WABAUNSEE COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2022

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

WABAUNSEE COUNTY, KANSAS
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May 15, 2023

County Commissioners
Wabaunsee County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Wabaunsee (the County), as of and for the year ended December 31, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2022, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

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

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

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

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

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Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

Supplementary Information (Continued)

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated June 27, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2022 (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 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 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 2021 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, 2022, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

WABAUNSEE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2022

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	$ 1,555,028	$ 1,274	$ 3,381,981	$ 3,261,794	$ 1,676,489	$ 137,483	$ 1,813,972
Special Purpose Funds							
Road and Bridge	126,859	-	2,581,776	2,559,264	149,371	88,029	237,400
Noxious Weed	48,613	-	278,619	291,246	35,986	2,899	38,885
Noxious Weed Capital Outlay	104,254	-	35,000	8,420	130,834	-	130,834
Health	50,905	-	273,006	255,498	68,413	1,842	70,255
Regional Library	1,375	-	108,834	108,610	1,599	-	1,599
Regional Library Employee Benefits	186	-	12,794	12,730	250	-	250
Public Transportation	91,481	-	78,837	100,190	70,128	3,211	73,339
Public Trans. Capital Outlay	42,781	-	3,389	-	46,170	-	46,170
Economic Development	-	-	17,981	17,981	-	-	-
Program for Elderly	284	-	109,333	101,741	7,876	210	8,086
Appraiser's Cost	28,613	-	139,949	134,185	34,377	9,307	43,684
Election	37,007	-	120,999	75,298	82,708	665	83,373
Employee Benefits	409,512	-	1,017,957	1,175,106	252,363	-	252,363
Park and Recreation	863	-	3,110	3,160	813	-	813
Mental Health	3,320	-	56,265	58,323	1,262	-	1,262
Capital Improvement	396,079	-	54,665	178,196	272,548	2,100	274,648
Road & Bridge Special Sales Tax	611,988	-	664,383	736,284	540,087	7,204	547,291
911 Coordinating Council	39,234	-	60,797	10,117	89,914	363	90,277
Law Enforcement Trust	27	-	-	-	27	-	27
Sheriff's Federal Forfeiture	279	-	2	-	281	-	281
Register of Deeds Technology	28,175	-	10,440	24,006	14,609	-	14,609
Road Machinery & Equipment	60,506	-	22,270	6,578	76,198	-	76,198
Sheriff's County Forfeiture	26,328	-	202,320	121,571	107,077	-	107,077
County Health Donations	2,725	-	-	-	2,725	-	2,725
Highway Improvement	239,000	-	128,815	-	367,815	-	367,815
Clerk Technology	6,990	-	2,652	-	9,642	-	9,642

(continued)

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

WABAUNSEE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022

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	$ 7,770	$ -	$ 2,658	$ 555	$ 9,873	$ -	$ 9,873
Conceal Carry	2,280	-	552	-	2,832	-	2,832
Registered Offender	4,326	-	2,460	2,084	4,702	-	4,702
County Attorney Forfeiture	24,242	-	78,446	15,772	86,916	1,000	87,916
Equipment Reserve	351,713	-	55,000	96,751	309,962	-	309,962
VIN Inspection	2,885	-	6,980	6,999	2,866	-	2,866
Road & Bridge Impact Fee	-	-	18,300	2,122	16,178	-	16,178
Opiod Settlement	-	-	1,292	-	1,292	-	1,292
COPS Grant	81,093	-	126,165	69,622	137,636	-	137,636
Bond and Interest Funds:							
Bond and Interest #3	20,900	-	411,297	343,750	88,447	-	88,447
Water Incursion Bond	81,071	-	-	3,148	77,923	-	77,923
Total Reporting Entity (Excluding Agency Funds)	$ 4,488,692	$ 1,274	$ 10,069,324	$ 9,781,101	$ 4,778,189	$ 254,313	$ 5,032,502

Composition of Cash:	
Checking Accounts	$ 13,853,446
Certificates of Deposit	1,200,000
Cash on hand	800
Total Cash	$ 15,054,246
Agency Funds	(10,021,744)
Total Reporting Entity (Excluding Agency Funds)	$ 5,032,502

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

WABAUNSEE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2022

Note 1: Summary of Significant Accounting Policies

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

Municipal Financial Reporting Entity

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

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
Sherriff's County Forfeiture
County Health Donations
Highway Improvement
Treasurer Technology
Conceal Carry
Equipment Reserve
Road Machinery and Equipment
Road and Bridge Impact Fee
Register of Deeds Technology
Law Enforcement Trust
Registered Offender
Clerk Technology
County Attorney Forfeiture
VIN Inspection
Water Incursion Bond
Opioid Settlement

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

Tax Cycle

The county clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at a rate established by the State of Kansas. This interest is retained by the County.

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

Note 2: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

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

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

At December 31, 2022, the County's carrying amount of deposits was $15,054,246 and the bank balance was $15,295,150. 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 the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Note 3: Stewardship, Compliance and Accountability

As of December 31, 2022, the County had no material violations.

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.

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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $261,206 for the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $2,557,440. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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:

From	To	Regulatory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	$ 55,000
General	COPS Grant	Commission	15,139
Road and Bridge	Highway Improvement	K.S.A. 68-590	100,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	35,000
Public Transportation	Public Trans. Capital Outlay	K.S.A. 79-2958	3,000
Total			$ 208,139

Note 7: Other Long-Term Obligations from Operations

Other Post-Employment Benefits

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

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

Compensated Absences

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

Full-Time Employees

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

Half-Time Employees

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

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

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

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

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

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

Note 8: Litigation

The County knows of no actual or possible litigation, claims, or assessments whose effects should be considered in the preparation of the financial statement as of December 31, 2022.

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 May 15, 2023, the date the financial statement was available to be issued.

Note 11: Long-Term Debt Schedule

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2015A	1.5 - 3.0%	4/23/15	$ 2,750,000	2035	$ 1,905,000	$ -	$ 110,000	$ (110,000)	$ 1,795,000	$ 48,270
Series 2017A	1.5 - 3.0%	11/15/17	930,000	2032	720,000	-	60,000	(60,000)	660,000	18,850
Series 2020A	1.0 - 2.0%	10/29/20	1,375,000	2035	1,300,000	-	85,000	(85,000)	1,215,000	21,630
Capital Leases										
Sheriff Vehicles (4)	3.99%	7/8/19	175,000	2023	7,321	-	7,321	(7,321)	-	1,638
Sheriff Vehicles (2)	3.75%	6/13/22	88,000	2026	-	88,000	-	88,000	88,000	-
E Building	5.50%	1/3/20	109,500	2040	103,510	-	3,488	(3,488)	100,022	5,772
Total Contractual Indebtedness					$ 4,035,831	$ 88,000	$ 265,809	$ (177,809)	$ 3,858,022	$ 96,160

Note 12: Maturity of Long-Term Debt

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

	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	Total
PRINCIPAL									
General Obligation Bonds									
Series 2015A	$ 115,000	$ 120,000	$ 120,000	$ 125,000	$ 130,000	$ 705,000	$ 480,000	$ -	$ 1,795,000
Series 2017A	60,000	60,000	60,000	65,000	65,000	350,000	-	-	660,000
Series 2020A	85,000	85,000	85,000	90,000	90,000	480,000	300,000	-	1,215,000
Capital Leases									
Sheriff Vehicles (4)	-	-	-	-	-	-	-	-	-
Sheriff Vehicles (2)	21,676	21,290	22,095	22,939	-	-	-	-	88,000
E Building	-	3,683	3,874	4,104	4,333	25,558	33,521	24,949	100,022
Total Principal	$ 281,676	$ 289,973	$ 290,969	$ 307,043	$ 289,333	$ 1,560,558	$ 813,521	$ 24,949	$ 3,858,022
INTEREST									
General Obligation Bonds									
Series 2015A	$ 46,510	$ 44,498	$ 42,218	$ 39,818	$ 36,880	$ 132,801	$ 29,100	$ -	$ 371,825
Series 2017A	17,650	16,450	15,250	13,750	12,125	31,938	-	-	107,163
Series 2020A	19,930	18,230	16,530	14,830	13,030	42,375	9,600	-	134,525
Capital Leases									
Sheriff Vehicles (4)	-	-	-	-	-	-	-	-	-
Sheriff Vehicles (2)	2,136	2,522	1,717	872	-	-	-	-	7,247
E Building	-	5,578	5,387	5,156	4,927	20,746	12,780	2,833	57,407
Total Interest	$ 86,226	$ 87,278	$ 81,102	$ 74,426	$ 66,962	$ 227,860	$ 51,480	$ 2,833	$ 678,167
TOTAL PRINCIPAL AND INTEREST	$ 367,902	$ 377,251	$ 372,071	$ 381,469	$ 356,295	$ 1,788,418	$ 865,001	$ 27,782	$ 4,536,189

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

WABAUNSEE COUNTY, KANSAS
SUMMARY STATEMENT OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General	$ 3,060,153	$ -	$ 3,060,153	$ 3,261,794	$ 201,641
Special Purpose Funds					
Road and Bridge	2,562,584	-	2,562,584	2,559,264	(3,320)
Noxious Weed	294,750	-	294,750	291,246	(3,504)
Noxious Weed Capital Outlay	107,181	-	107,181	8,420	(98,761)
Health	254,818	-	254,818	255,498	680
Regional Library	108,610	-	108,610	108,610	-
Regional Library Employee Benefits	12,730	-	12,730	12,730	-
Public Transportation	102,000	-	102,000	100,190	(1,810)
Public Transportation Capital Outlay	42,740	-	42,740	-	(42,740)
Economic Development	-	-	-	-	-
Program for Elderly	107,841	-	107,841	101,741	(6,100)
Appraiser's Cost	146,830	-	146,830	134,185	(12,645)
Election	121,500	-	121,500	75,298	(46,202)
Employee Benefits	1,260,000	-	1,260,000	1,175,106	(84,894)
Park and Recreation	5,681	-	5,681	3,160	(2,521)
Mental Health	60,500	-	60,500	58,323	(2,177)
Capital Improvement	390,963	-	390,963	178,196	(212,767)
Road and Bridge Special Sales Tax	1,152,145	-	1,152,145	663,576	(488,569)
911 Coordinating Council	110,000	-	110,000	10,117	(99,883)
COPS Grant	111,556	-	111,556	69,622	(41,934)
Bond and Interest Funds:					
Bond and Interest #3	418,765	-	418,765	343,750	(75,015)
	$ 10,431,347	$ -	$ 10,431,347	$ 9,410,826	$ (1,020,521)

See Independent Auditor's Report.

WABAUNSEE COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad Valorem	$ 1,851,503	1,498,300	$ 1,502,437	$ (4,137)
Delinquent	18,589	21,222	-	21,222
Interest on delinquent tax	39,504	41,172	25,000	16,172
Countywide sales tax	485,627	666,528	420,000	246,528
Motor vehicle tax	143,276	185,719	164,086	21,633
Recreational vehicle tax	3,466	4,489	3,748	741
16/20 Vehicle tax	5,767	-	11,426	(11,426)
Commercial vehicle tax	4,901	6,592	5,082	1,510
Liquor tax	3,381	3,110	3,000	110
Mineral tax	112	1,240	1,000	240
Officer's fees	138,748	134,695	100,000	34,695
Building permits and zoning appeals	30,060	32,070	20,000	12,070
Sheriffs fees	9,113	11,778	12,500	(722)
Antique tags	3,355	3,320	2,500	820
Diversion fees	23,191	27,098	20,000	7,098
Interest on idle funds	3,961	47,303	5,000	42,303
Reimbursements	48,368	12,781	-	12,781
Transfers In	8,643	-	-	-
Other receipts	22,098	(2,168)	2,558	(4,726)
SPARK/APRA grant receipts	900,540	686,732	-	686,732
Total Cash Receipts	$ 3,744,203	$ 3,381,981	$ 2,298,337	$ 1,083,644

WABAUNSEE COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022 Actual	2022 Budget	Variance Over (Under)
EXPENDITURES				
County Commissioners				
Personnel services	$ 51,083	$ 51,134	$ 50,500	$ 634
Contractual services	12,678	10,487	18,300	(7,813)
Commodities	1,900	2,641	1,500	1,141
Total County Commissioners	$ 65,661	$ 64,262	$ 70,300	$ (6,038)
County Clerk				
Personnel services	$ 122,607	$ 128,089	$ 141,500	$ (13,411)
Contractual services	2,769	3,894	2,000	1,894
Commodities	3,863	2,717	2,300	417
Capital outlay	-	2,433	500	1,933
Total County Clerk	$ 129,239	$ 137,133	$ 146,300	$ (9,167)
County Treasurer				
Personnel services	$ 90,267	$ 86,939	$ 87,770	$ (831)
Contractual services	8,469	8,424	15,760	(7,336)
Commodities	4,069	2,173	2,500	(327)
Capital outlay	-	-	2,000	(2,000)
Total County Treasurer	$ 102,805	$ 97,536	$ 108,030	$ (10,494)
County Attorney				
Personnel services	$ 100,730	$ 104,751	$ 106,279	$ (1,528)
Contractual services	4,410	4,346	9,150	(4,804)
Commodities	662	559	1,400	(841)
Total County Attorney	$ 105,802	$ 109,656	$ 116,829	$ (7,173)
Register of Deeds				
Personnel services	$ 91,155	$ 95,440	$ 95,200	$ 240
Contractual services	1,154	2,467	3,950	(1,483)
Commodities	5,045	979	2,500	(1,521)
Total Register of Deeds	$ 97,354	$ 98,886	$ 101,650	$ (2,764)
Sheriff				
Personnel services	$ 901,432	$ 992,801	$ 1,030,563	$ (37,762)
Contractual services	98,101	102,292	102,550	(258)
Commodities	125,554	124,428	104,350	20,078
Capital outlay	84,009	102,440	89,763	12,677
Total Sheriff	$ 1,209,096	$ 1,321,961	$ 1,327,226	$ (5,265)
District Court				
Contractual services	$ 58,533	$ 86,012	$ 73,400	$ 12,612
Commodities	6,791	2,482	4,000	(1,518)
Capital outlay	4,141	-	12,163	(12,163)
Total District Court	$ 69,465	$ 88,494	$ 89,563	$ (1,069)
Courthouse				
Personnel services	$ 37,016	$ 38,322	$ 37,500	$ 822
Contractual services	62,898	50,032	56,000	(5,968)
Commodities	2,376	5,345	5,500	(155)
Capital outlay	-	69	-	69
Total Courthouse	$ 102,290	$ 93,768	$ 99,000	$ (5,232)

(continued)

WABAUNSEE COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022 Actual	2022 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Emergency Preparedness				
Personnel services	$ 32,207	$ 32,777	$ 31,900	$ 877
Contractual services	9,198	5,805	17,600	(11,795)
Commodities	1,485	7,941	2,950	4,991
Capital outlay	1,568	10,007	14,000	(3,993)
Total Emergency Preparedness	$ 44,458	$ 56,530	$ 66,450	$ (9,920)
Planning and Zoning				
Personnel services	$ 41,122	$ 56,114	$ 35,119	$ 20,995
Contractual services	12,492	21,196	19,860	1,336
Commodities	2,877	5,075	1,100	3,975
Capital outlay	410	-	500	(500)
Total Planning and Zoning	$ 56,901	$ 82,385	$ 56,579	$ 25,806
Economic Development				
Personnel services	$ -	$ -	$ 28,000	$ (28,000)
Contractual services	-	-	29,300	(29,300)
Commodities	-	-	1,950	(1,950)
Capital outlay	57,005	58,568	750	57,818
Total Economic development	$ 57,005	$ 58,568	$ 60,000	$ (1,432)
Special Services				
Historical	$ 10,000	$ 10,000	$ 10,000	$ -
Solid waste	8,304	3,657	10,000	(6,343)
Soil conservation	38,000	40,000	40,000	-
Coroner's expense	21,367	19,189	20,182	(993)
County Fair	25,000	30,000	30,000	-
Courthouse maintenance	18,647	21,279	160,000	(138,721)
Juvenile detention	4,500	1,350	10,000	(8,650)
Allocable expense	15,835	27,485	35,500	(8,015)
Professional fees	34,736	32,699	39,000	(6,301)
Technology	126,167	134,450	125,500	8,950
Miscellaneous	-	8,492	20,000	(11,508)
To 911	2,625	2,710	3,000	(290)
Extension Council	150,817	151,200	151,200	-
Liability Defense	45,829	36,639	40,000	(3,361)
Hetlinger	15,000	15,000	15,000	-
E Building	9,261	9,261	9,261	-
Sanitation	-	-	29,207	(29,207)
K-9 Funds	-	-	5,237	-
Transfers out	122,139	70,139	65,139	5,000
SPARK/ARPA grant disbursements	440,739	439,065	-	439,065
Total Special Services	$ 1,088,966	$ 1,052,615	$ 818,226	$ 239,626
Total Expenditures	$ 3,129,042	$ 3,261,794	$ 3,060,153	$ 208,310
RECEIPTS OVER (UNDER) EXPENDITURES	$ 615,161	$ 120,187		
UNENCUMBERED CASH - JANUARY 1	936,995	1,555,028		
Cancelled Prior Year Encumbrances	2,872	1,274		
UNENCUMBERED CASH - DECEMBER 31	$ 1,555,028	$ 1,676,489		

WABAUNSEE COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad Valorem property tax	$ 1,898,749	$ 2,047,485	$ 2,057,772	$ (10,287)
Delinquent tax	20,449	22,731	-	22,731
Motor vehicle tax	154,662	188,531	168,331	20,200
Recreational vehicle	3,688	4,564	3,845	719
16/20 vehicle tax	7,437	-	9,103	(9,103)
Commercial vehicle tax	4,932	6,749	7,829	(1,080)
Intergovernmental revenue				
Special Highway Fund and Equalization	298,717	278,478	265,125	13,353
Miscellaneous				
Refunds and reimbursements	29,005	33,238	16,655	16,583
Transfers In	20,000	-	-	-
Total Cash Receipts	$ 2,437,639	$ 2,581,776	$ 2,528,660	$ 53,116
EXPENDITURES				
Maintenance				
Personnel services	$ 515,139	$ 559,444	$ 602,994	$ (43,550)
Contractual services	168,888	117,888	186,590	(68,702)
Commodities	1,402,971	1,582,774	1,293,000	289,774
Construction				
Capital outlay	131,208	199,158	379,000	(179,842)
Transfers out	180,000	100,000	101,000	(1,000)
Total Expenditures	$ 2,398,206	$ 2,559,264	$ 2,562,584	$ (3,320)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 39,433	$ 22,512		
UNENCUMBERED CASH - JANUARY 1	80,426	126,859		
Cancelled Prior Year Encumbrances	7,000	-		
UNENCUMBERED CASH - DECEMBER 31	$ 126,859	$ 149,371		

WABAUNSEE COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 141,105	$ 147,275	$ 147,705	$ (430)
Delinquent	1,550	1,690	-	1,690
Sale of chemicals and labor	119,158	114,620	103,743	10,877
Motor vehicle	11,618	14,188	12,512	1,676
Recreational vehicle	279	343	286	57
16/20 vehicle	560	-	677	(677)
Commercial vehicle	381	503	581	(78)
Miscellaneous	300	-	-	-
Total Cash Receipts	$ 274,951	$ 278,619	$ 265,504	$ 13,115
EXPENDITURES				
Personnel services	$ 81,892	$ 104,543	$ 99,000	$ 5,543
Contractual services	11,685	30,691	17,250	13,441
Commodities	155,739	121,012	158,500	(37,488)
Capital outlay	2,966	-	-	-
Mowing	20,000	35,000	20,000	15,000
Total Expenditures	$ 272,282	$ 291,246	$ 294,750	$ (3,504)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,669	$ (12,627)		
UNENCUMBERED CASH - JANUARY 1	45,944	48,613		
UNENCUMBERED CASH - DECEMBER 31	$ 48,613	$ 35,986		

WABAUNSEE COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Transfer in	$ -	$ 35,000	$ -	$ 35,000
EXPENDITURES				
Capital outlay	$ 2,927	$ 8,420	$ 107,181	$ (98,761)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,927)	$ 26,580		
UNENCUMBERED CASH - JANUARY 1	107,181	104,254		
UNENCUMBERED CASH - DECEMBER 31	$ 104,254	$ 130,834		

WABAUNSEE COUNTY, KANSAS
HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 162,751	$ 163,917	$ 164,642	$ (725)
Delinquent	1,851	1,978	-	1,978
Motor vehicle	13,928	16,482	14,426	2,056
Recreational vehicle	333	398	329	69
16/20 vehicle	663	-	780	(780)
Commercial vehicle	452	581	671	(90)
Grants	52,341	82,480	49,732	32,748
Fees and reimbursements	36,003	7,170	-	7,170
Transfers in	25,000	-	-	-
Total Cash Receipts	$ 293,322	$ 273,006	$ 230,580	$ 42,426
EXPENDITURES				
Personnel services	$ 257,087	$ 228,523	$ 218,218	$ 10,305
Contractual services	9,670	10,659	17,600	(6,941)
Commodities	7,240	3,466	12,500	(9,034)
Capital outlay	-	12,850	6,500	6,350
Environmental sanitation	121	-	-	-
Total Expenditures	$ 274,118	$ 255,498	$ 254,818	$ 680
RECEIPTS OVER (UNDER) EXPENDITURES	$ 19,204	$ 17,508		
UNENCUMBERED CASH - JANUARY 1	31,511	50,905		
Cancelled Prior Year Encumbrances	190	-		
UNENCUMBERED CASH - DECEMBER 31	$ 50,905	$ 68,413		

WABAUNSEE COUNTY, KANSAS
REGIONAL LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 93,044	$ 97,701	$ 98,143	$ (442)
Delinquent	1,077	1,148	-	1,148
Motor vehicle	8,074	9,425	8,250	1,175
Recreational vehicle	193	228	188	40
16/20 vehicle	395	-	446	(446)
Commercial vehicle	259	332	224	108
Total Cash Receipts	$ 103,042	$ 108,834	$ 107,251	$ 1,583
EXPENDITURES				
Appropriation for the year	$ 103,608	$ 108,610	$ 108,610	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (566)	$ 224		
UNENCUMBERED CASH - JANUARY 1	1,941	1,375		
UNENCUMBERED CASH - DECEMBER 31	$ 1,375	$ 1,599		

WABAUNSEE COUNTY, KANSAS
REGIONAL LIBRARY EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 11,007	$ 11,488	$ 11,510	$ (22)
Delinquent	125	134	-	134
Motor vehicle	928	1,106	973	133
Recreational vehicle	21	27	22	5
16/20 vehicle	47	-	53	(53)
Commercial vehicle	30	39	26	13
Total Cash Receipts	$ 12,158	$ 12,794	$ 12,584	$ 210
EXPENDITURES				
Appropriation	$ 12,205	$ 12,730	$ 12,730	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (47)	$ 64		
UNENCUMBERED CASH - JANUARY 1	233	186		
UNENCUMBERED CASH - DECEMBER 31	$ 186	$ 250		

WABAUNSEE COUNTY, KANSAS
PUBLIC TRANSPORTATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 23,575	$ 7,589	$ 7,535	$ 54
Delinquent	365	324	-	324
Motor vehicle	2,444	2,606	2,070	536
Recreational vehicle	59	62	47	15
Commercial vehicle	86	85	208	(123)
Miscellaneous	-	216	-	216
User fees	73,579	67,955	50,000	17,955
Total Cash Receipts	$ 100,108	$ 78,837	$ 59,860	$ 18,977
EXPENDITURES				
Personnel services	$ 54,967	$ 64,086	$ 67,000	$ (2,914)
Contractual	5,970	5,963	11,000	(5,037)
Commodities	14,777	26,086	21,000	5,086
Capital outlay	-	1,055	3,000	(1,945)
Transfer out	-	3,000	-	3,000
Total Expenditures	$ 75,714	$ 100,190	$ 102,000	$ (1,810)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 24,394	$ (21,353)		
UNENCUMBERED CASH - JANUARY 1	66,485	91,481		
Cancelled Prior Year Encumbrances	602	-		
UNENCUMBERED CASH - DECEMBER 31	$ 91,481	$ 70,128		

WABAUNSEE COUNTY, KANSAS
PUBLIC TRANSPORTATION CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Interest income	$ 61	$ 389	$ 10	$ 379
Transfer in	-	3,000	-	3,000
Total Cash Receipts	$ 61	$ 3,389	$ 10	$ 3,379
EXPENDITURES				
Capital outlay	$ -	$ -	$ 42,740	$ (42,740)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 61	$ 3,389		
UNENCUMBERED CASH - JANUARY 1	42,720	42,781		
UNENCUMBERED CASH - DECEMBER 31	$ 42,781	$ 46,170		

WABAUNSEE COUNTY, KANSAS
ECONOMIC DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Taxes		
Ad Valorem	$ 51	$ -
Delinquent	204	-
Motor vehicle	966	-
Recreational vehicle	19	-
16/20 vehicle	205	-
Commercial vehicle	7	-
Grant receipts	-	17,981
Intergovernmental	132,019	-
Total Cash Receipts	$ 133,471	$ 17,981
EXPENDITURES		
Grant expenditures	$ 132,203	$ 17,981
Transfers Out	1,914	-
Total Expenditures	$ 134,117	$ 17,981
RECEIPTS OVER (UNDER) EXPENDITURES	$ (646)	$ -
UNENCUMBERED CASH - JANUARY 1	646	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ -

WABAUNSEE COUNTY, KANSAS
PROGRAM FOR ELDERLY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 94,070	$ 98,184	$ 98,630	$ (446)
Delinquent	1,033	1,127	-	1,127
Motor vehicle	7,745	9,459	8,341	1,118
Recreational vehicle	186	228	191	37
16/20 vehicle	374	-	451	(451)
Commercial vehicle	254	335	228	107
Total Cash Receipts	$ 103,662	$ 109,333	$ 107,841	$ 1,492
EXPENDITURES				
Contractual	$ 7,541	$ 6,221	$ 98,989	$ (92,768)
Appropriations	95,837	95,520	8,852	86,668
Total Expenditures	$ 103,378	$ 101,741	$ 107,841	$ (6,100)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 284	$ 7,592		
UNENCUMBERED CASH - JANUARY 1	-	284		
UNENCUMBERED CASH - DECEMBER 31	$ 284	$ 7,876		

WABAUNSEE COUNTY, KANSAS
APPRAISER'S COST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 114,579	$ 121,633	$ 122,224	$ (591)
Delinquent	1,324	1,422	-	1,422
Motor vehicle	10,037	11,477	10,158	1,319
Recreational vehicle	279	278	232	46
16/20 vehicle	472	-	549	(549)
Commercial vehicle	310	408	473	(65)
Fees, fines and forfeitures	4,375	-	-	-
Other reimbursements	1,251	4,731	2,801	1,930
Total Cash Receipts	$ 132,627	$ 139,949	$ 136,437	$ 3,512
EXPENDITURES				
Personnel services	$ 103,898	$ 108,835	$ 109,780	$ (945)
Contractual	18,690	20,088	29,050	(8,962)
Commodities	2,586	4,074	5,000	(926)
Capital outlay	26	1,188	3,000	(1,812)
Total Expenditures	$ 125,200	$ 134,185	$ 146,830	$ (12,645)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,427	$ 5,764		
UNENCUMBERED CASH - JANUARY 1	21,047	28,613		
Cancelled Prior Year Encumbrances	139	-		
UNENCUMBERED CASH - DECEMBER 31	$ 28,613	$ 34,377		

WABAUNSEE COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 113,127	$ 108,762	$ 109,228	$ (466)
Delinquent	914	1,191	-	1,191
Motor vehicle	5,924	10,332	10,035	297
Recreational vehicle	143	253	229	24
16/20 vehicle	501	-	543	(543)
Commercial vehicle	204	396	467	(71)
Miscellaneous	52	65	-	65
Total Cash Receipts	$ 120,865	$ 120,999	$ 120,502	$ 497
EXPENDITURES				
Personnel services	$ 23,674	$ 31,921	$ 40,300	$ (8,379)
Contractual	30,523	34,009	37,200	(3,191)
Commodities	2,222	6,935	4,000	2,935
Capital outlay	28,747	2,433	40,000	(37,567)
Total Expenditures	$ 85,166	$ 75,298	$ 121,500	$ (46,202)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 35,699	$ 45,701		
UNENCUMBERED CASH - JANUARY 1	998	37,007		
Cancelled Prior Year Encumbrances	310	-		
UNENCUMBERED CASH - DECEMBER 31	$ 37,007	$ 82,708		

WABAUNSEE COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 847,832	$ 913,627	$ 917,660	$ (4,033)
Delinquent	10,289	10,696	-	10,696
Motor vehicle	76,272	87,533	75,137	12,396
Recreational vehicle	1,830	2,107	1,716	391
16/20 vehicle	3,963	-	4,063	(4,063)
Commercial vehicle	2,504	3,036	3,495	(459)
Miscellaneous	-	958	(1,492)	2,450
Total Cash Receipts	$ 942,690	$ 1,017,957	$ 1,000,579	$ 17,378
EXPENDITURES				
KPERS	$ 236,176	261,206	$ 290,000	$ (28,794)
Health insurance	562,960	678,140	670,000	8,140
Workmans comp	-	4,440	50,000	(45,560)
Unemployment	2,193	2,439	10,000	(7,561)
FICA & Medicare	190,074	205,089	230,000	(24,911)
Life insurance	-	-	10,000	(10,000)
Other	17,212	23,792	-	23,792
Total Expenditures	$ 1,008,615	$ 1,175,106	$ 1,260,000	$ (84,894)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (65,925)	$ (157,149)		
UNENCUMBERED CASH - JANUARY 1	475,437	409,512		
UNENCUMBERED CASH - DECEMBER 31	$ 409,512	$ 252,363		

WABAUNSEE COUNTY, KANSAS
PARK AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Liquor	$ 3,382	$ 3,110	$ 3,500	$ (390)
EXPENDITURES				
Payments to cities and lakes				
Recreational programs	$ 4,200	$ 3,160	$ 5,681	$ (2,521)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (818)	$ (50)		
UNENCUMBERED CASH - JANUARY 1	1,681	863		
UNENCUMBERED CASH - DECEMBER 31	$ 863	$ 813		

WABAUNSEE COUNTY, KANSAS
MENTAL HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 45,897	$ 45,764	$ 45,917	$ (153)
Delinquent	483	533	-	533
Motor vehicle	3,758	4,613	4,072	541
Recreational vehicle tax	90	112	93	19
16/20 vehicle tax	147	-	220	(220)
Commercial vehicle tax	124	163	114	49
Liquor tax	6,224	5,080	8,500	(3,420)
Total Cash Receipts	$ 56,723	$ 56,265	$ 58,916	$ (2,651)
EXPENDITURES				
Appropriation	$ 55,261	$ 58,323	$ 60,500	$ (2,177)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,462	$ (2,058)		
UNENCUMBERED CASH - JANUARY 1	1,858	3,320		
UNENCUMBERED CASH - DECEMBER 31	$ 3,320	$ 1,262		

WABAUNSEE COUNTY, KANSAS
CAPITAL IMPROVEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 47,035	$ 49,091	$ 49,315	$ (224)
Delinquent	527	563	-	563
Motor vehicle	3,895	4,729	4,171	558
16/20 vehicle	257	114	226	(112)
Commercial vehicle	126	168	209	(41)
Total Cash Receipts	$ 51,840	$ 54,665	$ 53,921	$ 744
EXPENDITURES				
Contractual services	$ 840	$ -	$ 10,000	$ (10,000)
Commodities	-	-	10,000	(10,000)
Capital outlay	-	178,196	370,963	(192,767)
Total Expenditures	$ 840	$ 178,196	$ 390,963	$ (212,767)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 51,000	$ (123,531)		
UNENCUMBERED CASH - JANUARY 1	345,079	396,079		
UNENCUMBERED CASH - DECEMBER 31	$ 396,079	$ 272,548		

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, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 616,979	$ 345,322	$ 450,000	$ (104,678)
Reimbursements	-	311,752	-	311,752
Interest income	596	7,309	100	7,209
Total Cash Receipts	$ 617,575	$ 664,383	$ 450,100	$ 214,283
EXPENDITURES				
Contractual services	$ -	$ 72,708	$ -	$ 72,708
Capital outlay	707,532	663,576	1,152,145	(488,569)
Total Expenditures	$ 707,532	$ 736,284	$ 1,152,145	$ (415,861)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (89,957)	$ (71,901)		
UNENCUMBERED CASH - JANUARY 1	701,945	611,988		
UNENCUMBERED CASH - DECEMBER 31	$ 611,988	$ 540,087		

WABAUNSEE COUNTY, KANSAS
911 COORDINATING COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 60,552	$ 56,144	$ 62,000	$ (5,856)
Miscellaneous	-	3,975	-	3,975
Interest income	45	678	-	678
Total Cash Receipts	$ 60,597	$ 60,797	$ 62,000	$ (1,203)
EXPENDITURES				
Contractual	$ 49,233	$ 10,117	$ 87,000	$ (76,883)
Commodities	-	-	3,000	(3,000)
Capital outlay	-	-	20,000	(20,000)
Total Expenditures	$ 49,233	$ 10,117	$ 110,000	$ (99,883)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 11,364	$ 50,680		
UNENCUMBERED CASH - JANUARY 1	27,870	39,234		
UNENCUMBERED CASH - DECEMBER 31	$ 39,234	$ 89,914		

WABAUNSEE COUNTY, KANSAS
LAW ENFORCEMENT TRUST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Miscellaneous	$ -	$ -
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	27	27
UNENCUMBERED CASH - DECEMBER 31	$ 27	$ 27

WABAUNSEE COUNTY, KANSAS
SHERIFF'S FEDERAL FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Interest income	$ -	$ 2
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 2
UNENCUMBERED CASH - JANUARY 1	279	279
UNENCUMBERED CASH - DECEMBER 31	$ 279	$ 281

WABAUNSEE COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Technology fees	$ 14,668	$ 10,278
Interest income	19	162
Total Cash Receipts	$ 14,687	$ 10,440
EXPENDITURES		
Contractual	$ 8,270	$ 24,006
Commodities	8,342	-
Total Expenditures	$ 16,612	$ 24,006
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,925)	$ (13,566)
UNENCUMBERED CASH - JANUARY 1	30,100	28,175
UNENCUMBERED CASH - DECEMBER 31	$ 28,175	$ 14,609

WABAUNSEE COUNTY, KANSAS
ROAD MACHINERY AND EQUIPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Sale of property	$ 37,221	$ 22,270
Transfers In	30,000	-
Total Receipts	$ 67,221	$ 22,270
EXPENDITURES		
Purchase of machinery	$ 211,511	$ 6,578
RECEIPTS OVER (UNDER) EXPENDITURES	$ (144,290)	$ 15,692
UNENCUMBERED CASH - JANUARY 1	204,796	60,506
UNENCUMBERED CASH - DECEMBER 31	$ 60,506	$ 76,198

WABAUNSEE COUNTY, KANSAS
SHERIFF'S COUNTY FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Interest income	$ 19	$ 1,514
Miscellaneous	25,523	200,806
Total Cash Receipts	$ 25,542	$ 202,320
EXPENDITURES		
Contractual	$ 5,501	$ 22,072
Commodities	4,646	54,169
Capital outlay	9,401	45,330
Total Expenditures	$ 19,548	$ 121,571
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,994	$ 80,749
UNENCUMBERED CASH - JANUARY 1	19,834	26,328
Cancelled Prior Year Encumbrances	500.00	-
UNENCUMBERED CASH - DECEMBER 31	$ 26,328	$ 107,077

WABAUNSEE COUNTY, KANSAS
COUNTY HEALTH DONATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
State grants	$ -	$ -
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	2,725	2,725
UNENCUMBERED CASH - DECEMBER 31	$ 2,725	$ 2,725

WABAUNSEE COUNTY, KANSAS
HIGHWAY IMPROVEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Miscellaneous	$ -	$ 28,815
Transfers in	150,000	100,000
Total Cash Receipts	$ 150,000	$ 128,815
EXPENDITURES		
Commodities	$ 150,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 128,815
UNENCUMBERED CASH - JANUARY 1	239,000	239,000
UNENCUMBERED CASH - DECEMBER 31	$ 239,000	$ 367,815

WABAUNSEE COUNTY, KANSAS
CLERK TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Collections	$ 3,667	$ 2,570
Interest income	5	82.00
Total Cash Receipts	$ 3,672	$ 2,652
EXPENDITURES		
Contractual services	$ 685	$ -
Commodities	8,584	-
Total Expenditures	$ 9,269	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (5,597)	$ 2,652
UNENCUMBERED CASH - JANUARY 1	12,587	6,990
UNENCUMBERED CASH - DECEMBER 31	$ 6,990	$ 9,642

WABAUNSEE COUNTY, KANSAS
TREASURER TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Collections	$ 3,667	$ 2,570
Interest income	5	88.00
Total Cash Receipts	$ 3,672	$ 2,658
EXPENDITURES		
Commodities	$ 8,582	$ -
Contractual services	685	555
Total Expenditures	$ 9,267	$ 555
RECEIPTS OVER (UNDER) EXPENDITURES	$ (5,595)	$ 2,103
UNENCUMBERED CASH - JANUARY 1	13,365	7,770
UNENCUMBERED CASH - DECEMBER 31	$ 7,770	$ 9,873

WABAUNSEE COUNTY, KANSAS
CONCEAL CARRY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Collections	$ 488	$ 552
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 488	$ 552
UNENCUMBERED CASH - JANUARY 1	1,480	2,280
Cancelled Prior Year Encumbrances	312	-
UNENCUMBERED CASH - DECEMBER 31	$ 2,280	$ 2,832

WABAUNSEE COUNTY, KANSAS
REGISTERED OFFENDER
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Collections	$ 2,220	$ 2,460
EXPENDITURES		
Contractual services	$ 1,471	$ 2,084
RECEIPTS OVER (UNDER) EXPENDITURES	$ 749	$ 376
UNENCUMBERED CASH - JANUARY 1	3,577	4,326
UNENCUMBERED CASH - DECEMBER 31	$ 4,326	$ 4,702

WABAUNSEE COUNTY, KANSAS
COUNTY ATTORNEY FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Collections	$ 9,960	$ 78,446
EXPENDITURES		
Contractual services	$ 16,635	$ 5,550
Commodities	28	10,222
Total Expenditures	$ 16,663	$ 15,772
RECEIPTS OVER (UNDER) EXPENDITURES	$ (6,703)	$ 62,674
UNENCUMBERED CASH - JANUARY 1	30,945	24,242
UNENCUMBERED CASH - DECEMBER 31	$ 24,242	$ 86,916

WABAUNSEE COUNTY, KANSAS
EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Transfers in	$ 60,000	$ 55,000
EXPENDITURES		
Capital Outlay	$ 8,287	$ 96,751
RECEIPTS OVER (UNDER) EXPENDITURES	$ 51,713	$ (41,751)
UNENCUMBERED CASH - JANUARY 1	300,000	351,713
UNENCUMBERED CASH - DECEMBER 31	$ 351,713	$ 309,962

WABAUNSEE COUNTY, KANSAS
VIN INSPECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Fees	$ 7,100	$ 6,780
Miscellaneous	1,000	200
Total Cash Receipts	$ 8,100	$ 6,980
EXPENDITURES		
Contractual services	$ 7,531	$ 5,890
Commodities	1,069	1,109
Total Expenditures	$ 8,600	$ 6,999
RECEIPTS OVER (UNDER) EXPENDITURES	$ (500)	$ (19)
UNENCUMBERED CASH - JANUARY 1	3,385	2,885
UNENCUMBERED CASH - DECEMBER 31	$ 2,885	$ 2,866

WABAUNSEE COUNTY, KANSAS
ROAD & BRIDGE IMPACT FEE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Miscellaneous	$ -	$ 18,300
EXPENDITURES		
Contractual services	$ -	$ 2,072
Commodities	-	50
Total Expenditures	$ -	$ 2,122
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 16,178
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 16,178

WABAUNSEE COUNTY, KANSAS
OPIOID SETTLEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Miscellaneous	$ -	1,292
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 1,292
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 1,292

WABAUNSEE COUNTY, KANSAS
COPS GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Grant receipts	$ 87,074	$ 78,526	$ 45,765	$ 32,761
Miscellaneous	26,250	32,500	35,454	(2,954)
Transfers in	15,139	15,139	15,139	-
Total Cash Receipts	$ 128,463	$ 126,165	$ 96,358	$ 29,807
EXPENDITURES				
Personnel services	$ 64,663	$ 69,622	$ 111,556	$ (41,934)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 63,800	$ 56,543		
UNENCUMBERED CASH - JANUARY 1	17,293	81,093		
UNENCUMBERED CASH - DECEMBER 31	$ 81,093	$ 137,636		

WABAUNSEE COUNTY, KANSAS
BOND AND INTEREST #3
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 209,694	$ 384,213	$ 386,778	$ (2,565)
Delinquent	2,257	2,594	-	2,594
Motor vehicle	18,536	21,584	18,598	2,986
Recreational vehicle	445	520	425	95
16/20 vehicle	403	-	1,006	(1,006)
Commercial vehicle	611	752	865	(113)
Miscellaneous	11,703	1,634	-	1,634
Transfers in	22,000	-	-	-
Total Cash Receipts	$ 265,649	$ 411,297	$ 3,000	$ 3,625
EXPENDITURES				
Principal	$ 245,000	$ 255,000	$ 255,000	$ -
Interest	91,301	88,750	88,750	-
Contractual	1,100	-	15	(15)
Cash Basis Reserve	-	-	75,000	(75,000)
Total Expenditures	$ 337,401	$ 343,750	$ 418,765	$ (75,015)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (71,752)	$ 67,547		
UNENCUMBERED CASH - JANUARY 1	92,652	20,900		
UNENCUMBERED CASH - DECEMBER 31	$ 20,900	$ 88,447		

WABAUNSEE COUNTY, KANSAS
WATER INCURSION BOND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Bond proceeds	$ -	$ -
EXPENDITURES		
Contractual services	$ 615,656	$ 3,148
Capital outlay	11,440	-
Total Expenditures	$ 627,096	$ 3,148
RECEIPTS OVER (UNDER) EXPENDITURES	$ (627,096)	$ (3,148)
UNENCUMBERED CASH - JANUARY 1	708,167	81,071
UNENCUMBERED CASH - DECEMBER 31	$ 81,071	$ 77,923

WABAUNSEE COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current tax	$ 8,922,856	$ 14,264,225	$ 13,967,444	$ 9,219,637
Redemptions	75,061	17,526	-	92,587
Delinquent personal property tax	456	281	-	737
County and township road fund	8,183	(79)	-	8,104
Sales and compensating tax	34,612	468,027	484,194	18,445
Motor vehicle tax	354,136	1,156,103	1,248,234	262,005
Recreational vehicle tax	7,401	(2,432)	605	4,364
Mineral tax	369	344	-	713
Motor vehicle registration	591	667,993	668,478	106
Sales tax fee	28	433	434	27
Prosecutor's training	6,319	3,077	1,719	7,677
Heritage trust fund	3,654	5,139	7,934	859
Suspense	53	-	53	-
Returned check	(137)	-	-	(137)
Commercial vehicle	2,216	(1,042)	-	1,174
Excess receipts	-	16,750	16,750	-
Drivers licenses	113	27,150	27,034	229
Worthless check fees	335	10	-	345
Neighborhood revitalization	-	11,434	11,434	-
Zoning contingency bond	47,900	-	5,000	42,900
Total Distributable Funds	$ 9,464,146	$ 16,634,939	$ 16,439,313	$ 9,659,772
State Funds				
Educational building	$ -	$ 109,438	$ 109,438	$ -
Institutional building	-	54,718	54,718	-
Total State Funds	$ -	$ 164,156	$ 164,156	$ -
Subdivision Funds				
Cities	$ -	$ 740,830	$ 740,830	$ -
Townships	-	1,370,113	1,370,113	-
School districts	-	5,387,542	5,387,542	-
Cemeteries	285	44,282	44,501	66
Watersheds and drainage	14	117,314	117,328	-
Fire districts	780	586,758	587,500	38
Sewer districts	48,636	5,760	3,465	50,931
Ambulance districts	84,978	564,906	535,080	114,804
Lake Wabaunsee improvement	-	130,026	130,026	-
Community improvement district	23,601	63,309	55,525	31,385
Flint View improvement	738	-	-	738
Total Subdivision Funds	$ 159,032	$ 9,010,840	$ 8,971,910	$ 197,962
Office Cash				
Clerk of the District Court	$ 52,181	$ 684,631	$ 627,324	$ 109,488
County Clerk	245	4,107	4,201	151
Law Library	16,681	12,287	6,312	22,656
Sheriff	22,174	42,891	34,913	30,152
Treasurer - Special Auto	1,626	68,902	68,965	1,563
Total Office Cash	$ 92,907	$ 812,818	$ 741,715	$ 164,010
Total Agency Funds	$ 9,716,085	$ 26,622,753	$ 26,317,094	$ 10,021,744