,447	\$ (405,666)
Total Expenditures*	\$ 2,413,682	\$ 3,833,540	\$ 4,328,130	\$ (494,590)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (150,245)	\$ 367,055		
UNENCUMBERED CASH - JANUARY 1	720,185	569,940		
UNENCUMBERED CASH - DECEMBER 31	\$ 569,940	\$ 936,995		

* The difference between the total budget on schedule 2 and the certified budget on schedule 1 is the presentation format of the budget credits.

WABAUNSEE COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes and shared revenue				
Ad Valorem property tax	\$ 1,744,795	\$ 1,762,739	\$ 1,780,969	\$ (18,230)
Delinquent tax	26,555	22,614	-	22,614
Motor vehicle tax	177,706	190,311	163,220	27,091
Recreational vehicle	4,090	4,389	3,210	1,179
16/20 vehicle tax	9,219	10,001	9,474	527
Commercial vehicle tax	5,415	5,459	5,099	360
Intergovernmental revenue				
Special Highway Fund and Equalization	284,983	271,167	279,995	(8,828)
Miscellaneous				
Refunds and reimbursements	54,722	28,234	20,000	8,234
Total Cash Receipts	<u>\$ 2,307,485</u>	<u>\$ 2,294,914</u>	<u>\$ 2,261,967</u>	<u>\$ 32,947</u>
EXPENDITURES				
Maintenance				
Personnel services	\$ 466,255	\$ 480,175	\$ 488,705	\$ (8,530)
Contractual services	94,540	132,937	198,082	(65,145)
Commodities	1,483,965	1,198,413	1,198,000	413
Construction				
Capital outlay	212,146	402,785	464,500	(61,715)
Transfers out	100,000	134,000	-	134,000
Total Expenditures	<u>\$ 2,356,906</u>	<u>\$ 2,348,310</u>	<u>\$ 2,349,287</u>	<u>\$ (977)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (49,421)	\$ (53,396)		
UNENCUMBERED CASH - JANUARY 1	<u>183,243</u>	<u>133,822</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 133,822</u>	<u>\$ 80,426</u>		

WABAUNSEE COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem property	\$ 131,466	\$ 137,059	\$ 138,443	\$ (1,384)
Delinquent	1,995	1,677	-	1,677
Sale of chemicals and labor	96,673	95,658	74,225	21,433
Motor vehicle	12,298	12,719	12,302	417
Recreational vehicle	281	293	242	51
16/20 vehicle	723	668	714	(46)
Commercial vehicle	363	365	384	(19)
Total Cash Receipts	<u>\$ 243,799</u>	<u>\$ 248,439</u>	<u>\$ 226,310</u>	<u>\$ 22,129</u>
EXPENDITURES				
Personnel services	\$ 70,431	\$ 69,437	\$ 72,094	\$ (2,657)
Contractual services	12,911	9,218	52,950	(43,732)
Commodities	127,970	116,056	146,150	(30,094)
Capital outlay	19,390	29,366	-	29,366
Transfers out	20,000	40,000	-	40,000
Total Expenditures	<u>\$ 250,702</u>	<u>\$ 264,077</u>	<u>\$ 271,194</u>	<u>\$ (7,117)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (6,903)	\$ (15,638)		
UNENCUMBERED CASH - JANUARY 1	<u>68,485</u>	<u>61,582</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 61,582</u>	<u>\$ 45,944</u>		

WABAUNSEE COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer in	\$ 20,000	\$ 40,000	\$ -	\$ 40,000
EXPENDITURES				
Capital outlay	\$ -	\$ 81,288	\$ 128,469	\$ (47,181)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 20,000	\$ (41,288)		
UNENCUMBERED CASH - JANUARY 1	128,469	148,469		
UNENCUMBERED CASH - DECEMBER 31	\$ 148,469	\$ 107,181		

WABAUNSEE COUNTY, KANSAS
HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem property	\$ 155,495	\$ 162,095	\$ 163,741	\$ (1,646)
Delinquent	2,512	2,027	-	2,027
Motor vehicle	15,492	16,000	14,550	1,450
Recreational vehicle	354	369	286	83
16/20 vehicle	915	841	845	(4)
Commercial vehicle	457	459	455	4
Grants	63,635	54,187	40,951	13,236
Other revenues	2,172	40,942	35,940	5,002
Transfers in	-	5,500	-	5,500
Total Cash Receipts	<u>\$ 241,032</u>	<u>\$ 282,420</u>	<u>\$ 256,768</u>	<u>\$ 25,652</u>
EXPENDITURES				
Personnel services	\$ 196,530	\$ 203,671	\$ 207,368	\$ (3,697)
Contractual services	15,819	10,372	16,100	(5,728)
Commodities	10,774	13,072	10,025	3,047
Capital outlay	6,097	12,073	3,625	8,448
Environmental sanitation	17,131	15,744	22,300	(6,556)
Total Expenditures	<u>\$ 246,351</u>	<u>\$ 254,932</u>	<u>\$ 259,418</u>	<u>\$ (4,486)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (5,319)	\$ 27,488		
UNENCUMBERED CASH - JANUARY 1	<u>9,342</u>	<u>4,023</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 4,023</u>	<u>\$ 31,511</u>		

WABAUNSEE COUNTY, KANSAS
EXTENSION COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem property	\$ 129,548	\$ 182	\$ -	\$ 182
Delinquent	2,062	1,678	-	1,678
Motor vehicle	12,724	13,159	12,121	1,038
Recreational vehicle	291	304	238	66
16/20 vehicle	749	691	704	(13)
Commercial vehicle	375	378	379	(1)
Total Cash Receipts	<u>\$ 145,749</u>	<u>\$ 16,392</u>	<u>\$ 13,442</u>	<u>\$ 2,950</u>
EXPENDITURES				
Appropriation of the year	\$ 146,000	\$ -	\$ -	\$ -
Transfers Out	-	15,507	13,442	2,065
Total Expenditures	<u>\$ 146,000</u>	<u>\$ 15,507</u>	<u>\$ 13,442</u>	<u>\$ 2,065</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (251)	\$ 885		
UNENCUMBERED CASH - JANUARY 1	<u>1,095</u>	<u>844</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 844</u>	<u>\$ 1,729</u>		

WABAUNSEE COUNTY, KANSAS
REGIONAL LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem property	\$ 92,563	\$ 92,748	\$ 93,694	\$ (946)
Delinquent	1,518	1,210	-	1,210
Motor vehicle	9,337	9,691	8,663	1,028
Recreational vehicle	214	224	170	54
16/20 vehicle	543	509	503	6
Commercial vehicle	276	278	271	7
Total Cash Receipts	<u>\$ 104,451</u>	<u>\$ 104,660</u>	<u>\$ 103,301</u>	<u>\$ 1,359</u>
EXPENDITURES				
Appropriation for the year	\$ 104,643	\$ 103,301	\$ 103,301	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (192)	\$ 1,359		
UNENCUMBERED CASH - JANUARY 1	<u>774</u>	<u>582</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 582</u>	<u>\$ 1,941</u>		

WABAUNSEE COUNTY, KANSAS
REGIONAL LIBRARY EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem property	\$ 10,956	\$ 10,692	\$ 10,766	\$ (74)
Delinquent	177	142	-	142
Motor vehicle	1,066	1,102	1,027	75
Recreational vehicle	24	25	20	5
16/20 vehicle	63	58	60	(2)
Commercial vehicle	31	32	32	-
Total Cash Receipts	<u>\$ 12,317</u>	<u>\$ 12,051</u>	<u>\$ 11,905</u>	<u>\$ 146</u>
EXPENDITURES				
Employee benefits	<u>\$ 12,370</u>	<u>\$ 11,905</u>	<u>\$ 11,905</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (53)	\$ 146		
UNENCUMBERED CASH - JANUARY 1	<u>140</u>	<u>87</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 87</u>	<u>\$ 233</u>		

WABAUNSEE COUNTY, KANSAS
PUBLIC TRANSPORTATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance Over (Under)
	2019	Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem	\$ 47,983	\$ 31,641	\$ 31,897	\$ (256)
Delinquent	239	474	-	474
Motor vehicle	1,645	1,764	4,745	(2,981)
Recreational vehicle	38	41	88	(47)
Commercial vehicle	50	51	140	(89)
User fees	-	-	7,200	(7,200)
State of Kansas	66,422	61,716	56,315	5,401
Total Cash Receipts	\$ 116,377	\$ 95,687	\$ 100,385	\$ (4,698)
EXPENDITURES				
Personnel services	\$ 59,461	\$ 53,887	\$ 71,500	\$ (17,613)
Contractual	5,821	4,990	8,000	(3,010)
Commodities	17,810	9,773	15,500	(5,727)
Capital outlay	1,654	-	12,500	(12,500)
Total Expenditures	\$ 84,746	\$ 68,650	\$ 107,500	\$ (38,850)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 31,631	\$ 27,037		
UNENCUMBERED CASH - JANUARY 1	7,817	39,448		
UNENCUMBERED CASH - DECEMBER 31	\$ 39,448	\$ 66,485		

WABAUNSEE COUNTY, KANSAS
PUBLIC TRANSPORTATION CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Interest income	\$ 664	\$ 203	\$ 600	\$ (397)
EXPENDITURES				
Capital outlay	\$ -	\$ -	\$ 42,953	\$ (42,953)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 664	\$ 203		
UNENCUMBERED CASH - JANUARY 1	41,853	42,517		
UNENCUMBERED CASH - DECEMBER 31	\$ 42,517	\$ 42,720		

WABAUNSEE COUNTY, KANSAS
ECONOMIC DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

		2020		Variance Over (Under)
	2019	Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem	\$ 48,121	\$ 67	\$ -	\$ 67
Delinquent	761	614	-	614
Motor vehicle	4,551	4,918	4,501	417
Recreational vehicle	105	113	89	24
16/20 vehicle	228	258	261	(3)
Commercial vehicle	140	142	141	1
Miscellaneous collections	1,967	-	-	-
Total Cash Receipts	\$ 55,873	\$ 6,112	\$ 4,992	\$ 1,120
EXPENDITURES				
Personnel services	\$ 37,332	\$ -	\$ -	\$ -
Contractual	28,556	-	-	-
Commodities	1,475	-	-	-
Capital outlay	645	-	-	-
Transfers Out	-	18,197	16,526	1,671
Total Expenditures	\$ 68,008	\$ 18,197	\$ 16,526	\$ 1,671
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (12,135)	\$ (12,085)		
UNENCUMBERED CASH - JANUARY 1	24,866	12,731		
UNENCUMBERED CASH - DECEMBER 31	\$ 12,731	\$ 646		

WABAUNSEE COUNTY, KANSAS
PROGRAM FOR ELDERLY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance Over (Under)
	2019	Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem	\$ 87,644	\$ 87,551	\$ 92,295	\$ (4,744)
Delinquent	1,328	1,079	-	1,079
Motor vehicle	8,197	8,320	8,202	118
Recreational vehicle	188	192	161	31
16/20 vehicle	482	424	476	(52)
Commercial vehicle	242	242	256	(14)
Total Cash Receipts	\$ 98,081	\$ 97,808	\$ 101,390	\$ (3,582)
EXPENDITURES				
Appropriations	\$ 98,183	\$ 98,266	\$ 101,390	\$ (3,124)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (102)	\$ (458)		
UNENCUMBERED CASH - JANUARY 1	560	458		
UNENCUMBERED CASH - DECEMBER 31	\$ 458	\$ -		

WABAUNSEE COUNTY, KANSAS
APPRAISER'S COST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem	\$ 110,743	\$ 109,837	\$ 110,994	\$ (1,157)
Delinquent	2,085	1,534	-	1,534
Motor vehicle	13,235	13,897	10,358	3,539
Recreational vehicle	304	321	204	117
16/20 vehicle	739	730	601	129
Commercial vehicle	396	399	324	75
Other reimbursements	3,798	4,501	5,000	(499)
Total Cash Receipts	<u>\$ 131,300</u>	<u>\$ 131,219</u>	<u>\$ 127,481</u>	<u>\$ 3,738</u>
EXPENDITURES				
Personnel services	\$ 109,448	\$ 101,046	\$ 112,750	\$ (11,704)
Contractual	21,271	17,595	27,840	(10,245)
Commodities	4,488	2,087	6,190	(4,103)
Capital outlay	935	24,587	3,190	21,397
Total Expenditures	<u>\$ 136,142</u>	<u>\$ 145,315</u>	<u>\$ 149,970</u>	<u>\$ (4,655)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (4,842)	\$ (14,096)		
UNENCUMBERED CASH - JANUARY 1	<u>39,985</u>	<u>35,143</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 35,143</u>	<u>\$ 21,047</u>		

WABAUNSEE COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020	Variance
	Actual	Budget	Over (Under)
RECEIPTS			
Taxes			
Ad Valorem	\$ 117,435	\$ 74,351	\$ 75,064
Delinquent	740	1,198	1,198
Motor vehicle	4,664	4,994	10,994
Recreational vehicle	107	115	216
16/20 vehicle	242	262	638
Commercial vehicle	142	143	343
Miscellaneous	-	6,718	-
Total Cash Receipts	\$ 123,330	\$ 87,781	\$ 87,255
EXPENDITURES			
Personnel services	\$ 30,503	\$ 33,637	\$ 39,000
Contractual	33,144	71,788	37,200
Commodities	19,888	9,298	4,000
Capital outlay	16,840	-	40,000
Miscellaneous	30	-	-
Total Expenditures	\$ 100,405	\$ 114,723	\$ 120,200
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 22,925	\$ (26,942)	
UNENCUMBERED CASH - JANUARY 1	5,015	27,940	
UNENCUMBERED CASH - DECEMBER 31	\$ 27,940	\$ 998	

WABAUNSEE COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020	Budget	Variance Over (Under)
	Actual			
RECEIPTS				
Taxes				
Ad Valorem	\$ 929,360	\$ 902,027	\$ 911,370	\$ (9,343)
Delinquent	13,452	11,461	-	11,461
Motor vehicle	78,435	82,781	86,963	(4,182)
Recreational vehicle	1,801	1,909	1,710	199
16/20 vehicle	4,299	4,350	5,048	(698)
Commercial vehicle	2,358	2,375	2,717	(342)
Total Cash Receipts	<u>\$ 1,029,705</u>	<u>\$ 1,004,903</u>	<u>\$ 1,007,808</u>	<u>\$ (2,905)</u>
EXPENDITURES				
Payroll taxes and employee benefits	\$ 974,046	\$ 966,663	\$ 1,260,000	\$ (293,337)
Other	4,973	1,011	-	1,011
Total Expenditures	<u>\$ 979,019</u>	<u>\$ 967,674</u>	<u>\$ 1,260,000</u>	<u>\$ (292,326)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 50,686	\$ 37,229		
UNENCUMBERED CASH - JANUARY 1	<u>387,522</u>	<u>438,208</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 438,208</u>	<u>\$ 475,437</u>		

WABAUNSEE COUNTY, KANSAS
LIABILITY DEFENSE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem	\$ 34,959	\$ 49	\$ -	\$ 49
Delinquent	406	411	-	411
Motor vehicle	2,538	2,637	3,273	(636)
Recreational vehicle	58	61	64	(3)
16/20 vehicle	147	139	190	(51)
Commercial vehicle	75	74	102	(28)
Miscellaneous	733	-	-	-
Total Cash Receipts	<u>\$ 38,916</u>	<u>\$ 3,371</u>	<u>\$ 3,629</u>	<u>\$ (258)</u>
EXPENDITURES				
Insurance and bond premiums	\$ 27,012	\$ 807	\$ -	\$ 807
Transfers Out	-	22,035	12,110	9,925
Total Expenditures	<u>\$ 27,012</u>	<u>\$ 22,842</u>	<u>\$ 12,110</u>	<u>\$ 10,732</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 11,904	\$ (19,471)		
UNENCUMBERED CASH - JANUARY 1	<u>7,913</u>	<u>19,817</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 19,817</u>	<u>\$ 346</u>		

WABAUNSEE COUNTY, KANSAS
PARK AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Liquor	\$ 3,244	\$ 3,254	\$ 3,500	\$ (246)
EXPENDITURES				
Payments to cities and lakes				
Recreational programs	\$ 3,200	\$ 3,801	\$ 7,184	\$ (3,383)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 44	\$ (547)		
UNENCUMBERED CASH - JANUARY 1	2,184	2,228		
UNENCUMBERED CASH - DECEMBER 31	\$ 2,228	\$ 1,681		

WABAUNSEE COUNTY, KANSAS
MENTAL RETARDATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem property	\$ 13,323	\$ 19	\$ -	\$ 19
Delinquent	218	175	-	175
Motor vehicle	1,348	1,391	1,243	148
Recreational vehicle tax	31	31	24	7
16/20 vehicle tax	80	73	72	1
Commercial vehicle tax	40	40	39	1
Total Cash Receipts	\$ 15,040	\$ 1,729	\$ 1,378	\$ 351
EXPENDITURES				
Appropriation to Mental Health Unit	\$ 15,000	\$ -	\$ -	\$ -
Transfers Out	-	1,641	1,378	263
Total Expenditures	\$ 15,000	\$ 1,641	\$ 1,378	\$ 263
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 40	\$ 88		
UNENCUMBERED CASH - JANUARY 1	55	95		
UNENCUMBERED CASH - DECEMBER 31	\$ 95	\$ 183		

WABAUNSEE COUNTY, KANSAS
MENTAL HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem property	\$ 34,455	\$ 44,487	\$ 45,011	\$ (524)
Delinquent	628	469	-	469
Motor vehicle	3,876	4,061	3,220	841
Recreational vehicle tax	89	94	63	31
16/20 vehicle tax	218	213	187	26
Commercial vehicle tax	116	117	101	16
Liquor tax	7,518	6,776	8,500	(1,724)
Total Cash Receipts	<u>\$ 46,900</u>	<u>\$ 56,217</u>	<u>\$ 57,082</u>	<u>\$ (865)</u>
EXPENDITURES				
Remittance to Mental Health Center	\$ 52,200	\$ 56,915	\$ 59,500	\$ (2,585)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (5,300)	\$ (698)		
UNENCUMBERED CASH - JANUARY 1	<u>7,856</u>	<u>2,556</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 2,556</u>	<u>\$ 1,858</u>		

WABAUNSEE COUNTY, KANSAS
CAPITAL IMPROVEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem property	\$ 43,822	\$ 45,686	\$ 46,148	\$ (462)
Delinquent	812	577	-	577
Motor vehicle	4,193	4,337	4,181	156
16/20 vehicle	241	223	238	(15)
Commercial vehicle	121	122	128	(6)
Transfer in	150,000	-	-	-
Total Cash Receipts	<u>\$ 199,189</u>	<u>\$ 50,945</u>	<u>\$ 50,695</u>	<u>\$ 250</u>
EXPENDITURES				
Contractual services	\$ 7,308	\$ 1,922	\$ 60,000	\$ (58,078)
Commodities	-	-	5,000	(5,000)
Capital outlay	-	71,397	140,000	(68,603)
Total Expenditures	<u>\$ 7,308</u>	<u>\$ 73,319</u>	<u>\$ 205,000</u>	<u>\$ (131,681)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 191,881	\$ (22,374)		
UNENCUMBERED CASH - JANUARY 1	<u>175,572</u>	<u>367,453</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 367,453</u>	<u>\$ 345,079</u>		

WABAUNSEE COUNTY, KANSAS
ROAD AND BRIDGE SPECIAL SALES TAX
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Collections	\$ 333,450	\$ 381,371	\$ 320,000	\$ 61,371
Interest income	19,746	2,858	10,000	(7,142)
Total Cash Receipts	<u>\$ 353,196</u>	<u>\$ 384,229</u>	<u>\$ 330,000</u>	<u>\$ 54,229</u>
EXPENDITURES				
Capital outlay	\$ 1,291,041	\$ 255,348	\$ 1,724,067	\$ (1,468,719)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (937,845)	\$ 128,881		
UNENCUMBERED CASH - JANUARY 1	<u>1,510,909</u>	<u>573,064</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 573,064</u>	<u>\$ 701,945</u>		

WABAUNSEE COUNTY, KANSAS
911 COORDINATING COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Collections	\$ 52,887	\$ 59,145	\$ 55,000	\$ 4,145
Interest income	409	251	6,000	(5,749)
Total Cash Receipts	<u>\$ 53,296</u>	<u>\$ 59,396</u>	<u>\$ 61,000</u>	<u>\$ (1,604)</u>
EXPENDITURES				
Contractual	\$ 7,979	\$ 81,591	\$ 80,000	\$ 1,591
Commodities	440	-	5,000	(5,000)
Capital outlay	1,148	-	25,336	(25,336)
Total Expenditures	<u>\$ 9,567</u>	<u>\$ 81,591</u>	<u>\$ 110,336</u>	<u>\$ (28,745)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 43,729	\$ (22,195)		
UNENCUMBERED CASH - JANUARY 1	<u>6,336</u>	<u>50,065</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 50,065</u>	<u>\$ 27,870</u>		

WABAUNSEE COUNTY, KANSAS
LAW ENFORCEMENT TRUST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>
RECEIPTS		
Miscellaneous	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES		
Contractual services	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>
UNENCUMBERED CASH - JANUARY 1	<u>27</u>	<u>27</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 27</u></u>	<u><u>\$ 27</u></u>

WABAUNSEE COUNTY, KANSAS
SHERIFF'S FEDERAL FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>
RECEIPTS		
Interest income	\$ 3	\$ 2
EXPENDITURES		
Contractual services	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3	\$ 2
UNENCUMBERED CASH - JANUARY 1	<u>274</u>	<u>277</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 277</u></u>	<u><u>\$ 279</u></u>

WABAUNSEE COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020
RECEIPTS		
Technology fees	\$ 9,994	\$ 13,416
Interest income	332	112
Total Cash Receipts	<u>\$ 10,326</u>	<u>\$ 13,528</u>
EXPENDITURES		
Contractual	\$ 4,264	\$ 1,516
Commodities	514	4,910
Total Expenditures	<u>\$ 4,778</u>	<u>\$ 6,426</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 5,548	\$ 7,102
UNENCUMBERED CASH - JANUARY 1	<u>17,450</u>	<u>22,998</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 22,998</u></u>	<u><u>\$ 30,100</u></u>

WABAUNSEE COUNTY, KANSAS
ROAD MACHINERY AND EQUIPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>
RECEIPTS		
Sale of property	\$ -	\$ 19,739
EXPENDITURES		
Purchase of machinery	\$ -	\$ 64,358
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ (44,619)
UNENCUMBERED CASH - JANUARY 1	<u>249,415</u>	<u>249,415</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 249,415</u>	<u>\$ 204,796</u>

WABAUNSEE COUNTY, KANSAS
SHERIFF'S COUNTY FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020
RECEIPTS		
Interest income	\$ 413	\$ 114
Miscellaneous	11,531	1,731
Total Cash Receipts	<u>\$ 11,944</u>	<u>\$ 1,845</u>
EXPENDITURES		
Contractual	\$ 4,943	\$ 4,428
Commodities	1,845	1,309
Capital outlay	-	450
Total Expenditures	<u>\$ 6,788</u>	<u>\$ 6,187</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 5,156	\$ (4,342)
UNENCUMBERED CASH - JANUARY 1	<u>19,020</u>	<u>24,176</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 24,176</u></u>	<u><u>\$ 19,834</u></u>

WABAUNSEE COUNTY, KANSAS
COUNTY HEALTH DONATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>
RECEIPTS		
State grants	<u>\$ 500</u>	<u>\$ -</u>
EXPENDITURES		
Contractual services	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 500</u>	<u>\$ -</u>
UNENCUMBERED CASH - JANUARY 1	<u>2,225</u>	<u>2,725</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 2,725</u></u>	<u><u>\$ 2,725</u></u>

WABAUNSEE COUNTY, KANSAS
HIGHWAY IMPROVEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>
RECEIPTS		
Transfers in	<u>\$ 100,000</u>	<u>\$ 134,000</u>
EXPENDITURES		
Commodities	<u>\$ 160,816</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ (60,816)</u>	<u>\$ 134,000</u>
UNENCUMBERED CASH - JANUARY 1	<u>165,816</u>	<u>105,000</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 105,000</u></u>	<u><u>\$ 239,000</u></u>

WABAUNSEE COUNTY, KANSAS
CLERK TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020
RECEIPTS		
Collections	\$ 2,499	\$ 3,398
Interest income	156	45
Total Cash Receipts	<u>\$ 2,655</u>	<u>\$ 3,443</u>
EXPENDITURES		
Contractual services	\$ -	\$ 282
Commodities	3,862	-
Total Expenditures	<u>\$ 3,862</u>	<u>\$ 282</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,207)	\$ 3,161
UNENCUMBERED CASH - JANUARY 1	<u>10,633</u>	<u>9,426</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 9,426</u></u>	<u><u>\$ 12,587</u></u>

WABAUNSEE COUNTY, KANSAS
TREASURER TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>
RECEIPTS		
Collections	\$ 2,499	\$ 4,898
Interest income	137	49
Total Cash Receipts	<u>\$ 2,636</u>	<u>\$ 4,947</u>
EXPENDITURES		
Contractual services	<u>\$ -</u>	<u>\$ 1,789</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,636	\$ 3,158
UNENCUMBERED CASH - JANUARY 1	<u>7,571</u>	<u>10,207</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 10,207</u></u>	<u><u>\$ 13,365</u></u>

WABAUNSEE COUNTY, KANSAS
CONCEAL CARRY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>
RECEIPTS		
Collections	\$ 293	\$ 520
EXPENDITURES		
Contractual services	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 293	\$ 520
UNENCUMBERED CASH - JANUARY 1	<u>667</u>	<u>960</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 960</u></u>	<u><u>\$ 1,480</u></u>

WABAUNSEE COUNTY, KANSAS
REGISTERED OFFENDER
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>
RECEIPTS		
Collections	<u>\$ 1,700</u>	<u>\$ 1,880</u>
EXPENDITURES		
Contractual services	<u>\$ -</u>	<u>\$ 714</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 1,700</u>	<u>\$ 1,166</u>
UNENCUMBERED CASH - JANUARY 1	<u>711</u>	<u>2,411</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 2,411</u></u>	<u><u>\$ 3,577</u></u>

WABAUNSEE COUNTY, KANSAS
COUNTY ATTORNEY FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>
RECEIPTS		
Collections	\$ 11,175	\$ 10,550
EXPENDITURES		
Contractual services	\$ 13,896	\$ 4,795
Commodities	-	359
Total Expenditures	<u>\$ 13,896</u>	<u>\$ 5,154</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (2,721)	\$ 5,396
UNENCUMBERED CASH - JANUARY 1	<u>28,270</u>	<u>25,549</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 25,549</u></u>	<u><u>\$ 30,945</u></u>

WABAUNSEE COUNTY, KANSAS
EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>
RECEIPTS		
Transfers in	\$ 50,000	\$ 50,000
EXPENDITURES		
Contractual services	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 50,000	\$ 50,000
UNENCUMBERED CASH - JANUARY 1	<u>200,000</u>	<u>250,000</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 250,000</u></u>	<u><u>\$ 300,000</u></u>

WABAUNSEE COUNTY, KANSAS
VIN INSPECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>
RECEIPTS		
Fees	\$ 11,810	\$ 7,420
Miscellaneous	160	1,220
Total Cash Receipts	<u>\$ 11,970</u>	<u>\$ 8,640</u>
EXPENDITURES		
Contractual services	\$ 8,387	\$ 8,238
Commodities	-	600
Total Expenditures	<u>\$ 8,387</u>	<u>\$ 8,838</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,583	\$ (198)
UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>3,583</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 3,583</u></u>	<u><u>\$ 3,385</u></u>

WABAUNSEE COUNTY, KANSAS
COPS GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>
RECEIPTS		
Miscellaneous	\$ -	\$ 40,169
EXPENDITURES		
Personnel services	\$ -	22,876
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ 17,293
UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>-</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ 17,293</u></u>

WABAUNSEE COUNTY, KANSAS
BOND AND INTEREST #3
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem	\$ 107,718	\$ 220,317	\$ 222,847	\$ (2,530)
Delinquent	3,584	1,803	-	1,803
Motor vehicle	20,044	19,680	8,839	10,841
Recreational vehicle	455	454	174	280
16/20 vehicle	1,378	1,034	513	521
Commercial vehicle	563	565	276	289
Miscellaneous collections	3,620	835	13,079	(12,244)
Total Cash Receipts	<u>\$ 137,362</u>	<u>\$ 244,688</u>	<u>\$ 245,728</u>	<u>\$ (1,040)</u>
EXPENDITURES				
Principal	\$ 190,525	\$ 177,701	\$ 160,000	\$ 17,701
Interest	54,945	54,945	72,645	(17,700)
Contractual	2,000	1,000	15	985
Cash basis reserve	-	-	75,000	(75,000)
Total Expenditures	<u>\$ 247,470</u>	<u>\$ 233,646</u>	<u>\$ 307,660</u>	<u>\$ (74,014)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (110,108)	\$ 11,042		
UNENCUMBERED CASH - JANUARY 1	<u>191,718</u>	<u>81,610</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 81,610</u>	<u>\$ 92,652</u>		

WABAUNSEE COUNTY, KANSAS
WATER INCURSION BOND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>
RECEIPTS		
Bond proceeds	<u>\$ -</u>	<u>\$ 1,390,383</u>
EXPENDITURES		
Capital outlay	<u>\$ -</u>	<u>\$ 682,216</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ 708,167</u>
UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>-</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ 708,167</u></u>

WABAUNSEE COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2020
(With Comparative Totals for the Prior Year Ended December 31, 2019)

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current tax	\$ 8,303,669	\$ 13,320,448	\$ 13,640,917	\$ 7,983,200
Redemptions	60,782	145,611	148,603	57,790
Delinquent personal property tax	23,767	16,070	23,766	16,071
Sales and compensating tax	28,226	405,670	385,604	48,292
Motor vehicle tax	255,763	1,136,456	1,166,725	225,494
Recreational vehicle tax	4,726	26,683	26,832	4,577
Mineral tax	-	27	-	27
Sand royalty	-	887	887	-
Motor vehicle registration	217	626,568	626,616	169
Sales tax fee	21	58	44	35
Prosecutor's training	4,495	1,597	760	5,332
Heritage trust fund	1,420	48,686	48,019	2,087
Suspense	9	2,234	-	2,243
Returned check	(229)	6,803	6,843	(269)
Commercial vehicle	526	33,694	32,737	1,483
Excess receipts	-	14,924	14,924	-
Drivers licenses	116	28,710	28,711	115
Payroll Clearing	13,662	-	217	13,445
Worthless check fees	325	-	-	325
Zoning contingency bond	32,900	15,000	-	47,900
Total Distributable Funds	\$ 8,730,395	\$ 15,830,126	\$ 16,152,205	\$ 8,408,316
State Funds				
Educational building	\$ -	\$ 92,753	\$ 92,753	\$ -
Institutional building	-	46,377	46,377	-
State motor vehicle	-	14,066	14,066	-
Total State Funds	\$ -	\$ 153,196	\$ 153,196	\$ -
Subdivision Funds				
Cities	\$ -	\$ 742,949	\$ 742,949	\$ -
Townships	8,330	1,303,718	1,304,259	7,789
School districts	274	5,537,468	5,537,742	-
Cemeteries	102	48,258	48,153	207
Watersheds and drainage	-	59,330	59,330	-
Fire districts	-	552,892	552,846	46
Sewer districts	12,693	34,920	2,442	45,171
Ambulance districts	95,639	401,868	394,430	103,077
Lake Wabaunsee improvement	-	124,120	124,120	-
Community Improvement district	23,776	48,627	48,761	23,642
Flint View Improvement	738	-	-	738
Total Subdivision Funds	\$ 141,552	\$ 8,854,150	\$ 8,815,032	\$ 180,670
Office Cash				
Clerk of the District Court	\$ 37,720	\$ 932,990	\$ 918,278	\$ 52,432
County Clerk	1,174	9,445	10,449	170
Law Library	13,032	7,167	5,794	14,405
Register of Deeds	-	114,212	114,212	-
Sheriff	8,309	30,753	13,828	25,234
Treasurer - Special Auto	4,066	67,687	70,752	1,001
Total Office Cash	\$ 64,301	\$ 1,162,254	\$ 1,133,313	\$ 93,242
Total Agency Funds	\$ 8,949,910	\$ 25,999,726	\$ 26,253,963	\$ 8,682,228



September 13, 2021

County Commissioners
Wabaunsee County, Kansas

**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statement
Performed in Accordance With Government Auditing Standards**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Wabaunsee County, Kansas (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated September 13, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

September 13, 2021
Wabaunsee County, Kansas
(Continued)

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas



September 13, 2021

County Commissioners
Wabaunsee County, Kansas

**Independent Auditor's Report on Compliance for Each
Major Program and on Internal Control Over
Compliance in Accordance with the Uniform Guidance**

Report on Compliance for Each Major Federal Program

We have audited the compliance of Wabaunsee County, Kansas (the County) compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on each major federal program have occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. According, this report is not suitable for any other purpose.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

WABAUNSEE COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

	<u>CFDA Number</u>	<u>Federal Award Expenditures</u>	<u>Subrecipient Expenditures</u>
Federal Grantor/Pass-Through Grantor/Program Title			
Department of Health and Human Services			
Passed through Kansas Department of Health and Environment			
Family Planning Services	93.217	\$ 3,323	\$ -
Immunization Cooperative Agreements	93.268	669	-
Hospital Preparedness Program	93.074	10,334	-
COVID - 19 Coronavirus Relief Fund	21.019	31,078	
Total Department of Health and Human Services		<u>\$ 45,404</u>	<u>\$ -</u>
Department of the Treasury			
Passed through the Kansas Governor's Office			
COVID - 19 Coronavirus Relief Fund	21.019	\$ 1,460,915	\$ 1,094,176
Passed through the Kansas Secretary of State			
COVID - 19 Coronavirus Relief Fund	21.019	1,801	-
Passed through the Judicial System			
COVID - 19 Coronavirus Relief Fund	21.019	22,900	-
Passed through the Adjunct General			
COVID - 19 Coronavirus Relief Fund	21.019	32,502	-
Total Department of the Treasury		<u>\$ 1,518,118</u>	<u>\$ 1,094,176</u>
Department of Transportation			
Passed through the Kansas Department of Transportation			
Highway Planning and Construction	20.205	\$ 29,631	\$ -
Total Federal Expenditures		<u><u>\$ 1,593,153</u></u>	<u><u>\$ 1,094,176</u></u>

WABAUNSEE COUNTY, KANSAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2020

Note 1: Organization

Wabaunsee County, Kansas, (the County), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the schedule of Expenditures of Federal Awards.

Note 2: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The County elected not to use the 10% de minimis indirect cost rate.

Note 3: Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

Note 4: Additional Audits

Grantor agencies reserve the right to conduct additional audits of the County's grant programs for economy and efficiency and program results that may result in disallowed costs to the County. However, management does not believe such audits would result in any disallowed costs that would be material to the County's financial position at December 31, 2020.

Note 5: Outstanding Loans

The County did not have any outstanding loans under any federal grants at December 31, 2020.

WABAUNSEE COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
December 31, 2020

Section I - Summary of Auditor's Results

Financial Statement

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None
Reportable conditions identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Noncompliance material to financial statement noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None

Federal Awards

Internal controls over major programs:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Reportable conditions identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported

Type of auditor's report issued on compliance for major programs:	Unmodified
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Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Identification of major programs:

Name of Federal program	CFDA Number
COVID-19 Coronavirus Relief Fund	21.019
Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000

Auditee qualified as a low-risk auditee?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Note:

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The County elected not to use the 10% de minimis indirect cost rate.

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs.