

**WABAUNSEE COUNTY, KANSAS**

**FINANCIAL STATEMENT**

**WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION**

**AND**

**INDEPENDENT AUDITOR'S REPORT**

December 31, 2018

**WABAUNSEE COUNTY, KANSAS**  
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May 22, 2019

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, 2018, 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 the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the 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 entity'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.

May 22, 2019  
Wabaunsee County, Kansas  
(Continued)

**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, 2018, 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, 2018, 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, 2017 (not presented herein), and have issued our report thereon dated January 24, 2019, which contained an unmodified opinion on the basic financial statement. The 2017 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 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2017 (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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 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, 2017, on the basis of accounting described in Note 1.

*Vannoy & 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, 2018

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	\$ 1,012,779	\$ -	\$ 2,096,083	\$ 2,388,677	\$ 720,185	\$ 133,716	\$ 853,901
Special Purpose Funds					-		
Road and Bridge	158,909	-	2,338,515	2,314,181	183,243	267,338	450,581
Noxious Weed	67,367	-	237,215	236,097	68,485	22,406	90,891
Noxious Weed Capital Outlay	128,469	-	-	-	128,469	-	128,469
Health	8,030	-	249,246	247,934	9,342	3,831	13,173
Extension Council	1,984	-	141,111	142,000	1,095	-	1,095
Regional Library	1,445	-	103,808	104,479	774	-	774
Regional Library Employee Benefits	161	-	11,834	11,855	140	-	140
Public Transportation	3,249	-	130,245	125,677	7,817	1,794	9,611
Public Trans. Capital Outlay	65,172	-	294	23,613	41,853	30	41,883
Economic Development	24,587	-	53,148	52,869	24,866	4,790	29,656
Program for Elderly	1,014	-	90,916	91,370	560	-	560
Appraiser's Cost	17,566	5,921	152,325	135,827	39,985	14,521	54,506
Election	11,032	-	52,847	58,864	5,015	2,438	7,453
Employee Benefits	455,724	-	883,837	952,039	387,522	1,705	389,227
Liability Defense	9,147	-	28,212	29,446	7,913	147	8,060
Park and Recreation	2,053	-	3,331	3,200	2,184	-	2,184
Mental Retardation	134	-	14,921	15,000	55	-	55
Mental Health	6,997	-	52,059	51,200	7,856	-	7,856
Capital Improvement	177,796	-	45,988	48,215	175,569	-	175,569
Road & Bridge Special Sales Tax	1,644,095	-	334,916	468,102	1,510,909	-	1,510,909
911 Coordinating Council	98,717	-	50,292	142,673	6,336	58,032	64,368
Law Enforcement Trust	27	-	-	-	27	-	27
Sheriff's Federal Forfeiture	522	-	1,802	2,050	274	-	274
Register of Deeds Technology	31,931	-	10,532	25,013	17,450	-	17,450
Road Machinery & Equipment	234,527	-	14,888	-	249,415	-	249,415
Sheriff's County Forfeiture	67,926	-	16,111	65,017	19,020	1,343	20,363
County Health Donations	1,725	-	500	-	2,225	-	2,225
Highway Improvement	343,691	-	150,000	327,875	165,816	5,581	171,397
Clerk Technology	8,000	-	2,633	-	10,633	-	10,633

(continued)

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

# *Financial Statement*

**WABAUNSEE COUNTY, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)**  
**Regulatory Basis**  
For the Year Ended December 31, 2018

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	8,000	-	2,623	3,052	7,571	-	7,571
Conceal Carry	571	-	877	781	667	-	667
Registered Offender	2,520	-	1,500	3,309	711	-	711
County Attorney Forfeiture	25,157	-	17,364	14,251	28,270	1,090	29,360
Equipment Reserve	-	-	200,000	-	200,000	-	200,000
Bond and Interest Funds:							
Bridge Bond Willard	73,985	-	16	74,001	-	-	-
Bond and Interest #3	79,768	-	420,699	308,749	191,718	-	191,718
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<u>\$ 4,774,777</u>	<u>\$ 5,921</u>	<u>\$ 7,910,688</u>	<u>\$ 8,467,416</u>	<u>\$ 4,223,970</u>	<u>\$ 518,762</u>	<u>\$ 4,742,732</u>
<b>Composition of Cash:</b>							
Checking Accounts							\$ 12,635,873
Certificates of Deposit							900,000
Cash on hand							500
<b>Total Cash</b>							<u>\$ 13,536,373</u>
Agency Funds per Page 54							<u>(8,793,641)</u>
<b>Total Reporting Entity (Excluding Agency Funds)</b>							<u>\$ 4,742,732</u>

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

# *Financial Statement*

**WABAUNSEE COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**  
December 31, 2018

**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) and its related municipal entity. The related municipal entity is included in the County's reporting entity because of the significance of its operational or financial relationship with the County.

**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, 2018

**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  
Sherriff's County Forfeiture  
County Health Department  
Highway Improvement  
Treasurer Technology

Road Machinery and Equipment  
Register of Deeds Technology  
Law Enforcement Trust  
Registered Offender  
Clerk Technology

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.

**WABAUNSEE COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2018

**Note 1: Summary of Significant Accounting Policies (Continued)**

**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.

**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, 2018, the County's carrying amount of deposits was \$13,535,873 and the bank balance was \$13,583,661. 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 \$12,333,661 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

**WABAUNSEE COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**  
December 31, 2018

**Note 3: Stewardship, Compliance and Accountability**

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney.

**Budget Law Compliance**

K.S.A. 79-2935 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the adopted budget of expenditures of such fund. For the year ended December 31, 2018, the following funds were in violation of this statute: Mental Health and Bond and Interest #3.

**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](http://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.

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 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$190,066 for the year ended December 31, 2018.

*Net Pension Liability.* At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERs was \$1,699,643. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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](http://www.kpers.org) or can be obtained as described above.

**WABAUNSEE COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
 December 31, 2018

**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	Amount
General	Equipment Reserve	\$ 200,000
Road and Bridge	Bond and Interest #3	119,215
Road and Bridge	Highway Improvement	150,000
Bridge Bond Willard	Bond and Interest #3	12,096
<b>Total</b>		<b>\$ 481,311</b>

**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.

**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.

**WABAUNSEE COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2018

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

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, 2018.

**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 22, 2019, the date the financial statement was available to be issued.

**WABAUNSEE COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2018

**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
<b>General Obligation Bonds</b>										
Series 2015A	1.5 - 3.0%	4/23/15	\$ 2,750,000	2035	\$ 2,350,000	\$ -	\$ 115,000	\$ (115,000)	\$ 2,235,000	\$ 54,945
Series 2017A	1.5 - 3.0%	11/15/17	930,000	2032	930,000	-	40,000	(40,000)	890,000	20,233
<b>Total Contractual Indebtedness</b>					<b>\$ 3,280,000</b>	<b>\$ -</b>	<b>\$ 155,000</b>	<b>\$ (155,000)</b>	<b>\$ 3,125,000</b>	<b>\$ 75,178</b>

**WABAUNSEE COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2018

**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:

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024-2028</u>	<u>2029-2033</u>	<u>2034-2038</u>	<u>Total</u>
<b>PRINCIPAL</b>									
Series 2015A	\$ 115,000	\$ 105,000	\$ 110,000	\$ 110,000	\$ 115,000	\$ 630,000	\$ 725,000	\$ 325,000	\$ 2,235,000
Series 2017A	55,000	55,000	60,000	60,000	60,000	315,000	285,000	-	890,000
	<u>\$ 170,000</u>	<u>\$ 160,000</u>	<u>\$ 170,000</u>	<u>\$ 170,000</u>	<u>\$ 175,000</u>	<u>\$ 945,000</u>	<u>\$ 1,010,000</u>	<u>\$ 325,000</u>	<u>\$ 3,125,000</u>
<b>INTEREST</b>									
Series 2015A	\$ 53,220	\$ 51,495	\$ 49,920	\$ 48,270	\$ 46,510	\$ 197,238	\$ 113,375	\$ 14,700	\$ 574,728
Series 2017A	22,250	21,150	20,050	18,850	17,650	67,912	21,600	-	189,462
	<u>\$ 75,470</u>	<u>\$ 72,645</u>	<u>\$ 69,970</u>	<u>\$ 67,120</u>	<u>\$ 64,160</u>	<u>\$ 265,150</u>	<u>\$ 134,975</u>	<u>\$ 14,700</u>	<u>\$ 764,190</u>
<b>TOTAL PRINCIPAL AND INTEREST</b>	<u>\$ 245,470</u>	<u>\$ 232,645</u>	<u>\$ 239,970</u>	<u>\$ 237,120</u>	<u>\$ 239,160</u>	<u>\$ 1,210,150</u>	<u>\$ 1,144,975</u>	<u>\$ 339,700</u>	<u>\$ 3,889,190</u>

***REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION***



**WABAUNSEE COUNTY, KANSAS**  
**SUMMARY STATEMENT OF EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2018

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General	\$ 2,577,021	\$ -	\$ 2,577,021	\$ 2,388,677	\$ (188,344)
Special Purpose Funds					
Road and Bridge	2,354,915	-	2,354,915	2,314,181	(40,734)
Noxious Weed	275,100	-	275,100	236,097	(39,003)
Noxious Weed Capital Outlay	105,831	-	105,831	-	(105,831)
Health	262,909	-	262,909	247,934	(14,975)
Extension Council	142,000	-	142,000	142,000	-
Regional Library	104,480	-	104,480	104,479	(1)
Regional Library Employee Benefits	11,855	-	11,855	11,855	-
Public Transportation	133,600	-	133,600	125,677	(7,923)
Public Transportation Capital Outlay	65,447	-	65,447	23,613	(41,834)
Economic Development	64,250	-	64,250	52,869	(11,381)
Program for Elderly	91,371	-	91,371	91,370	(1)
Appraiser's Cost	148,640	-	148,640	135,827	(12,813)
Election	61,500	-	61,500	58,864	(2,636)
Employee Benefits	1,223,500	-	1,223,500	952,039	(271,461)
Liability Defense	37,000	-	37,000	29,446	(7,554)
Park and Recreation	6,940	-	6,940	3,200	(3,740)
Mental Retardation	15,000	-	15,000	15,000	-
Mental Health	49,400	-	49,400	51,200	1,800
Capital Improvement	256,944	-	256,944	48,215	(208,729)
Road and Bridge Special Sales Tax	2,161,751	-	2,161,751	468,102	(1,693,649)
911 Coordinating Council	156,651	-	156,651	142,673	(13,978)
Bond and Interest Funds:					
Bond and Interest #3	304,960	-	304,960	308,749	3,789

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, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad Valorem	\$ 1,362,736	\$ 1,214,972	\$ 1,225,346	\$ (10,374)
Delinquent	19,077	21,656	-	21,656
Interest on delinquent tax	31,883	41,662	35,000	6,662
Countywide sales tax	390,485	405,989	390,000	15,989
Motor vehicle tax	117,042	109,488	125,091	(15,603)
Recreational vehicle tax	2,218	2,186	2,389	(203)
16/20 Vehicle tax	8,607	7,081	7,613	(532)
Commercial vehicle tax	3,983	4,217	1,306	2,911
Liquor tax	3,313	3,331	1,200	2,131
Mineral tax	814	1,235	2,500	(1,265)
Mortgage registrations	38,262	18,282	45,000	(26,718)
Officer's fees	73,468	106,417	60,000	46,417
Building permits and zoning appeals	9,317	11,748	5,100	6,648
Sheriffs fees	24,997	71,526	15,000	56,526
Antique tags	3,095	3,555	2,500	1,055
Diversion fees	21,012	24,082	20,000	4,082
Special Auto	-	-	5,000	-
Interest on idle funds	32,441	40,956	35,264	5,692
Reimbursements	19,486	4,755	-	4,755
Other receipts	116,385	2,945	5,000	(2,055)
Transfers in	-	0	-	-
<b>Total Cash Receipts</b>	<b>\$ 2,278,621</b>	<b>\$ 2,096,083</b>	<b>\$ 1,983,309</b>	<b>\$ 117,774</b>

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

For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

EXPENDITURES	2017	2018		Variance Over (Under)
		Actual	Budget	
County Commissioners				
Personnel services	\$ 47,486	\$ 47,486	\$ 49,440	\$ (1,954)
Contractual services	16,115	18,355	16,200	2,155
Commodities	1,480	2,152	2,400	(248)
<b>Total County Commissioners</b>	<b>\$ 65,081</b>	<b>\$ 67,993</b>	<b>\$ 68,040</b>	<b>\$ (47)</b>
County Clerk				
Personnel services	\$ 119,247	\$ 125,082	\$ 124,000	\$ 1,082
Capital outlay	-	-	1,000	(1,000)
Commodities	2,457	3,166	2,500	666
Contractual services	2,175	2,427	3,300	(873)
<b>Total County Clerk</b>	<b>\$ 123,879</b>	<b>\$ 130,675</b>	<b>\$ 130,800</b>	<b>\$ (125)</b>
County Treasurer				
Personnel services	\$ 79,943	\$ 86,244	\$ 84,000	\$ 2,244
Commodities	5,336	7,352	3,500	3,852
Capital outlay	-	920	2,500	(1,580)
Contractual services	13,223	7,484	17,260	(9,776)
<b>Total County Treasurer</b>	<b>\$ 98,502</b>	<b>\$ 102,000</b>	<b>\$ 107,260</b>	<b>\$ (5,260)</b>
County Attorney				
Personnel services	\$ 93,089	\$ 89,182	\$ 95,390	\$ (6,208)
Contractual services	9,308	9,089	12,100	(3,011)
Commodities	861	1,527	1,400	127
<b>Total County Attorney</b>	<b>\$ 103,258</b>	<b>\$ 99,798</b>	<b>\$ 108,890</b>	<b>\$ (9,092)</b>
Register of Deeds				
Personnel services	\$ 82,791	\$ 83,157	\$ 82,455	\$ 702
Contractual services	3,080	2,710	4,300	(1,590)
Commodities	1,646	4,639	3,000	1,639
Capital outlay	-	5,747	7,000	(1,253)
<b>Total Register of Deeds</b>	<b>\$ 87,517</b>	<b>\$ 96,253</b>	<b>\$ 96,755</b>	<b>\$ (502)</b>
Sheriff				
Personnel services	\$ 801,210	\$ 836,561	\$ 839,482	\$ (2,921)
Contractual services	86,966	109,440	109,775	(335)
Commodities	107,955	121,387	181,325	(59,938)
Capital outlay	32,287	109,744	77,725	32,019
<b>Total Sheriff</b>	<b>\$ 1,028,418</b>	<b>\$ 1,177,132</b>	<b>\$ 1,208,307</b>	<b>\$ (31,175)</b>
District Court				
Contractual services	\$ 66,352	81,496	\$ 80,878	\$ 618
Commodities	6,222	2,551	4,200	(1,649)
Capital outlay	855	6,759	5,730	1,029
<b>Total District Court</b>	<b>\$ 73,429</b>	<b>\$ 90,806</b>	<b>\$ 90,808</b>	<b>\$ (2)</b>

(continued)

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

For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

EXPENDITURES (CONTINUED)	2017	2018		Variance Over (Under)
		Actual	Budget	
Courthouse				
Personnel services	\$ 30,853	\$ 32,168	\$ 33,000	\$ (832)
Contractual services	55,458	67,568	53,900	13,668
Commodities	5,230	7,334	10,100	(2,766)
Capital outlay	-	-	90,000	(90,000)
<b>Total Courthouse</b>	<u>\$ 91,541</u>	<u>\$ 107,070</u>	<u>\$ 187,000</u>	<u>\$ (79,930)</u>
Emergency Preparedness				
Personnel services	\$ 23,542	\$ 25,314	\$ 28,746	\$ (3,432)
Contractual services	8,612	10,804	14,200	(3,396)
Commodities	702	1,322	2,600	(1,278)
Capital outlay	292	1,877	2,250	(373)
<b>Total Emergency Preparedness</b>	<u>\$ 33,148</u>	<u>\$ 39,317</u>	<u>\$ 47,796</u>	<u>\$ (8,479)</u>
Planning and Zoning				
Personnel services	\$ 24,022	\$ 17,770	\$ 28,500	\$ (10,730)
Contractual services	6,661	22,742	10,100	12,642
Commodities	312	-	1,200	(1,200)
Capital outlay	298	-	3,200	(3,200)
<b>Total Planning and Zoning</b>	<u>\$ 31,293</u>	<u>\$ 40,512</u>	<u>\$ 43,000</u>	<u>\$ (2,488)</u>
Special Services				
Historical	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Solid waste	16,002	6,287	10,000	(3,713)
Soil conservation	35,000	37,500	37,500	-
Coroner's expense	16,114	16,229	16,000	229
County Fair	19,900	19,900	19,900	-
Courthouse maintenance	31,548	16,312	15,000	1,312
Juvenile detention	1,200	1,650	10,000	(8,350)
Three Rivers Inc.	2,500	5,000	2,500	2,500
Allocable expense	17,702	27,384	35,000	(7,616)
Audit/Budget	34,145	34,387	36,000	(1,613)
Technology	57,671	55,893	70,000	(14,107)
Miscellaneous	126,465	270	-	270
Health	-	-	17,000	(17,000)
To 911	2,517	2,517	3,000	(483)
Community Health Ministry	2,500	-	2,500	(2,500)
Fire Management Assistance	89,166	-	-	-
Friendship Meals Health Insurance	-	3,792	3,965	(173)
Transfers out	-	200,000	200,000	-
<b>Total Special Services</b>	<u>\$ 462,430</u>	<u>\$ 437,121</u>	<u>\$ 488,365</u>	<u>\$ (51,244)</u>
<b>Total Expenditures</b>	<u>\$ 2,198,496</u>	<u>2,388,677</u>	<u>\$ 2,577,021</u>	<u>\$ (188,344)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 80,125	\$ (292,594)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	932,654	1,012,779		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 1,012,779</u>	<u>\$ 720,185</u>		

**WABAUNSEE COUNTY, KANSAS**  
**ROAD AND BRIDGE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad Valorem property tax	\$ 1,549,051	\$ 1,844,660	\$ 1,864,835	\$ (20,175)
Delinquent tax	21,272	24,005	-	24,005
Motor vehicle tax	137,794	124,673	142,181	(17,508)
Recreational vehicle	2,622	2,486	2,716	(230)
16/20 vehicle tax	7,849	8,423	8,655	(232)
Commercial vehicle tax	4,738	4,794	1,485	3,309
Intergovernmental revenue				
Special Highway Fund and Equalization	271,181	280,225	272,057	8,168
Miscellaneous				
Refunds and reimbursements	68,847	49,249	20,000	29,249
<b>Total Cash Receipts</b>	<u>\$ 2,063,354</u>	<u>\$ 2,338,515</u>	<u>\$ 2,311,929</u>	<u>\$ 26,586</u>
<b>EXPENDITURES</b>				
Maintenance				
Personnel services	\$ 421,809	\$ 443,543	\$ 492,865	\$ (49,322)
Contractual services	97,387	107,997	213,550	(105,553)
Commodities	1,119,818	1,110,604	1,252,000	(141,396)
Construction				
Capital outlay	299,111	382,822	396,500	(13,678)
Transfers out	350,000	269,215	-	269,215
<b>Total Expenditures</b>	<u>\$ 2,288,125</u>	<u>\$ 2,314,181</u>	<u>\$ 2,354,915</u>	<u>\$ (40,734)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (224,771)	\$ 24,334		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>383,680</u>	<u>158,909</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 158,909</u>	<u>\$ 183,243</u>		

**WABAUNSEE COUNTY, KANSAS**  
**NOXIOUS WEED**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 121,584	\$ 123,304	\$ 124,657	\$ (1,353)
Delinquent	1,835	1,983	-	1,983
Sale of chemicals and labor	120,810	100,824	94,516	6,308
Motor vehicle	11,757	9,817	11,155	(1,338)
Recreational vehicle	223	195	213	(18)
16/20 vehicle	738	716	679	37
Commercial vehicle	403	376	116	260
<b>Total Cash Receipts</b>	<u>\$ 257,350</u>	<u>\$ 237,215</u>	<u>\$ 231,336</u>	<u>\$ 5,879</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 60,285	\$ 66,580	\$ 66,400	\$ 180
Contractual services	32,150	19,792	14,250	5,542
Commodities	121,622	147,780	174,450	(26,670)
Capital outlay	10,733	1,945	-	1,945
Mowing	-	-	20,000	(20,000)
Transfers out	50,000	-	-	-
<b>Total Expenditures</b>	<u>\$ 274,790</u>	<u>\$ 236,097</u>	<u>\$ 275,100</u>	<u>\$ (39,003)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (17,440)	\$ 1,118		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>84,807</u>	<u>67,367</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 67,367</u>	<u>\$ 68,485</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, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
<b>RECEIPTS</b>				
Miscellaneous	\$ 2,882	\$ -	\$ -	\$ -
Transfer from Noxious Weed Fund	50,000	-	-	-
<b>Total Receipts</b>	<u>\$ 52,882</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXPENDITURES</b>				
Capital outlay	\$ 47,529	\$ -	\$ 105,831	\$ (105,831)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 5,353	\$ -		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>123,116</u>	<u>128,469</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 128,469</u>	<u>\$ 128,469</u>		

**WABAUNSEE COUNTY, KANSAS**  
**HEALTH**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 153,840	\$ 155,118	\$ 156,751	\$ (1,633)
Delinquent	2,301	2,506	-	2,506
Motor vehicle	14,655	12,413	14,117	(1,704)
Recreational vehicle	278	247	270	(23)
16/20 vehicle	953	891	859	32
Commercial vehicle	501	476	147	329
Grants	64,091	77,166	44,390	32,776
Other revenues	-	429	43,495	(43,066)
<b>Total Cash Receipts</b>	<u>\$ 236,619</u>	<u>\$ 249,246</u>	<u>\$ 260,029</u>	<u>\$ (10,783)</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 202,066	\$ 213,602	\$ 195,359	\$ 18,243
Contractual services	22,839	20,725	22,250	(1,525)
Commodities	11,598	10,241	16,800	(6,559)
Capital outlay	8,950	3,366	7,000	(3,634)
Environmental sanitation	-	-	21,500	(21,500)
<b>Total Expenditures</b>	<u>\$ 245,453</u>	<u>\$ 247,934</u>	<u>\$ 262,909</u>	<u>\$ (14,975)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (8,834)	\$ 1,312		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>16,864</u>	<u>8,030</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 8,030</u>	<u>\$ 9,342</u>		



**WABAUNSEE COUNTY, KANSAS**  
**EXTENSION COUNCIL**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 125,794	\$ 127,578	\$ 128,945	\$ (1,367)
Delinquent	1,912	2,076	-	2,076
Motor vehicle	11,874	10,145	11,543	(1,398)
Recreational vehicle	225	202	220	(18)
16/20 vehicle	806	721	703	18
Commercial vehicle	406	389	121	268
<b>Total Cash Receipts</b>	<u>\$ 141,017</u>	<u>\$ 141,111</u>	<u>\$ 141,532</u>	<u>\$ (421)</u>
<b>EXPENDITURES</b>				
Appropriation of the year	<u>\$ 140,000</u>	<u>\$ 142,000</u>	<u>\$ 142,000</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 1,017	\$ (889)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>967</u>	<u>1,984</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 1,984</u>	<u>\$ 1,095</u>		

**WABAUNSEE COUNTY, KANSAS**  
**REGIONAL LIBRARY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 91,185	\$ 93,956	\$ 94,993	\$ (1,037)
Delinquent	1,419	1,523	-	1,523
Motor vehicle	8,853	7,363	8,374	(1,011)
Recreational vehicle	168	146	160	(14)
16/20 vehicle	600	538	510	28
Commercial vehicle	302	282	87	195
<b>Total Cash Receipts</b>	<u>\$ 102,527</u>	<u>\$ 103,808</u>	<u>\$ 104,124</u>	<u>\$ (316)</u>
<b>EXPENDITURES</b>				
Appropriation for the year	\$ 101,832	\$ 104,479	\$ 104,480	\$ (1)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 695	\$ (671)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>750</u>	<u>1,445</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 1,445</u>	<u>\$ 774</u>		

**WABAUNSEE COUNTY, KANSAS**  
**REGIONAL LIBRARY EMPLOYEE BENEFITS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 10,538	\$ 10,686	\$ 10,785	\$ (99)
Delinquent	172	181	-	181
Motor vehicle	1,078	853	967	(114)
Recreational vehicle	20	17	18	(1)
16/20 vehicle	74	65	59	6
Commercial vehicle	36	32	10	22
<b>Total Cash Receipts</b>	<u>\$ 11,918</u>	<u>\$ 11,834</u>	<u>\$ 11,839</u>	<u>\$ (5)</u>
<b>EXPENDITURES</b>				
Employee benefits	<u>\$ 11,816</u>	<u>\$ 11,855</u>	<u>\$ 11,855</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 102	\$ (21)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>59</u>	<u>161</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 161</u>	<u>\$ 140</u>		

**WABAUNSEE COUNTY, KANSAS**  
**PUBLIC TRANSPORTATION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem	\$ 14,375	\$ 17,143	\$ 17,323	\$ (180)
Delinquent	182	234	-	234
Motor vehicle	840	1,131	1,386	(255)
Recreational vehicle	16	23	25	(2)
Commercial vehicle	27	44	14	30
User fees	-	-	5,000	(5,000)
State of Kansas	51,803	111,670	107,040	4,630
<b>Total Cash Receipts</b>	<u>\$ 67,243</u>	<u>\$ 130,245</u>	<u>\$ 130,788</u>	<u>\$ (543)</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 37,953	\$ 52,589	\$ 37,000	\$ 15,589
Contractual	18,026	7,743	22,900	(15,157)
Commodities	14,544	19,586	18,500	1,086
Capital outlay	-	45,759	55,200	(9,441)
<b>Total Expenditures</b>	<u>\$ 70,523</u>	<u>\$ 125,677</u>	<u>\$ 133,600</u>	<u>\$ (7,923)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (3,280)	\$ 4,568		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>6,529</u>	<u>3,249</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 3,249</u>	<u>\$ 7,817</u>		

**WABAUNSEE COUNTY, KANSAS**  
**PUBLIC TRANSPORTATION CAPITAL OUTLAY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
<b>RECEIPTS</b>				
Interest income	\$ 325	\$ 294	\$ 300	\$ (6)
<b>EXPENDITURES</b>				
Capital outlay	\$ -	23,613	\$ 65,447	\$ (41,834)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 325	\$ (23,319)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>64,847</u>	<u>65,172</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 65,172</u>	<u>\$ 41,853</u>		

**WABAUNSEE COUNTY, KANSAS**  
**ECONOMIC DEVELOPMENT**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem	\$ 38,278	\$ 47,665	\$ 48,161	\$ (496)
Delinquent	776	729	-	729
Motor vehicle	5,083	3,140	3,513	(373)
Recreational vehicle	97	62	67	(5)
16/20 vehicle	288	311	214	97
Commercial vehicle	175	118	37	81
Miscellaneous collections	3,012	1,123	1,000	123
<b>Total Cash Receipts</b>	<u>\$ 47,709</u>	<u>\$ 53,148</u>	<u>\$ 52,992</u>	<u>\$ 156</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 37,076	\$ 37,430	\$ 42,000	\$ (4,570)
Contractual	12,669	12,166	15,300	(3,134)
Commodities	1,114	1,051	4,250	(3,199)
Capital outlay	343	2,222	2,700	(478)
<b>Total Expenditures</b>	<u>\$ 51,202</u>	<u>\$ 52,869</u>	<u>\$ 64,250</u>	<u>\$ (11,381)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (3,493)	\$ 279		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>28,080</u>	<u>24,587</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 24,587</u>	<u>\$ 24,866</u>		

**WABAUNSEE COUNTY, KANSAS**  
**PROGRAM FOR ELDERLY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem	\$ 80,974	\$ 82,202	\$ 83,104	\$ (902)
Delinquent	1,221	1,318	-	1,318
Motor vehicle	7,838	6,538	7,437	(899)
Recreational vehicle	149	130	142	(12)
16/20 vehicle	492	477	453	24
Commercial vehicle	269	251	78	173
<b>Total Cash Receipts</b>	<u>\$ 90,943</u>	<u>\$ 90,916</u>	<u>\$ 91,214</u>	<u>\$ (298)</u>
<b>EXPENDITURES</b>				
Appropriations	<u>\$ 93,766</u>	<u>\$ 91,370</u>	<u>\$ 91,371</u>	<u>\$ (1)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (2,823)	\$ (454)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>3,837</u>	<u>1,014</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 1,014</u>	<u>\$ 560</u>		

**WABAUNSEE COUNTY, KANSAS**  
**APPRAISER'S COST**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem	\$ 124,167	\$ 134,718	\$ 136,211	\$ (1,493)
Delinquent	1,824	2,017	-	2,017
Motor vehicle	11,296	9,998	11,398	(1,400)
Recreational vehicle	214	199	218	(19)
16/20 vehicle	812	684	694	(10)
Commercial vehicle	385	384	119	265
Other reimbursements	5,203	4,325	-	4,325
<b>Total Cash Receipts</b>	<u>\$ 143,901</u>	<u>\$ 152,325</u>	<u>\$ 148,640</u>	<u>\$ 3,685</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 128,089	\$ 105,541	\$ 105,890	\$ (349)
Contractual	20,889	20,548	30,750	(10,202)
Commodities	4,654	4,908	8,000	(3,092)
Capital outlay	801	4,830	4,000	830
<b>Total Expenditures</b>	<u>\$ 154,433</u>	<u>\$ 135,827</u>	<u>\$ 148,640</u>	<u>\$ (12,813)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (10,532)	\$ 16,498		
<b>UNENCUMBERED CASH - JANUARY 1</b>	28,098	17,566		
<b>PLUS CANCELLED ENCUMBRANCES</b>	-	5,921		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 17,566</u>	<u>\$ 39,985</u>		



**WABAUNSEE COUNTY, KANSAS**  
**ELECTION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem	\$ 40,696	\$ 48,408	\$ 48,970	\$ (562)
Delinquent	661	688	-	688
Motor vehicle	4,290	3,298	3,731	(433)
Recreational vehicle	82	65	71	(6)
16/20 vehicle	260	262	227	35
Commercial vehicle	147	126	39	87
Reimbursements	43	-	-	-
<b>Total Cash Receipts</b>	<u>\$ 46,179</u>	<u>\$ 52,847</u>	<u>\$ 53,038</u>	<u>\$ (191)</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 27,950	\$ 35,276	\$ 36,500	\$ (1,224)
Contractual	22,740	17,420	18,000	(580)
Commodities	3,847	6,168	4,000	2,168
Capital outlay	-	-	3,000	(3,000)
<b>Total Expenditures</b>	<u>\$ 54,537</u>	<u>\$ 58,864</u>	<u>\$ 61,500</u>	<u>\$ (2,636)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (8,358)	\$ (6,017)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>19,390</u>	<u>11,032</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 11,032</u>	<u>\$ 5,015</u>		

**WABAUNSEE COUNTY, KANSAS**  
**EMPLOYEE BENEFITS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem	\$ 722,757	\$ 802,448	\$ 811,208	\$ (8,760)
Delinquent	14,119	13,867	-	13,867
Motor vehicle	86,284	58,908	66,309	(7,401)
Recreational vehicle	1,635	1,162	1,267	(105)
16/20 vehicle	6,473	5,215	4,037	1,178
Commercial vehicle	2,934	2,237	692	1,545
<b>Total Cash Receipts</b>	<u>\$ 834,202</u>	<u>\$ 883,837</u>	<u>\$ 883,513</u>	<u>\$ 324</u>
<b>EXPENDITURES</b>				
Payroll taxes and employee benefits	\$ 906,317	\$ 947,173	\$ 1,223,500	\$ (276,327)
Other	2,980	4,866	-	4,866
<b>Total Expenditures</b>	<u>\$ 909,297</u>	<u>\$ 952,039</u>	<u>\$ 1,223,500</u>	<u>\$ (271,461)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (75,095)	\$ (68,202)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>530,819</u>	<u>455,724</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 455,724</u>	<u>\$ 387,522</u>		

**WABAUNSEE COUNTY, KANSAS**  
**LIABILITY DEFENSE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem	\$ 24,720	\$ 25,564	\$ 25,815	\$ (251)
Delinquent	365	401	-	401
Motor vehicle	2,298	1,992	2,266	(274)
Recreational vehicle	44	40	43	(3)
16/20 vehicle	159	139	138	1
Commercial vehicle	78	76	24	52
<b>Total Cash Receipts</b>	<u>\$ 27,664</u>	<u>\$ 28,212</u>	<u>\$ 28,286</u>	<u>\$ (74)</u>
<b>EXPENDITURES</b>				
Insurance and bond premiums	\$ 35,880	\$ 29,446	\$ 37,000	\$ (7,554)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (8,216)	\$ (1,234)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>17,363</u>	<u>9,147</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 9,147</u>	<u>\$ 7,913</u>		

**WABAUNSEE COUNTY, KANSAS**  
**PARK AND RECREATION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
<b>RECEIPTS</b>				
Taxes				
Liquor	\$ 3,313	\$ 3,331	\$ 3,000	\$ 331
<b>EXPENDITURES</b>				
Payments to cities and lakes				
Recreational programs	\$ 2,400	\$ 3,200	\$ 6,940	\$ (3,740)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 913	\$ 131		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>1,140</u>	<u>2,053</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 2,053</u>	<u>\$ 2,184</u>		

**WABAUNSEE COUNTY, KANSAS**  
**MENTAL RETARDATION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 13,456	\$ 13,481	\$ 13,656	\$ (175)
Delinquent	190	204	-	204
Motor vehicle	1,356	1,088	1,232	(144)
Recreational vehicle tax	26	22	24	(2)
16/20 vehicle tax	59	84	75	9
Commercial vehicle tax	47	42	13	29
<b>Total Cash Receipts</b>	<u>\$ 15,134</u>	<u>\$ 14,921</u>	<u>\$ 15,000</u>	<u>\$ (79)</u>
<b>EXPENDITURES</b>				
Appropriation to Mental Health Unit	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 134	\$ (79)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>-</u>	<u>134</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 134</u>	<u>\$ 55</u>		

**WABAUNSEE COUNTY, KANSAS**  
**MENTAL HEALTH**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 36,640	\$ 39,372	\$ 39,776	\$ (404)
Delinquent	580	609	-	609
Motor vehicle	3,823	2,969	3,361	(392)
Recreational vehicle tax	73	59	64	(5)
16/20 vehicle tax	223	233	205	28
Commercial vehicle tax	131	113	35	78
Liquor tax	7,567	8,704	4,400	4,304
<b>Total Cash Receipts</b>	<u>\$ 49,037</u>	<u>\$ 52,059</u>	<u>\$ 47,841</u>	<u>\$ 4,218</u>
<b>EXPENDITURES</b>				
Remittance to Mental Health Center	\$ 43,600	\$ 51,200	\$ 49,400	\$ 1,800
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 5,437	\$ 859		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>1,560</u>	<u>6,997</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 6,997</u>	<u>\$ 7,856</u>		

**WABAUNSEE COUNTY, KANSAS**  
**CAPITAL IMPROVEMENT**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 40,583	\$ 41,101	\$ 41,552	\$ (451)
Delinquent	993	805	-	805
Motor vehicle	7,839	3,479	3,789	(310)
16/20 vehicle tax	247	477	226	251
Commercial vehicle tax	269	126	39	87
<b>Total Cash Receipts</b>	<u>\$ 49,931</u>	<u>\$ 45,988</u>	<u>\$ 45,606</u>	<u>\$ 382</u>
<b>EXPENDITURES</b>				
Contractual services	\$ 44,513	\$ 47,825	\$ 33,000	\$ 14,825
Commodities	623	390	2,000	(1,610)
Capital outlay	1,918	-	221,944	(221,944)
Transfers out	-	0	-	-
<b>Total Expenditures</b>	<u>\$ 47,054</u>	<u>\$ 48,215</u>	<u>\$ 256,944</u>	<u>\$ (208,729)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 2,877	\$ (2,227)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>174,919</u>	<u>177,796</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 177,796</u>	<u>\$ 175,569</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, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
<b>RECEIPTS</b>				
Collections	\$ 452,951	\$ 326,644	\$ 320,000	\$ 6,644
Interest income	8,523	8,272	7,000	1,272
<b>Total Cash Receipts</b>	<u>\$ 461,474</u>	<u>\$ 334,916</u>	<u>\$ 327,000</u>	<u>\$ 7,916</u>
<b>EXPENDITURES</b>				
Capital outlay	\$ 397,157	\$ 468,102	\$ 2,161,751	\$ (1,693,649)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 64,317	\$ (133,186)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>1,579,778</u>	<u>1,644,095</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 1,644,095</u>	<u>\$ 1,510,909</u>		



**WABAUNSEE COUNTY, KANSAS**  
**911 COORDINATING COUNCIL**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Collections	\$ 44,969	\$ 45,984	\$ 50,000	\$ (4,016)
Interest income	5,532	4,308	6,000	(1,692)
<b>Total Cash Receipts</b>	<u>\$ 50,501</u>	<u>\$ 50,292</u>	<u>\$ 56,000</u>	<u>\$ (5,708)</u>
<b>EXPENDITURES</b>				
Contractual	\$ 23,082	\$ 82,975	\$ 30,000	\$ 52,975
Commodities	3,453	-	20,000	(20,000)
Capital outlay	1,148	59,698	106,651	(46,953)
<b>Total Expenditures</b>	<u>\$ 27,683</u>	<u>\$ 142,673</u>	<u>\$ 156,651</u>	<u>\$ (13,978)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 22,818	\$ (92,381)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>75,899</u>	<u>98,717</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 98,717</u>	<u>\$ 6,336</u>		

**WABAUNSEE COUNTY, KANSAS**  
**LAW ENFORCEMENT TRUST**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<b>2017</b>	<b>2018</b>
<b>RECEIPTS</b>	\$ -	\$ -
<b>EXPENDITURES</b>	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -
<b>UNENCUMBERED CASH - JANUARY 1</b>	27	27
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 27	\$ 27

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

For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>
<b>RECEIPTS</b>		
Miscellaneous income	\$ -	\$ 1,800
Interest income	3	2
<b>Total Cash Receipts</b>	<u>\$ 3</u>	<u>\$ 1,802</u>
<b>EXPENDITURES</b>	<u>\$ -</u>	<u>\$ 2,050</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 3	\$ (248)
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>519</u>	<u>522</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 522</u></u>	<u><u>\$ 274</u></u>

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

For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>
<b>RECEIPTS</b>		
Technology fees	\$ 11,106	\$ 10,346
Interest income	186	186
<b>Total Cash Receipts</b>	<u>\$ 11,292</u>	<u>\$ 10,532</u>
<b>EXPENDITURES</b>		
Contractual	\$ 1,819	\$ 9,633
Commodities	11,075	15,380
<b>Total Expenditures</b>	<u>\$ 12,894</u>	<u>\$ 25,013</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (1,602)	\$ (14,481)
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>33,533</u>	<u>31,931</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 31,931</u></u>	<u><u>\$ 17,450</u></u>

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

For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>
<b>RECEIPTS</b>		
Sale of property	\$ 18,050	\$ 14,888
Transfers in	100,000	-
<b>Total Cash Receipts</b>	<u>\$ 118,050</u>	<u>\$ 14,888</u>
<b>EXPENDITURES</b>		
Purchase of machinery	<u>\$ -</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 118,050	\$ 14,888
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>116,477</u>	<u>234,527</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 234,527</u></u>	<u><u>\$ 249,415</u></u>

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

For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>
<b>RECEIPTS</b>		
Interest income	\$ 300	\$ 308
Miscellaneous	71,635	15,803
<b>Total Cash Receipts</b>	<u>\$ 71,935</u>	<u>\$ 16,111</u>
<b>EXPENDITURES</b>		
Contractual	\$ 16,248	\$ 10,773
Commodities	6,349	17,005
Capital outlay	-	37,239
<b>Total Expenditures</b>	<u>\$ 22,597</u>	<u>\$ 65,017</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 49,338	\$ (48,906)
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>18,588</u>	<u>67,926</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 67,926</u></u>	<u><u>\$ 19,020</u></u>

**WABAUNSEE COUNTY, KANSAS**  
**COUNTY HEALTH DONATIONS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<b>2017</b>	<b>2018</b>
<b>RECEIPTS</b>		
State grants	\$ 500	\$ 500
<b>EXPENDITURES</b>	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 500	\$ 500
<b>UNENCUMBERED CASH - JANUARY 1</b>	1,225	1,725
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 1,725	\$ 2,225

**WABAUNSEE COUNTY, KANSAS**  
**HIGHWAY IMPROVEMENT**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>
<b>RECEIPTS</b>		
Transfers in	\$ 250,000	\$ 150,000
<b>EXPENDITURES</b>		
Contractual services	\$ 767,427	\$ 304,232
Commodities	24,950	23,643
<b>Total Expenditures</b>	<u>\$ 792,377</u>	<u>\$ 327,875</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (542,377)	\$ (177,875)
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>886,068</u>	<u>343,691</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 343,691</u></u>	<u><u>\$ 165,816</u></u>



**WABAUNSEE COUNTY, KANSAS**  
**CLERK TECHNOLOGY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<b>2017</b>	<b>2018</b>
<b>RECEIPTS</b>		
Collections	\$ 2,777	\$ 2,585
Interest income	32	48
<b>Total Cash Receipts</b>	<b>\$ 2,809</b>	<b>\$ 2,633</b>
<b>EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ 2,809</b>	<b>\$ 2,633</b>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>5,191</b>	<b>8,000</b>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 8,000</b>	<b>\$ 10,633</b>

**WABAUNSEE COUNTY, KANSAS**  
**TREASURER TECHNOLOGY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<b>2017</b>	<b>2018</b>
<b>RECEIPTS</b>		
Collections	\$ 2,777	\$ 2,587
Interest income	32	36
<b>Total Cash Receipts</b>	<b>\$ 2,809</b>	<b>\$ 2,623</b>
<b>EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 3,052</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ 2,809</b>	<b>\$ (429)</b>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>5,191</b>	<b>8,000</b>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 8,000</b>	<b>\$ 7,571</b>

**WABAUNSEE COUNTY, KANSAS**  
**CONCEAL CARRY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<b>2017</b>	<b>2018</b>
<b>RECEIPTS</b>		
Collections	\$ 457	\$ 877
<b>EXPENDITURES</b>	\$ -	\$ 781
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 457	\$ 96
<b>UNENCUMBERED CASH - JANUARY 1</b>	114	571
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 571	\$ 667

**WABAUNSEE COUNTY, KANSAS**  
**REGISTERED OFFENDER**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<b>2017</b>	<b>2018</b>
<b>RECEIPTS</b>		
Collections	\$ 1,500	\$ 1,500
<b>EXPENDITURES</b>	\$ 4,905	\$ 3,309
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (3,405)	\$ (1,809)
<b>UNENCUMBERED CASH - JANUARY 1</b>	5,925	2,520
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 2,520	\$ 711

**WABAUNSEE COUNTY, KANSAS**  
**COUNTY ATTORNEY FORFEITURE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<b>2017</b>	<b>2018</b>
<b>RECEIPTS</b>		
Collections	\$ 18,759	\$ 17,364
<b>EXPENDITURES</b>	\$ 6,587	\$ 14,251
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 12,172	\$ 3,113
<b>UNENCUMBERED CASH - JANUARY 1</b>	12,985	25,157
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 25,157	\$ 28,270

**WABAUNSEE COUNTY, KANSAS**  
**EQUIPMENT RESERVE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<b>2017</b>	<b>2018</b>
<b>RECEIPTS</b>		
Transfers in	\$ -	\$ 200,000
<b>EXPENDITURES</b>	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ 200,000
<b>UNENCUMBERED CASH - JANUARY 1</b>	-	-
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ -	\$ 200,000

**WABAUNSEE COUNTY, KANSAS**  
**BRIDGE BOND WILLARD**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**

For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>
<b>RECEIPTS</b>		
Miscellaneous Collections	\$ 933,255	\$ 16
<b>EXPENDITURES</b>		
Contractual	\$ 859,270	\$ 1,673
Debt services	-	60,232
Transfers out	-	12,096
<b>Total Expenditures</b>	<u>\$ 859,270</u>	<u>\$ 74,001</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 73,985	\$ (73,985)
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>-</u>	<u>73,985</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 73,985</u></u>	<u><u>\$ -</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, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem	\$ 231,681	\$ 190,853	\$ 192,830	\$ (1,977)
Delinquent	3,597	3,481	-	3,481
Motor vehicle	29,320	18,975	21,251	(2,276)
Recreational vehicle	563	373	406	(33)
16/20 vehicle	637	1,831	1,294	537
Commercial vehicle	1,030	717	222	495
Miscellaneous collections	44,744	73,158	13,079	60,079
Transfers in	-	131,311	-	131,311
<b>Total Cash Receipts</b>	<u>\$ 311,572</u>	<u>\$ 420,699</u>	<u>\$ 229,082</u>	<u>\$ 191,617</u>
<b>EXPENDITURES</b>				
Principal	\$ 278,245	\$ 115,000	\$ 115,000	\$ -
Interest	-	54,945	54,945	-
Contractual	88,232	80,981	60,015	20,966
Willard Bridge	-	57,823	75,000	(17,177)
<b>Total Expenditures</b>	<u>\$ 366,477</u>	<u>\$ 308,749</u>	<u>\$ 304,960</u>	<u>\$ 3,789</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (54,905)	\$ 111,950		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>134,673</u>	<u>79,768</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 79,768</u>	<u>\$ 191,718</u>		



**WABAUNSEE COUNTY, KANSAS**  
**AGENCY FUNDS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
For the Year Ended December 31, 2018  
(With Comparative Totals for the Prior Year Ended December 31, 2017)

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds</b>				
Current tax	\$ 7,673,567	12,786,612	12,523,173	\$ 7,937,006
Redemptions	74,149	191,649	191,637	74,161
Delinquent personal property tax	18,497	27,517	18,496	27,518
Sales and compensating tax	15,957	354,225	351,420	18,762
Motor vehicle tax	37,321	1,090,648	878,682	249,287
Recreational vehicle tax	152	22,310	17,646	4,816
Sand royalty	-	237	237	-
Motor vehicle registration	316	626,528	626,527	317
Sales tax fee	24	345	340	29
Prosecutor's training	3,844	1,967	1,273	4,538
Heritage trust fund	1,361	37,517	38,030	848
County and township road	-	73,049	73,049	-
Suspense	1,187	(1,123)	-	64
Returned check	(1,955)	9,082	11,317	(4,190)
Commercial vehicle	42	34,279	33,792	529
Excess receipts	-	20,746	20,746	-
Drivers licenses	124	22,987	22,989	122
Worthless check fees	-	295	-	295
Neighborhood revitalization	-	45,526	45,526	-
Zoning contingency bond	32,500	15,000	-	47,500
<b>Total Distributable Funds</b>	<b>\$ 7,857,086</b>	<b>\$ 15,359,396</b>	<b>\$ 14,854,880</b>	<b>\$ 8,361,602</b>
<b>State Funds</b>				
Educational building	\$ -	\$ 83,847	\$ 83,847	\$ -
Institutional building	-	41,923	41,923	-
State motor vehicle	-	7,043	7,043	-
<b>Total State Funds</b>	<b>\$ -</b>	<b>\$ 132,813</b>	<b>\$ 132,813</b>	<b>\$ -</b>
<b>Subdivision Funds</b>				
Cities	\$ -	\$ 695,466	\$ 695,466	\$ -
Townships	-	1,121,539	1,113,232	8,307
School districts	-	5,083,065	5,082,684	381
Cemeteries	25	39,358	39,276	107
Watersheds and drainage	-	78,510	78,510	-
Fire districts	-	489,355	489,355	-
Sewer districts	35,114	5,760	2,358	38,516
Ambulance districts	45,149	353,670	347,427	51,392
Lake Wabaunsee improvement	-	86,326	86,326	-
Community Improvement district	13,765	45,085	40,258	18,592
Flint View Improvement	738	-	-	738
<b>Total Subdivision Funds</b>	<b>\$ 94,791</b>	<b>\$ 7,998,134</b>	<b>\$ 7,974,892</b>	<b>\$ 118,033</b>
<b>Office Cash</b>				
Clerk of the District Court	\$ 71,870	\$ 626,839	\$ 407,103	\$ 291,606
County Clerk	592	8,639	9,132	99
Law Library	4,294	9,584	4,311	9,567
Register of Deeds	-	124,686	124,686	-
Sheriff	21,799	31,671	41,745	11,725
Treasurer - Special Auto	1,008	67,601	67,600	1,009
<b>Total Office Cash</b>	<b>\$ 99,563</b>	<b>\$ 869,020</b>	<b>\$ 654,577</b>	<b>\$ 314,006</b>
<b>Total Agency Funds</b>	<b>\$ 8,051,440</b>	<b>\$ 24,359,363</b>	<b>\$ 23,617,162</b>	<b>\$ 8,793,641</b>