WABAUNSEE COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2024

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

WABAUNSEE COUNTY, KANSAS
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May 9, 2025

VARNEY
& ASSOCIATES, CPAs, LLC

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, 2024, 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, 2024, 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, 2024, 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, 2023 (not presented herein), and have issued our report thereon dated June 17, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2024 (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 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 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 2023 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, 2024, 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, 2024

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	$ 915,314	$ -	$ 3,001,793	$ 3,508,890	$ 408,217	$ 315,242	$ 723,459
Special Purpose Funds							
Road and Bridge	89,406	-	3,807,823	3,182,650	714,579	236,068	950,647
Noxious Weed	75,865	-	347,899	270,389	153,375	50,082	203,457
Noxious Weed Capital Outlay	129,978	-	-	129,978	-	-	-
Health	23,768	-	254,962	272,335	6,395	957	7,352
Regional Library	2,553	-	125,213	125,205	2,561	-	2,561
Regional Library Employee Benefits	350	-	14,168	14,125	393	-	393
Public Transportation	44,178	-	95,161	118,531	20,808	161	20,969
Public Transportation Capital Outlay	51,270	-	8,614	15,832	44,052	-	44,052
Program for Elderly	16,730	-	124,752	116,575	24,907	-	24,907
Appraiser’s Cost	37,707	-	145,633	148,998	34,342	1,380	35,722
Election	111,558	-	45,779	87,722	69,615	-	69,615
Employee Benefits	242,668	-	1,375,300	1,250,246	367,722	(52,358)	315,364
Park and Recreation	1,146	-	2,940	3,200	886	-	886
Mental Health	1,503	-	57,138	56,837	1,804	-	1,804
Capital Improvement	324,059	-	5,739	76,778	253,020	-	253,020
Road & Bridge Special Sales Tax	545,585	-	597,728	1,143,313	-	-	-
911 Coordinating Council	88,314	-	69,379	50,965	106,728	1,516	108,244
Law Enforcement Trust	2,127	-	-	-	2,127	-	2,127
Sheriff's Federal Forfeiture	294	-	16	-	310	-	310
Register of Deeds Technology	21,236	-	10,403	8,025	23,614	-	23,614
Road Machinery & Equipment	180,277	-	524,954	70,260	634,971	-	634,971
Sheriff's County Forfeiture	15,585	-	73,946	33,144	56,387	5,305	61,692
County Health Donations	2,725	-	-	-	2,725	-	2,725
Highway Improvement	602,462	-	14,273	616,735	-	-	-
Clerk Technology	12,286	-	2,915	3,880	11,321	-	11,321

(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, 2024

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	$ 11,125	$ -	$ 2,899	$ 3,617	$ 10,407	$ -	$ 10,407
Conceal Carry	3,125	-	422	-	3,547	-	3,547
Registered Offender	7,602	-	2,820	-	10,422	-	10,422
County Attorney Forfeiture	25,670	-	18,634	14,359	29,945	-	29,945
Equipment Reserve	279,879	-	10,548	225,652	64,775	-	64,775
VIN Inspection	4,652	-	8,481	13,259	(126)	500	374
Road and Bridge Impact Fee	69,788	-	73,540	-	143,328	-	143,328
Municipalities Fight Addiction	18,656	-	19,581	-	38,237	-	38,237
COPS Grant	129,599	-	37,500	70,058	97,041	-	97,041
Grants	(3,068)	-	337,858	155,608	179,182	1,224	180,406
Land Bank	-	-	63,715	22,148	41,567	-	41,567
Bond and Interest Funds:							
Bond and Interest #3	171,971	-	307,568	345,362	134,177	-	134,177
Total Reporting Entity (Excluding Agency Funds)	$ 4,257,943	$ -	$ 11,590,094	$ 12,154,676	$ 3,693,361	$ 560,077	$ 4,253,438
	Composition of Cash:						
	Checking Accounts						$ 14,374,528
	Certificates of Deposit						1,200,000
	Cash on hand						800
	Total Cash						$ 15,575,328
	Agency Funds						(11,321,890)
	Total Reporting Entity (Excluding Agency Funds)						$ 4,253,438

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

Note 1: Summary of Significant Accounting Policies

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

Municipal Financial Reporting Entity

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate haring. A revenue neutral hearing was held during the year.

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

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

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

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

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

Tax Cycle

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

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

Note 2: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. 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, 2024, the County's carrying amount of deposits was $15,574,528 and the bank balance was $16,306,390. 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, 2024, the County had no statute 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 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $315,471 for the year ended December 31, 2024.

Net Pension Liability. At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $2,840,668. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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	$ 10,548
Road and Bridge	Highway Improvement	K.S.A. 68-590	14,273
Road and Bridge	Road Machinery and Equipment	K.S.A. 19-119	460,000
Road & Bridge Special Sales Tax	Road and Bridge	Closing Fund	709,617
Noxious Weed Capital Outlay	Noxious Weed	K.S.A. 2-1318	129,978
Public Transportation	Public Transportation Capital Outlay	K.S.A. 79-2958	5,000
Total			$ 1,329,416

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, 2024.

Note 9: Risk Management

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

Note 10: Subsequent Events

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

Note 11: Long-Term Debt Schedule

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2015A	1.5 - 3.0%	4/23/15	$ 2,750,000	2035	$ 1,680,000	$ -	$ 120,000	$ (120,000)	$ 1,560,000	$ 44,498
Series 2017A	1.5 - 3.0%	11/15/17	930,000	2032	600,000	-	60,000	(60,000)	540,000	16,450
Series 2020A	1.0 - 2.0%	10/29/20	1,375,000	2035	1,130,000	-	85,000	(85,000)	1,045,000	18,230
Capital Leases										
Sheriff Vehicles (2)	3.75%	6/13/22	88,000	2026	66,150	-	66,150	(66,150)	-	3,136
Total Contractual Indebtedness					$ 3,476,150	$ -	$ 331,150	$ (331,150)	$ 3,145,000	$ 82,314

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:

	2025	2026	2027	2028	2029	2030-2034	2035-2039	Total
PRINCIPAL								
General Obligation Bonds								
Series 2015A	$ 120,000	$ 125,000	$ 130,000	$ 135,000	$ 135,000	$ 750,000	$ 165,000	$ 1,560,000
Series 2017A	60,000	65,000	65,000	65,000	70,000	215,000	-	540,000
Series 2020A	85,000	90,000	90,000	95,000	95,000	490,000	100,000	1,045,000
Total Principal	$ 265,000	$ 280,000	$ 285,000	$ 295,000	$ 300,000	$ 1,455,000	$ 265,000	$ 3,145,000
INTEREST								
General Obligation Bonds								
Series 2015A	$ 42,218	$ 39,818	$ 36,880	$ 33,825	$ 30,450	$ 92,675	$ 4,950	$ 280,816
Series 2017A	15,250	13,750	12,125	10,338	8,550	13,050	-	73,063
Series 2020A	16,530	14,830	13,030	11,230	9,330	29,815	1,600	96,365
Total Interest	$ 73,998	$ 68,398	$ 62,035	$ 55,393	$ 48,330	$ 135,540	$ 6,550	$ 450,244
TOTAL PRINCIPAL AND INTEREST	$ 338,998	$ 348,398	$ 347,035	$ 350,393	$ 348,330	$ 1,590,540	$ 271,550	$ 3,595,244

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

WABAUNSEE COUNTY, KANSAS
SUMMARY STATEMENT OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General	$ 3,252,461	$ 430,812	$ 3,683,273	$ 3,508,890	$ (174,383)
Special Purpose Funds					
Road and Bridge	3,185,934	-	3,185,934	3,182,650	(3,284)
Noxious Weed	311,550	-	311,550	270,389	(41,161)
Noxious Weed Capital Outlay	130,834	-	130,834	129,978	(856)
Health	318,835	-	318,835	272,335	(46,500)
Regional Library	125,205	-	125,205	125,205	-
Regional Library Employee Benefits	14,125	-	14,125	14,125	-
Public Transportation	119,450	-	119,450	118,531	(919)
Public Transportation Capital Outlay	34,470	-	34,470	15,832	(18,638)
Program for Elderly	138,662	-	138,662	116,575	(22,087)
Appraiser's Cost	162,813	-	162,813	148,998	(13,815)
Election	117,000	-	117,000	87,722	(29,278)
Employee Benefits	1,419,500	-	1,419,500	1,250,246	(169,254)
Park and Recreation	3,600	-	3,600	3,200	(400)
Mental Health	60,500	-	60,500	56,837	(3,663)
Capital Improvement	311,052	-	311,052	76,778	(234,274)
Road and Bridge Special Sales Tax	1,292,577	-	1,292,577	1,143,313	(149,264)
911 Coordinating Council	160,414	-	160,414	50,965	(109,449)
COPS Grant	154,408	-	154,408	70,058	(84,350)
Municipalities Fight Addiction	81,292	-	81,292	-	(81,292)
Bond and Interest Funds:					
Bond and Interest #3	380,278	-	380,278	345,362	(34,916)
	$ 11,774,960	$ 430,812	$ 12,205,772	$ 10,987,989	$ (1,217,783)

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, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad Valorem	$ 1,388,585	$ 1,408,585	$ 1,419,054	$ (10,469)
Delinquent	17,041	17,104	-	17,104
Motor vehicle tax	142,586	135,666	114,963	20,703
Recreational vehicle tax	3,548	3,181	2,491	690
Commercial vehicle tax	4,533	3,851	3,946	(95)
Mineral tax	1,677	1,596	1,000	596
Liquor tax	4,333	2,939	3,500	(561)
Countywide sales tax	597,355	677,911	690,000	(12,089)
Officer's fees	98,143	107,194	130,000	(22,806)
Building permits and zoning appeals	33,225	32,150	30,000	2,150
Diversion fees	30,141	23,086	20,000	3,086
Interest on delinquent tax	33,716	36,768	35,000	1,768
Antique tags	3,505	3,755	3,500	255
Sheriffs fees	8,602	14,690	10,000	4,690
Interest on idle funds	291,960	366,758	150,000	216,758
Reimbursements	36,806	39,468	10,000	29,468
Other receipts	3,391	125,455	-	125,455
SPARK/APRA receipts	2,348	1,636	600	1,036
Transfers in	-	-	98,263	(98,263)
Total Cash Receipts	$ 2,701,495	$ 3,001,793	$ 2,722,317	$ 279,476

(Continued)

WABAUNSEE COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024 Actual	2024 Budget	Variance Over (Under)
EXPENDITURES				
County Commissioners				
Personnel services	$ 51,134	$ 51,134	$ 52,000	$ (866)
Contractual services	11,756	13,134	15,300	(2,166)
Commodities	1,696	1,259	3,000	(1,741)
Total County Commissioners	$ 64,586	$ 65,527	$ 70,300	$ (4,773)
County Clerk				
Personnel services	$ 134,736	$ 140,868	$ 139,500	$ 1,368
Contractual services	6,531	2,170	4,200	(2,030)
Commodities	1,285	2,276	2,300	(24)
Total County Clerk	$ 142,552	$ 145,314	$ 146,000	$ (686)
County Treasurer				
Personnel services	$ 94,874	$ 101,081	$ 96,260	$ 4,821
Contractual services	8,372	8,681	10,600	(1,919)
Commodities	2,714	603	2,500	(1,897)
Total County Treasurer	$ 105,960	$ 110,365	$ 109,360	$ 1,005
County Attorney				
Personnel services	$ 115,152	$ 120,903	$ 120,915	$ (12)
Contractual services	3,304	3,884	9,150	(5,266)
Commodities	614	583	1,400	(817)
Capital outlay	300	-	-	-
Total County Attorney	$ 119,370	$ 125,370	$ 131,465	$ (6,095)
Register of Deeds				
Personnel services	$ 103,028	$ 107,183	$ 107,107	$ 76
Contractual services	5,305	4,976	4,700	276
Commodities	668	1,477	2,750	(1,273)
Total Register of Deeds	$ 109,001	$ 113,636	$ 114,557	$ (921)
Sheriff				
Personnel services	$ 1,078,084	$ 1,154,737	$ 1,130,351	$ 24,386
Contractual services	149,991	118,479	117,080	1,399
Commodities	161,666	121,859	145,450	(23,591)
Capital outlay	24,242	69,474	77,500	(8,026)
Total Sheriff	$ 1,413,983	$ 1,464,549	$ 1,470,381	$ (5,832)
District Court				
Contractual services	$ 99,285	$ 106,176	$ 91,900	$ 14,276
Commodities	2,699	1,151	4,000	(2,849)
Capital outlay	602	82	13,663	(13,581)
Total District Court	$ 102,586	$ 107,409	$ 109,563	$ (2,154)
Courthouse				
Personnel services	$ 41,377	$ 42,895	$ 42,692	$ 203
Contractual services	50,742	39,042	56,250	(17,208)
Commodities	4,079	6,632	4,985	1,647
Total Courthouse	$ 96,198	$ 88,569	$ 103,927	$ (15,358)

(continued)

WABAUNSEE COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024 Actual	2024 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Emergency Preparedness				
Personnel services	$ 46,575	$ 50,879	$ 52,414	$ (1,535)
Contractual services	6,721	9,173	12,500	(3,327)
Commodities	4,744	5,128	6,020	(892)
Capital outlay	6,239	1,942	5,000	(3,058)
Total Emergency Preparedness	$ 64,279	$ 67,122	$ 75,934	$ (8,812)
Planning and Zoning				
Personnel services	$ 60,080	$ 62,267	$ 61,745	$ 522
Contractual services	22,408	23,874	24,500	(626)
Commodities	1,863	3,373	4,500	(1,127)
Capital outlay	500	5,333	500	4,833
Total Planning and Zoning	$ 84,851	$ 94,847	$ 91,245	$ 3,602
Economic Development				
Personnel services	$ 24,706	$ 27,040	$ 27,300	$ (260)
Contractual services	14,124	9,321	31,180	(21,859)
Commodities	257	1,088	1,200	(112)
Capital outlay	-	827	1,600	(773)
Total Economic development	$ 39,087	$ 38,276	$ 61,280	$ (23,004)
Special Services				
Historical	$ 20,000	$ 23,000	$ 23,000	$ -
Solid waste	5,685	-	-	-
Soil conservation	42,000	40,000	40,000	-
Coroner's expense	20,712	22,912	20,900	2,012
County Fair	30,000	33,000	33,000	-
Courthouse maintenance	28,286	40,214	60,000	(19,786)
Juvenile detention	4,650	1,314	5,000	(3,686)
Allocable expense	20,063	33,600	35,500	(1,900)
Professional fees	34,143	26,300	30,000	(3,700)
Technology	135,841	143,022	128,000	15,022
Miscellaneous	3,884	5,221	-	5,221
To 911	2,873	2,988	3,000	(12)
Extension Council	162,964	169,000	169,000	-
Liability Defense	48,268	89,775	50,000	39,775
Hetlinger	15,000	16,200	16,200	-
E Building	101,505	-	-	-
Transfers out	25,000	10,548	-	10,548
SPARK/ARPA grant disbursements	419,343	430,812	154,849	275,963
Total Special Services	$ 1,120,217	$ 1,087,906	$ 768,449	$ 319,457
Adjustment for qualifying budget credits	$ -	$ -	$ 430,812	$ (430,812)
Total Expenditures	$ 3,462,670	$ 3,508,890	$ 3,683,273	$ (174,383)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (761,175)	$ (507,097)		
UNENCUMBERED CASH - JANUARY 1	1,676,489	915,314		
UNENCUMBERED CASH - DECEMBER 31	$ 915,314	$ 408,217		

WABAUNSEE COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad Valorem property tax	$ 2,289,854	$ 2,539,278	$ 2,558,536	$ (19,258)
Delinquent tax	20,643	25,112	-	25,112
Motor vehicle tax	181,612	204,417	177,103	27,314
Recreational vehicle	4,635	5,048	4,119	929
16/20 vehicle tax	294	8,820	9,154	(334)
Commercial vehicle tax	6,137	6,334	6,524	(190)
Intergovernmental revenue				
Special Highway Fund and Equalization	281,614	278,195	279,869	(1,674)
Miscellaneous				
Refunds and reimbursements	31,746	31,002	20,000	11,002
Transfers In	-	709,617	40,000	669,617
Total Cash Receipts	$ 2,816,535	$ 3,807,823	$ 3,095,305	$ 712,518
EXPENDITURES				
Maintenance				
Personnel services	$ 601,468	$ 618,070	$ 680,484	$ (62,414)
Contractual services	186,147	173,760	195,450	(21,690)
Commodities	1,576,413	1,762,384	1,860,000	(97,616)
Construction				
Capital outlay	251,972	154,163	350,000	(195,837)
Transfers out	260,500	474,273	100,000	374,273
Total Expenditures	$ 2,876,500	$ 3,182,650	$ 3,185,934	$ (3,284)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (59,965)	$ 625,173		
UNENCUMBERED CASH - JANUARY 1	149,371	89,406		
UNENCUMBERED CASH - DECEMBER 31	$ 89,406	$ 714,579		

WABAUNSEE COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 157,199	$ 113,176	$ 114,078	$ (902)
Delinquent	1,511	1,721	-	1,721
Sale of chemicals and labor	148,363	87,430	130,004	(42,574)
Motor vehicle	13,157	14,175	12,145	2,030
Recreational vehicle	335	350	282	68
16/20 vehicle	22	634	628	6
Commercial vehicle	442	435	447	(12)
Transfers in	-	129,978	36,755	93,223
Total Cash Receipts	$ 321,029	$ 347,899	$ 294,339	$ 53,560
EXPENDITURES				
Personnel services	$ 117,349	$ 110,378	$ 119,000	$ (8,622)
Contractual services	17,029	19,540	13,550	5,990
Commodities	146,772	140,242	179,000	(38,758)
Capital outlay	-	229	-	229
Total Expenditures	$ 281,150	$ 270,389	$ 311,550	$ (41,161)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 39,879	$ 77,510		
UNENCUMBERED CASH - JANUARY 1	35,986	75,865		
UNENCUMBERED CASH - DECEMBER 31	$ 75,865	$ 153,375		

WABAUNSEE COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Transfer in	$ -	$ -	$ -	$ -
EXPENDITURES				
Capital outlay	$ 856	$ -	$ 94,079	$ (94,079)
Transfers out	-	129,978	36,755	93,223
Total Expenditures	$ 856	$ 129,978	$ 130,834	$ (856)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (856)	$ (129,978)		
UNENCUMBERED CASH - JANUARY 1	130,834	129,978		
UNENCUMBERED CASH - DECEMBER 31	$ 129,978	$ -		

WABAUNSEE COUNTY, KANSAS
HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 165,337	$ 165,356	$ 166,610	$ (1,254)
Delinquent	1,717	1,894	-	1,894
Motor vehicle	14,764	15,101	12,772	2,329
Recreational vehicle	374	372	297	75
16/20 vehicle	25	706	660	46
Commercial vehicle	492	458	471	(13)
Grants	54,024	64,136	88,000	(23,864)
Fees and reimbursements	5,465	6,939	8,000	(1,061)
Total Cash Receipts	$ 242,198	$ 254,962	$ 276,810	$ (21,848)
EXPENDITURES				
Personnel services	$ 241,191	$ 250,725	$ 244,885	$ 5,840
Contractual services	13,601	14,869	16,500	(1,631)
Commodities	4,849	6,741	9,400	(2,659)
Capital outlay	27,202	-	5,500	(5,500)
Transfers out	-	-	42,550	(42,550)
Total Expenditures	$ 286,843	$ 272,335	$ 318,835	$ (46,500)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (44,645)	$ (17,373)		
UNENCUMBERED CASH - JANUARY 1	68,413	23,768		
UNENCUMBERED CASH - DECEMBER 31	$ 23,768	$ 6,395		

WABAUNSEE COUNTY, KANSAS
REGIONAL LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 103,353	$ 113,748	$ 114,546	$ (798)
Delinquent	1,009	1,166	-	1,166
Motor vehicle	8,716	9,360	8,009	1,351
Recreational vehicle	222	231	186	45
16/20 vehicle	314	421	414	7
Commercial vehicle	293	287	295	(8)
Total Cash Receipts	$ 113,907	$ 125,213	$ 123,450	$ 1,763
EXPENDITURES				
Appropriation for the year	$ 112,953	$ 125,205	$ 125,205	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 954	$ 8		
UNENCUMBERED CASH - JANUARY 1	1,599	2,553		
UNENCUMBERED CASH - DECEMBER 31	$ 2,553	$ 2,561		

WABAUNSEE COUNTY, KANSAS
REGIONAL LIBRARY EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 12,575	$ 12,789	$ 12,815	$ (26)
Delinquent	119	140	-	140
Motor vehicle	1,026	1,127	970	157
Recreational vehicle	26	28	23	5
16/20 vehicle	2	49	50	(1)
Commercial vehicle	34	35	36	(1)
Total Cash Receipts	$ 13,782	$ 14,168	$ 13,894	$ 274
EXPENDITURES				
Appropriation	$ 13,682	$ 14,125	$ 14,125	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 100	$ 43		
UNENCUMBERED CASH - JANUARY 1	250	350		
UNENCUMBERED CASH - DECEMBER 31	$ 350	$ 393		

WABAUNSEE COUNTY, KANSAS
PUBLIC TRANSPORTATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 4,284	$ 6,791	$ 6,886	$ (95)
Delinquent	178	108	-	108
Motor vehicle	1,020	488	322	166
Recreational vehicle	23	11	7	4
Commercial vehicle	24	12	17	(5)
User fees	7,456	11,161	5,700	5,461
Grant receipts	64,871	75,116	66,500	8,616
Miscellaneous	262	1,474	-	1,474
Total Cash Receipts	$ 78,118	$ 95,161	$ 79,432	$ 15,729
EXPENDITURES				
Personnel services	$ 71,636	$ 83,338	$ 75,250	$ 8,088
Contractual	7,782	6,027	10,000	(3,973)
Commodities	21,650	24,166	26,200	(2,034)
Capital outlay	-	-	5,000	(5,000)
Transfer out	3,000	5,000	3,000	2,000
Total Expenditures	$ 104,068	$ 118,531	$ 119,450	$ (919)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (25,950)	$ (23,370)		
UNENCUMBERED CASH - JANUARY 1	70,128	44,178		
UNENCUMBERED CASH - DECEMBER 31	$ 44,178	$ 20,808		

WABAUNSEE COUNTY, KANSAS
PUBLIC TRANSPORTATION CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Interest income	$ 2,100	$ 1,802	$ 1,000	$ 802
Miscellaneous	-	1,812	-	1,812
Transfer in	3,000	5,000	3,000	2,000
Total Cash Receipts	$ 5,100	$ 8,614	$ 4,000	$ 4,614
EXPENDITURES				
Capital outlay	$ -	$ 15,832	$ 34,470	$ (18,638)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,100	$ (7,218)		
UNENCUMBERED CASH - JANUARY 1	46,170	51,270		
UNENCUMBERED CASH - DECEMBER 31	$ 51,270	$ 44,052		

WABAUNSEE COUNTY, KANSAS
PROGRAM FOR ELDERLY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 104,800	$ 113,183	$ 114,107	$ (924)
Delinquent	1,007	1,173	-	1,173
Motor vehicle	8,771	9,450	8,097	1,353
Recreational vehicle	223	233	188	45
16/20 vehicle	15	423	418	5
Commercial vehicle	294	290	298	(8)
Total Cash Receipts	$ 115,110	$ 124,752	$ 123,108	$ 1,644
EXPENDITURES				
Contractual	$ 4,696	$ 3,720	$ 25,807	$ (22,087)
Appropriations	101,560	112,855	112,855	-
Total Expenditures	$ 106,256	$ 116,575	$ 138,662	$ (22,087)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 8,854	$ 8,177		
UNENCUMBERED CASH - JANUARY 1	7,876	16,730		
UNENCUMBERED CASH - DECEMBER 31	$ 16,730	$ 24,907		

WABAUNSEE COUNTY, KANSAS
APPRAISER'S COST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 123,054	$ 129,932	$ 130,873	$ (941)
Delinquent	1,244	1,398	-	1,398
Motor vehicle	10,825	11,235	9,512	1,723
Recreational vehicle	276	277	221	56
16/20 vehicle	18	524	492	32
Commercial vehicle	365	341	350	(9)
Fees, fines and forfeitures	6,297	1,926	-	1,926
Other reimbursements	1,638	-	4,000	(4,000)
Total Cash Receipts	$ 143,717	$ 145,633	$ 145,448	$ 185
EXPENDITURES				
Personnel services	$ 115,552	$ 121,667	$ 124,613	$ (2,946)
Contractual	20,156	21,948	30,700	(8,752)
Commodities	4,679	5,153	5,500	(347)
Capital outlay	-	230	2,000	(1,770)
Total Expenditures	$ 140,387	$ 148,998	$ 162,813	$ (13,815)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,330	$ (3,365)		
UNENCUMBERED CASH - JANUARY 1	34,377	37,707		
UNENCUMBERED CASH - DECEMBER 31	$ 37,707	$ 34,342		

WABAUNSEE COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 75,463	$ 20,471	$ 20,639	$ (168)
Delinquent	1,092	935	-	935
Motor vehicle	9,919	7,625	5,817	1,808
Recreational vehicle	251	187	135	52
16/20 vehicle	17	469	301	168
Commercial vehicle	327	211	214	(3)
Miscellaneous	9,518	15,881	-	15,881
Total Cash Receipts	$ 96,587	$ 45,779	$ 27,106	$ 18,673
EXPENDITURES				
Personnel services	$ 29,916	$ 40,767	$ 46,000	$ (5,233)
Contractual	32,117	38,488	44,500	(6,012)
Commodities	1,234	1,936	5,500	(3,564)
Capital outlay	4,470	6,531	21,000	(14,469)
Total Expenditures	$ 67,737	$ 87,722	$ 117,000	$ (29,278)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 28,850	$ (41,943)		
UNENCUMBERED CASH - JANUARY 1	82,708	111,558		
UNENCUMBERED CASH - DECEMBER 31	$ 111,558	$ 69,615		

WABAUNSEE COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 1,021,881	$ 1,261,109	$ 1,270,705	$ (9,596)
Delinquent	9,480	11,399	-	11,399
Motor vehicle	81,006	91,210	79,033	12,177
Recreational vehicle	2,067	2,253	1,838	415
16/20 vehicle	131	3,933	4,085	(152)
Commercial vehicle	2,737	2,826	2,912	(86)
Miscellaneous	2,087	2,570	-	2,570
Total Cash Receipts	$ 1,119,389	$ 1,375,300	$ 1,358,573	$ 16,727
EXPENDITURES				
KPERS	$ 282,056	315,471	$ 300,300	$ 15,171
Health insurance	574,903	660,321	786,500	(126,179)
Workmans comp	34,265	30,655	50,000	(19,345)
Unemployment	13,226	2,111	16,800	(14,689)
FICA and Medicare	224,634	235,782	260,400	(24,618)
Life insurance	-	-	5,500	(5,500)
Miscellaneous	-	5,906	-	5,906
Total Expenditures	$ 1,129,084	$ 1,250,246	$ 1,419,500	$ (169,254)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (9,695)	$ 125,054		
UNENCUMBERED CASH - JANUARY 1	252,363	242,668		
UNENCUMBERED CASH - DECEMBER 31	$ 242,668	$ 367,722		

WABAUNSEE COUNTY, KANSAS
PARK AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Liquor	$ 4,333	$ 2,940	$ 3,600	$ (660)
EXPENDITURES				
Payments to cities and lakes				
Recreational programs	$ 4,000	$ 3,200	$ 3,600	$ (400)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 333	$ (260)		
UNENCUMBERED CASH - JANUARY 1	813	1,146		
UNENCUMBERED CASH - DECEMBER 31	$ 1,146	$ 886		

WABAUNSEE COUNTY, KANSAS
MENTAL HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 45,925	$ 47,649	$ 47,976	$ (327)
Delinquent	473	527	-	527
Motor vehicle	4,132	4,199	3,549	650
Recreational vehicle tax	105	103	83	20
16/20 vehicle tax	7	197	183	14
Commercial vehicle tax	137	127	131	(4)
Liquor tax	6,164	4,336	8,500	(4,164)
Total Cash Receipts	$ 56,943	$ 57,138	$ 60,422	$ (3,284)
EXPENDITURES				
Appropriation	$ 56,702	$ 56,837	$ 60,500	$ (3,663)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 241	$ 301		
UNENCUMBERED CASH - JANUARY 1	1,262	1,503		
UNENCUMBERED CASH - DECEMBER 31	$ 1,503	$ 1,804		

WABAUNSEE COUNTY, KANSAS
CAPITAL IMPROVEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 52,399	$ (7)	$ -	$ (7)
Delinquent	504	548	-	548
Motor vehicle	4,386	4,725	4,048	677
16/20 vehicle	119	328	209	119
Commercial vehicle	147	145	331	(186)
Total Cash Receipts	$ 57,555	$ 5,739	$ 4,588	$ 1,151
EXPENDITURES				
Contractual services	$ 1,146	$ 28,778	$ 20,000	$ 8,778
Capital outlay	4,898	48,000	291,052	(243,052)
Total Expenditures	$ 6,044	$ 76,778	$ 311,052	$ (234,274)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 51,511	$ (71,039)		
UNENCUMBERED CASH - JANUARY 1	272,548	324,059		
UNENCUMBERED CASH - DECEMBER 31	$ 324,059	$ 253,020		

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, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 384,645	$ 564,710	$ 420,000	$ 144,710
Reimbursements	311,752	-	-	-
Interest income	24,380	33,018	12,000	21,018
Total Cash Receipts	$ 720,777	$ 597,728	$ 432,000	$ 165,728
EXPENDITURES				
Contractual services	$ 715,279	$ 379,165	$ -	$ 379,165
Capital outlay	-	54,531	1,292,577	(1,238,046)
Transfers out	-	709,617	-	709,617
Total Expenditures	$ 715,279	$ 1,143,313	$ 1,292,577	$ (149,264)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,498	$ (545,585)		
UNENCUMBERED CASH - JANUARY 1	540,087	545,585		
UNENCUMBERED CASH - DECEMBER 31	$ 545,585	$ -		

WABAUNSEE COUNTY, KANSAS
911 COORDINATING COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 60,038	$ 65,125	$ 65,000	$ 125
Interest income	3,343	4,254	1,000	3,254
Total Cash Receipts	$ 63,381	$ 69,379	$ 66,000	$ 3,379
EXPENDITURES				
Contractual	$ 64,981	$ 50,404	$ 52,000	$ (1,596)
Commodities	-	561	5,000	(4,439)
Capital outlay	-	-	103,414	(103,414)
Total Expenditures	$ 64,981	$ 50,965	$ 160,414	$ (109,449)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,600)	$ 18,414		
UNENCUMBERED CASH - JANUARY 1	89,914	88,314		
UNENCUMBERED CASH - DECEMBER 31	$ 88,314	$ 106,728		

WABAUNSEE COUNTY, KANSAS
LAW ENFORCEMENT TRUST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Miscellaneous	$ 2,100	$ -
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,100	$ -
UNENCUMBERED CASH - JANUARY 1	27	2,127
UNENCUMBERED CASH - DECEMBER 31	$ 2,127	$ 2,127

WABAUNSEE COUNTY, KANSAS
SHERIFF'S FEDERAL FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Interest income	$ 13	$ 16
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 13	$ 16
UNENCUMBERED CASH - JANUARY 1	281	294
UNENCUMBERED CASH - DECEMBER 31	$ 294	$ 310

WABAUNSEE COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Technology fees	$ 8,608	$ 9,272
Interest income	827	1,131
Total Cash Receipts	$ 9,435	$ 10,403
EXPENDITURES		
Contractual	$ 2,808	$ 8,025
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6,627	$ 2,378
UNENCUMBERED CASH - JANUARY 1	14,609	21,236
UNENCUMBERED CASH - DECEMBER 31	$ 21,236	$ 23,614

WABAUNSEE COUNTY, KANSAS
ROAD MACHINERY AND EQUIPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Sale of property	$ 51,838	$ -
Miscellaneous	-	64,954
Transfers In	75,000	460,000
Total Receipts	$ 126,838	$ 524,954
EXPENDITURES		
Purchase of machinery	$ 22,759	$ 70,260
RECEIPTS OVER (UNDER) EXPENDITURES	$ 104,079	$ 454,694
UNENCUMBERED CASH - JANUARY 1	76,198	180,277
UNENCUMBERED CASH - DECEMBER 31	$ 180,277	$ 634,971

WABAUNSEE COUNTY, KANSAS
SHERIFF'S COUNTY FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Interest income	$ 3,420	$ 2,593
Miscellaneous	4,889	71,353
Total Cash Receipts	$ 8,309	$ 73,946
EXPENDITURES		
Contractual	$ 2,260	$ 1,074
Commodities	12,721	31,840
Capital outlay	84,820	230
Total Expenditures	$ 99,801	$ 33,144
RECEIPTS OVER (UNDER) EXPENDITURES	$ (91,492)	$ 40,802
UNENCUMBERED CASH - JANUARY 1	107,077	15,585
UNENCUMBERED CASH - DECEMBER 31	$ 15,585	$ 56,387

WABAUNSEE COUNTY, KANSAS
COUNTY HEALTH DONATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024
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, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Miscellaneous	$ 299,147	$ -
Transfers in	185,500	14,273
Total Cash Receipts	$ 484,647	$ 14,273
EXPENDITURES		
Commodities	$ 250,000	$ 616,735
RECEIPTS OVER (UNDER) EXPENDITURES	$ 234,647	$ (602,462)
UNENCUMBERED CASH - JANUARY 1	367,815	602,462
UNENCUMBERED CASH - DECEMBER 31	$ 602,462	$ -

WABAUNSEE COUNTY, KANSAS
CLERK TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Collections	$ 2,152	$ 2,318
Interest income	492	597
Total Cash Receipts	$ 2,644	$ 2,915
EXPENDITURES		
Contractual services	$ -	$ 2,454
Commodities	-	1,426
Total Expenditures	$ -	$ 3,880
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,644	$ (965)
UNENCUMBERED CASH - JANUARY 1	9,642	12,286
UNENCUMBERED CASH - DECEMBER 31	$ 12,286	$ 11,321

WABAUNSEE COUNTY, KANSAS
TREASURER TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Collections	$ 2,152	$ 2,318
Interest income	476	581
Total Cash Receipts	$ 2,628	$ 2,899
EXPENDITURES		
Contractual services	$ 1,376	$ 3,617
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,252	$ (718)
UNENCUMBERED CASH - JANUARY 1	9,873	11,125
UNENCUMBERED CASH - DECEMBER 31	$ 11,125	$ 10,407

WABAUNSEE COUNTY, KANSAS
CONCEAL CARRY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Collections	$ 293	$ 422
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 293	$ 422
UNENCUMBERED CASH - JANUARY 1	2,832	3,125
UNENCUMBERED CASH - DECEMBER 31	$ 3,125	$ 3,547

WABAUNSEE COUNTY, KANSAS
REGISTERED OFFENDER
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Collections	$ 2,900	$ 2,820
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,900	$ 2,820
UNENCUMBERED CASH - JANUARY 1	4,702	7,602
UNENCUMBERED CASH - DECEMBER 31	$ 7,602	$ 10,422

WABAUNSEE COUNTY, KANSAS
COUNTY ATTORNEY FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Collections	$ 9,501	$ 18,634
EXPENDITURES		
Contractual services	$ 70,747	$ 14,359
RECEIPTS OVER (UNDER) EXPENDITURES	$ (61,246)	$ 4,275
UNENCUMBERED CASH - JANUARY 1	86,916	25,670
UNENCUMBERED CASH - DECEMBER 31	$ 25,670	$ 29,945

WABAUNSEE COUNTY, KANSAS
EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Transfers in	$ 25,000	$ 10,548
EXPENDITURES		
Capital outlay	$ 55,083	$ 225,652
RECEIPTS OVER (UNDER) EXPENDITURES	$ (30,083)	$ (215,104)
UNENCUMBERED CASH - JANUARY 1	309,962	279,879
UNENCUMBERED CASH - DECEMBER 31	$ 279,879	$ 64,775

WABAUNSEE COUNTY, KANSAS
VIN INSPECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Fees	$ 7,200	$ 7,801
Miscellaneous	135	680
Total Cash Receipts	$ 7,335	$ 8,481
EXPENDITURES		
Contractual services	$ 4,281	$ 12,259
Commodities	1,268	1,000
Total Expenditures	$ 5,549	$ 13,259
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,786	$ (4,778)
UNENCUMBERED CASH - JANUARY 1	2,866	4,652
UNENCUMBERED CASH - DECEMBER 31	$ 4,652	$ (126)

WABAUNSEE COUNTY, KANSAS
ROAD & BRIDGE IMPACT FEE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Miscellaneous	$ 53,610	$ 73,540
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 53,610	$ 73,540
UNENCUMBERED CASH - JANUARY 1	16,178	69,788
UNENCUMBERED CASH - DECEMBER 31	$ 69,788	$ 143,328

WABAUNSEE COUNTY, KANSAS
MUNICIPALITIES FIGHT ADDITION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Miscellaneous	$ 17,364	$ 19,581	$ 50,000	30,419
EXPENDITURES				
Contractual services	$ -	$ -	$ 81,292	$ (81,292)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 17,364	$ 19,581		
UNENCUMBERED CASH - JANUARY 1	1,292	18,656		
UNENCUMBERED CASH - DECEMBER 31	$ 18,656	$ 38,237		

WABAUNSEE COUNTY, KANSAS
COPS GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Grant receipts	$ 34,196	$ -	$ -	$ -
Miscellaneous	28,750	37,500	30,000	7,500
Total Cash Receipts	$ 62,946	$ 37,500	$ 30,000	$ 7,500
EXPENDITURES				
Personnel services	$ 70,983	$ 70,058	$ 154,408	$ (84,350)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (8,037)	$ (32,558)		
UNENCUMBERED CASH - JANUARY 1	137,636	129,599		
UNENCUMBERED CASH - DECEMBER 31	$ 129,599	$ 97,041		

WABAUNSEE COUNTY, KANSAS
GRANTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Intergovernmental	$ 54,856	$ 337,858
EXPENDITURES		
Contractual services	$ 57,924	$ 155,608
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,068)	$ 182,250
UNENCUMBERED CASH - JANUARY 1	-	(3,068)
UNENCUMBERED CASH - DECEMBER 31	$ (3,068)	$ 179,182

WABAUNSEE COUNTY, KANSAS
LAND BANK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Miscellaneous	$ -	$ 63,715
EXPENDITURES		
Contractual services	$ -	$ 22,148
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 41,567
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 41,567

WABAUNSEE COUNTY, KANSAS
BOND AND INTEREST #3
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Totals for the Prior Year Ended December 31, 2023)

	2023	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 299,352	$ 256,558	$ 258,557	$ (1,999)
Delinquent	3,178	3,345	-	3,345
Motor vehicle	30,956	29,300	23,166	6,134
Recreational vehicle	819	719	539	180
16/20 vehicle	32	1,657	1,197	460
Commercial vehicle	1,137	838	853	(15)
Watercraft	-	-	506	(506)
Interest on idle funds	14,217	15,151	5,000	10,151
Transfers in	77,923	-	-	-
Total Cash Receipts	$ 427,614	$ 307,568	$ 289,818	$ 17,750
EXPENDITURES				
Principal	$ 245,000	$ 265,000	$ 265,000	$ -
Interest	91,301	79,178	79,178	-
Contractual	7,789	1,184	1,100	84
Cash basis reserve	-	-	35,000	(35,000)
Total Expenditures	$ 344,090	$ 345,362	$ 380,278	$ (34,916)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 83,524	$ (37,794)		
UNENCUMBERED CASH - JANUARY 1	88,447	171,971		
UNENCUMBERED CASH - DECEMBER 31	$ 171,971	$ 134,177		

WABAUNSEE COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current tax	$ 9,999,513	$ 15,788,043	$ 15,360,198	$ 10,427,358
Redemptions	73,703	124,037	152,310	45,430
Delinquent personal property tax	14,662	5,761	18,083	2,340
County and township road fund	8,003	33,228	33,213	8,018
Sales and compensating tax	35,016	626,889	604,992	56,913
Motor vehicle tax	270,216	1,192,688	1,167,270	295,634
Recreational vehicle tax	6,146	28,790	29,407	5,529
Mineral tax	721	3,297	3,191	827
Motor vehicle registration	535	671,390	671,942	(17)
Sales tax fee	29	475	474	30
Prosecutor's training	8,337	1,214	576	8,975
Heritage trust fund	1,046	4,636	4,806	876
Returned check	(137)	7,806	7,806	(137)
Commercial vehicle	838	33,582	33,876	544
Excess receipts	(125)	33,441	33,316	-
Drivers licenses	642	25,031	25,380	293
Worthless check fees	355	-	-	355
Neighborhood revitalization	212	5,379	5,591	-
Zoning contingency bond	42,900	45,000	-	87,900
Stray animal	-	2,546	304	2,242
Total Distributable Funds	$ 10,462,612	$ 18,633,233	$ 18,152,735	$ 10,943,110
State Funds				
Educational building	$ -	$ 124,899	$ 124,899	$ -
Institutional building	-	62,450	62,450	-
Total State Funds	$ -	$ 187,349	$ 187,349	$ -
Subdivision Funds				
Cities	$ -	$ 730,187	$ 720,053	$ 10,134
Townships	-	1,481,725	1,481,725	-
School districts	-	6,003,758	6,003,758	-
Cemeteries	197	62,635	62,747	85
Watersheds and drainage	57	86,882	86,937	2
Fire districts	630	675,380	675,971	39
Sewer districts	53,951	5,880	1,999	57,832
Ambulance districts	49,915	588,478	573,967	64,426
Lake Wabaunsee improvement	-	130,182	130,182	-
Community improvement district	26,767	56,287	56,287	26,767
Flint View improvement	738	-	-	738
Total Subdivision Funds	$ 132,255	$ 9,821,394	$ 9,793,626	$ 160,023
Office Cash				
Clerk of the District Court	$ 107,799	$ 48,463	$ 48,120	$ 108,142
County Clerk	30	5,703	5,198	535
Law Library	24,996	6,382	5,449	25,929
Sheriff	28,269	101,724	46,921	83,072
Treasurer - Special Auto	1,091	72,291	72,303	1,079
Total Office Cash	$ 162,185	$ 234,563	$ 177,991	$ 218,757
Total Agency Funds	$ 10,757,052	$ 28,876,539	$ 28,311,701	$ 11,321,890