

WABAUNSEE COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2019

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July 24, 2020

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, 2019, 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.

Independent Auditor's Report

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, 2019, 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, 2019, 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, 2018 (not presented herein), and have issued our report thereon dated May 22, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 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 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2018 (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 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 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, 2018, 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, 2019

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	\$ 720,185	\$ -	\$ 2,263,437	\$ 2,413,682	\$ 569,940	\$ 207,514	\$ 777,454
Special Purpose Funds					-		
Road and Bridge	183,243	-	2,307,485	2,356,906	133,822	300,025	433,847
Noxious Weed	68,485	-	243,799	250,702	61,582	6,570	68,152
Noxious Weed Capital Outlay	128,469	-	20,000	-	148,469	-	148,469
Health	9,342	-	241,032	246,351	4,023	6,550	10,573
Extension Council	1,095	-	145,749	146,000	844	-	844
Regional Library	774	-	104,451	104,643	582	-	582
Regional Library Employee Benefits	140	-	12,317	12,370	87	-	87
Public Transportation	7,817	-	116,377	84,746	39,448	2,994	42,442
Public Trans. Capital Outlay	41,853	-	664	-	42,517	30	42,547
Economic Development	24,866	-	55,873	68,008	12,731	24,749	37,480
Program for Elderly	560	-	98,081	98,183	458	-	458
Appraiser's Cost	39,985	-	131,300	136,142	35,143	12,360	47,503
Election	5,015	-	123,330	100,405	27,940	14,649	42,589
Employee Benefits	387,522	-	1,029,705	979,019	438,208	37,206	475,414
Liability Defense	7,913	-	38,916	27,012	19,817	619	20,436
Park and Recreation	2,184	-	3,244	3,200	2,228	-	2,228
Mental Retardation	55	-	15,040	15,000	95	-	95
Mental Health	7,856	-	46,900	52,200	2,556	-	2,556
Capital Improvement	175,569	-	199,189	7,305	367,453	-	367,453
Road & Bridge Special Sales Tax	1,510,909	-	353,196	1,291,041	573,064	-	573,064
911 Coordinating Council	6,336	-	53,296	9,567	50,065	(1,010)	49,055
Law Enforcement Trust	27	-	-	-	27	-	27
Sheriff's Federal Forfeiture	274	-	3	-	277	-	277
Register of Deeds Technology	17,450	-	10,326	4,778	22,998	-	22,998
Road Machinery & Equipment	249,415	-	-	-	249,415	-	249,415
Sheriff's County Forfeiture	19,020	-	11,944	6,788	24,176	118	24,294
County Health Donations	2,225	-	500	-	2,725	-	2,725
Highway Improvement	165,816	-	100,000	160,816	105,000	-	105,000
Clerk Technology	10,633	-	2,655	3,862	9,426	-	9,426
			(continued)				

STATEMENT 1

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, 2019

Fund	Beginning Unencumbered Cash Balance	Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds							
Treasurer Technology	7,571	-	2,636	-	10,207	-	10,207
Conceal Carry	667	-	293	-	960	-	960
Registered Offender	711	-	1,700	-	2,411	-	2,411
County Attorney Forfeiture	28,270	-	11,175	13,896	25,549	5,997	31,546
Equipment Reserve	200,000	-	50,000	-	250,000	-	250,000
VIN Inspection Fund	-	-	11,970	8,387	3,583	-	3,583
Bond and Interest Funds:							
Bond and Interest #3	191,718	-	137,362	247,470	81,610	-	81,610
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 4,223,970</u>	<u>\$ -</u>	<u>\$ 7,943,945</u>	<u>\$ 8,848,479</u>	<u>\$ 3,319,436</u>	<u>\$ 618,371</u>	<u>\$ 3,937,807</u>
Composition of Cash:							
Checking Accounts							\$ 11,686,917
Certificates of Deposit							1,200,000
Cash on hand							800
Total Cash							<u>\$ 12,887,717</u>
Agency Funds per Page 54							<u>(8,949,910)</u>
Total Reporting Entity (Excluding Agency Funds)							<u>\$ 3,937,807</u>

Financial Statement

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

WABAUNSEE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2019

Notes to Financial Statement

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, 2019

Notes to Financial Statement

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
Conceal Carry
Equipment Reserve

Road Machinery and Equipment
Register of Deeds Technology
Law Enforcement Trust
Registered Offender
Clerk Technology
County Attorney Forfeiture
VIN Inspection

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, 2019

Notes to Financial Statement

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, 2019, the County's carrying amount of deposits was \$12,886,917 and the bank balance was \$12,913,734. 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 \$11,663,734 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

WABAUNSEE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2019

Notes to Financial Statement

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. There were no violations noted for the year ended December 31, 2019.

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.

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 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$213,336 for the year ended December 31, 2019.

Net Pension Liability. At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,782,446. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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.

WABAUNSEE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2019

Note 6: Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Capital Improvement	K.S.A. 19-120	\$ 150,000
General	Equipment Reserve	K.S.A. 19-120	50,000
Road and Bridge	Highway Improvement	K.S.A. 68-590	100,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	20,000
Total			<u><u>\$ 320,000</u></u>

Note 7: Other Long-Term Obligations from Operations

Other Post-Employment Benefits

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

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, 2019

Notes to Financial Statement

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, 2019.

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 July 24, 2020, the date the financial statement was available to be issued.

WABAUNSEE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2019

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	\$ 2,235,000	\$ -	\$ 115,000	\$ (115,000)	\$ 2,120,000	\$ 53,220
Series 2017A	1.5 - 3.0%	11/15/17	930,000	2032	890,000	-	55,000	(55,000)	835,000	22,250
Capital Leases										
Sheriff Vehicles (4)	3.99%	7/8/19	175,000	2023	-	175,000	-	175,000	175,000	-
Total Contractual Indebtedness					<u>\$ 3,125,000</u>	<u>\$ 175,000</u>	<u>\$ 170,000</u>	<u>\$ 5,000</u>	<u>\$ 3,130,000</u>	<u>\$ 75,470</u>

WABAUNSEE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2019

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>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025-2029</u>	<u>2030-2034</u>	<u>2035-2039</u>	<u>Total</u>
PRINCIPAL									
General Obligation Bonds									
Series 2015A	\$ 105,000	\$ 110,000	\$ 110,000	\$ 115,000	\$ 120,000	\$ 645,000	\$ 750,000	\$ 165,000	\$ 2,120,000
Series 2017A	55,000	60,000	60,000	60,000	60,000	325,000	215,000	-	835,000
Capital Leases									
Sheriff Vehicles (4)	43,439	42,117	43,835	45,609	-	-	-	-	175,000
Total Principal	<u>\$ 203,439</u>	<u>\$ 212,117</u>	<u>\$ 213,835</u>	<u>\$ 220,609</u>	<u>\$ 180,000</u>	<u>\$ 970,000</u>	<u>\$ 965,000</u>	<u>\$ 165,000</u>	<u>\$ 3,130,000</u>
INTEREST									
General Obligation Bonds									
Series 2015A	\$ 51,495	\$ 49,920	\$ 48,270	\$ 46,510	\$ 44,498	\$ 183,190	\$ 92,675	\$ 4,950	\$ 521,508
Series 2017A	21,150	20,050	18,850	17,650	16,450	60,013	13,049	-	167,212
Capital Leases									
Sheriff Vehicles (4)	4,015	5,337	3,618	1,845	-	-	-	-	14,815
Total Interest	<u>\$ 76,660</u>	<u>\$ 75,307</u>	<u>\$ 70,738</u>	<u>\$ 66,005</u>	<u>\$ 60,948</u>	<u>\$ 243,203</u>	<u>\$ 105,724</u>	<u>\$ 4,950</u>	<u>\$ 703,535</u>
TOTAL PRINCIPAL AND INTEREST	<u>\$ 280,099</u>	<u>\$ 287,424</u>	<u>\$ 284,573</u>	<u>\$ 286,614</u>	<u>\$ 240,948</u>	<u>\$ 1,213,203</u>	<u>\$ 1,070,724</u>	<u>\$ 169,950</u>	<u>\$ 3,833,535</u>

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

WABAUNSEE COUNTY, KANSAS
SUMMARY STATEMENT OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General	\$ 2,562,081	\$ -	\$ 2,562,081	\$ 2,413,682	\$ (148,399)
Special Purpose Funds					
Road and Bridge	2,372,498	-	2,372,498	2,356,906	(15,592)
Noxious Weed	275,100	-	275,100	250,702	(24,398)
Noxious Weed Capital Outlay	128,469	-	128,469	-	(128,469)
Health	256,700	-	256,700	246,351	(10,349)
Extension Council	146,000	-	146,000	146,000	-
Regional Library	104,644	-	104,644	104,643	(1)
Regional Library Employee Benefits	12,371	-	12,371	12,370	(1)
Public Transportation	114,500	-	114,500	84,746	(29,754)
Public Transportation Capital Outlay	53,629	-	53,629	-	(53,629)
Economic Development	68,010	-	68,010	68,008	(2)
Program for Elderly	98,183	-	98,183	98,183	-
Appraiser's Cost	148,690	-	148,690	136,142	(12,548)
Election	126,500	-	126,500	100,405	(26,095)
Employee Benefits	1,240,000	-	1,240,000	979,019	(260,981)
Liability Defense	38,500	-	38,500	27,012	(11,488)
Park and Recreation	8,853	-	8,853	3,200	(5,653)
Mental Retardation	15,000	-	15,000	15,000	-
Mental Health	52,200	-	52,200	52,200	-
Capital Improvement	210,063	-	210,063	7,305	(202,758)
Road and Bridge Special Sales Tax	2,255,894	-	2,255,894	1,291,041	(964,853)
911 Coordinating Council	130,000	-	130,000	9,567	(120,433)
Bond and Interest Funds:					
Bond and Interest #3	320,485	-	320,485	247,470	(73,015)
	<u>\$ 10,738,370</u>	<u>\$ -</u>	<u>\$ 10,738,370</u>	<u>\$ 8,649,952</u>	<u>\$ (2,088,418)</u>

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, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad Valorem	\$ 1,214,972	\$ 1,354,273	\$ 1,367,716	\$ (13,443)
Delinquent	21,656	20,599	-	20,599
Interest on delinquent tax	41,662	42,525	20,000	22,525
Countywide sales tax	405,989	397,504	360,000	37,504
Motor vehicle tax	109,488	124,829	115,569	9,260
Recreational vehicle tax	2,186	2,841	2,138	703
16/20 Vehicle tax	7,081	8,110	6,611	1,499
Commercial vehicle tax	4,217	3,578	3,966	(388)
Liquor tax	3,331	3,244	1,200	2,044
Mineral tax	1,235	1,276	2,500	(1,224)
Mortgage registrations	18,282	-	35,000	(35,000)
Officer's fees	106,417	121,644	60,000	61,644
Building permits and zoning appeals	11,748	11,194	7,100	4,094
Sheriffs fees	71,526	24,105	15,000	9,105
Antique tags	3,555	3,410	2,500	910
Diversion fees	24,082	35,194	20,000	15,194
Special Auto	-	-	5,000	-
Interest on idle funds	40,956	104,146	25,000	79,146
Reimbursements	4,755	4,484	-	4,484
Other receipts	2,945	481	10,000	(9,519)
Total Cash Receipts	\$ 2,096,083	\$ 2,263,437	\$ 2,059,300	\$ 209,137

WABAUNSEE COUNTY, KANSAS

GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)

Regulatory Basis

For the Year Ended December 31, 2019

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

	2018	2019		Variance Over (Under)
		Actual	Budget	
EXPENDITURES				
County Commissioners				
Personnel services	\$ 47,486	\$ 49,225	\$ 51,000	\$ (1,775)
Contractual services	18,355	15,408	16,500	(1,092)
Commodities	2,152	2,659	2,000	659
Capital outlay	-	-	500	(500)
Total County Commissioners	\$ 67,993	\$ 67,292	\$ 70,000	\$ (2,708)
County Clerk				
Personnel services	\$ 125,082	\$ 136,187	\$ 134,500	\$ 1,687
Contractual services	2,427	1,309	2,000	(691)
Commodities	3,166	1,558	3,300	(1,742)
Capital outlay	-	805	1,000	(195)
Total County Clerk	\$ 130,675	\$ 139,859	\$ 140,800	\$ (941)
County Treasurer				
Personnel services	\$ 86,244	\$ 89,084	\$ 94,650	\$ (5,566)
Contractual services	7,484	10,885	15,260	(4,375)
Commodities	7,352	6,008	3,500	2,508
Capital outlay	920	2,654	2,500	154
Total County Treasurer	\$ 102,000	\$ 108,631	\$ 115,910	\$ (7,279)
County Attorney				
Personnel services	\$ 89,182	\$ 98,751	\$ 101,419	\$ (2,668)
Contractual services	9,089	6,958	9,150	(2,192)
Commodities	1,527	790	1,400	(610)
Total County Attorney	\$ 99,798	\$ 106,499	\$ 111,969	\$ (5,470)
Register of Deeds				
Personnel services	\$ 83,157	\$ 86,355	\$ 86,687	\$ (332)
Contractual services	2,710	1,871	3,000	(1,129)
Commodities	4,639	2,344	1,300	1,044
Capital outlay	5,747	-	-	-
Total Register of Deeds	\$ 96,253	\$ 90,570	\$ 90,987	\$ (417)
Sheriff				
Personnel services	\$ 836,561	\$ 876,516	\$ 840,192	\$ 36,324
Contractual services	109,440	90,152	102,300	(12,148)
Commodities	121,387	93,503	105,350	(11,847)
Capital outlay	109,744	106,508	126,725	(20,217)
Total Sheriff	\$ 1,177,132	\$ 1,166,679	\$ 1,174,567	\$ (7,888)
District Court				
Contractual services	\$ 81,496	\$ 66,906	\$ 74,400	\$ (7,494)
Commodities	2,551	2,028	4,200	(2,172)
Capital outlay	6,759	6,429	9,963	(3,534)
Total District Court	\$ 90,806	\$ 75,363	\$ 88,563	\$ (13,200)

(continued)

WABAUNSEE COUNTY, KANSAS

GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)

Regulatory Basis

For the Year Ended December 31, 2019

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

	2018	2019		Variance Over (Under)
		Actual	Budget	
EXPENDITURES (CONTINUED)				
Courthouse				
Personnel services	\$ 32,168	\$ 35,230	\$ 35,000	\$ 230
Contractual services	67,568	51,715	55,000	(3,285)
Commodities	7,334	6,177	7,000	(823)
Capital outlay	-	-	90,000	(90,000)
Total Courthouse	<u>\$ 107,070</u>	<u>\$ 93,122</u>	<u>\$ 187,000</u>	<u>\$ (93,878)</u>
Emergency Preparedness				
Personnel services	\$ 25,314	\$ 30,363	\$ 29,608	\$ 755
Contractual services	10,804	9,166	14,200	(5,034)
Commodities	1,322	850	2,600	(1,750)
Capital outlay	1,877	8,190	2,250	5,940
Total Emergency Preparedness	<u>\$ 39,317</u>	<u>\$ 48,569</u>	<u>\$ 48,658</u>	<u>\$ (89)</u>
Planning and Zoning				
Personnel services	\$ 17,770	\$ 17,993	\$ 30,000	\$ (12,007)
Contractual services	22,742	12,058	9,360	2,698
Commodities	-	4,439	1,200	3,239
Capital outlay	-	-	1,500	(1,500)
Total Planning and Zoning	<u>\$ 40,512</u>	<u>\$ 34,490</u>	<u>\$ 42,060</u>	<u>\$ (7,570)</u>
Special Services				
Historical	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Solid waste	6,287	5,521	10,000	(4,479)
Soil conservation	37,500	37,500	37,500	-
Coroner's expense	16,229	16,788	17,000	(212)
County Fair	19,900	19,900	19,900	-
Courthouse maintenance	16,312	11,340	80,000	(68,660)
Juvenile detention	1,650	1,200	10,000	(8,800)
Three Rivers Inc.	5,000	-	-	-
Allocable expense	27,384	21,267	35,000	(13,733)
Professional fees	34,387	34,343	36,000	(1,657)
Technology	55,893	102,506	100,000	2,506
Miscellaneous	270	19,726	16,168	3,558
Health	-	-	17,000	(17,000)
To 911	2,517	2,517	3,000	(483)
Friendship Meals Health Insurance	3,792	-	-	-
Transfers out	200,000	200,000	99,999	100,001
Total Special Services	<u>\$ 437,121</u>	<u>\$ 482,608</u>	<u>\$ 491,567</u>	<u>\$ (8,959)</u>
Total Expenditures	<u>\$ 2,388,677</u>	<u>2,413,682</u>	<u>\$ 2,562,081</u>	<u>\$ (148,399)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ (292,594)</u>	<u>\$ (150,245)</u>		
UNENCUMBERED CASH - JANUARY 1	<u>1,012,779</u>	<u>720,185</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 720,185</u>	<u>\$ 569,940</u>		

WABAUNSEE COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes and shared revenue				
Ad Valorem property tax	\$ 1,844,660	\$ 1,744,795	\$ 1,763,791	\$ (18,996)
Delinquent tax	24,005	26,555	-	26,555
Motor vehicle tax	124,673	177,706	175,885	1,821
Recreational vehicle	2,486	4,090	3,256	834
16/20 vehicle tax	8,423	9,219	10,058	(839)
Commercial vehicle tax	4,794	5,415	6,035	(620)
Intergovernmental revenue				
Special Highway Fund and Equalization	280,225	284,983	277,551	7,432
Miscellaneous				
Refunds and reimbursements	49,249	54,722	20,000	34,722
Total Cash Receipts	<u>\$ 2,338,515</u>	<u>\$ 2,307,485</u>	<u>\$ 2,256,576</u>	<u>\$ 50,909</u>
EXPENDITURES				
Maintenance				
Personnel services	\$ 443,543	\$ 466,255	\$ 520,448	\$ (54,193)
Contractual services	107,997	94,540	223,050	(128,510)
Commodities	1,110,604	1,483,965	1,317,500	166,465
Construction				
Capital outlay	382,822	212,146	311,500	(99,354)
Transfers out	269,215	100,000	-	100,000
Total Expenditures	<u>\$ 2,314,181</u>	<u>\$ 2,356,906</u>	<u>\$ 2,372,498</u>	<u>\$ (15,592)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 24,334	\$ (49,421)		
UNENCUMBERED CASH - JANUARY 1	<u>158,909</u>	<u>183,243</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 183,243</u>	<u>\$ 133,822</u>		

WABAUNSEE COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance Over (Under)
	2018	Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem property	\$ 123,304	\$ 131,466	\$ 132,940	\$ (1,474)
Delinquent	1,983	1,995	-	1,995
Sale of chemicals and labor	100,824	96,673	105,508	(8,835)
Motor vehicle	9,817	12,298	11,758	540
Recreational vehicle	195	281	218	63
16/20 vehicle	716	723	672	51
Commercial vehicle	376	363	403	(40)
Total Cash Receipts	\$ 237,215	\$ 243,799	\$ 251,499	\$ (7,700)
EXPENDITURES				
Personnel services	\$ 66,580	\$ 70,431	\$ 71,000	\$ (569)
Contractual services	19,792	12,911	13,250	(339)
Commodities	147,780	127,970	170,850	(42,880)
Capital outlay	1,945	19,390	20,000	(610)
Transfers out	-	20,000	-	20,000
Total Expenditures	\$ 236,097	\$ 250,702	\$ 275,100	\$ (24,398)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,118	\$ (6,903)		
UNENCUMBERED CASH - JANUARY 1	67,367	68,485		
UNENCUMBERED CASH - DECEMBER 31	\$ 68,485	\$ 61,582		

WABAUNSEE COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer in	\$ -	\$ 20,000	\$ -	\$ 20,000
EXPENDITURES				
Capital outlay	\$ -	\$ -	\$ 128,469	\$ (128,469)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ 20,000		
UNENCUMBERED CASH - JANUARY 1	128,469	128,469		
UNENCUMBERED CASH - DECEMBER 31	\$ 128,469	\$ 148,469		

WABAUNSEE COUNTY, KANSAS
HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem property	\$ 155,118	\$ 155,495	\$ 157,638	\$ (2,143)
Delinquent	2,506	2,512	-	2,512
Motor vehicle	12,413	15,492	14,784	708
Recreational vehicle	247	354	274	80
16/20 vehicle	891	915	845	70
Commercial vehicle	476	457	507	(50)
Grants	77,166	63,635	48,172	15,463
Other revenues	429	2,172	28,200	(26,028)
Total Cash Receipts	<u>\$ 249,246</u>	<u>\$ 241,032</u>	<u>\$ 250,420</u>	<u>\$ (9,388)</u>
EXPENDITURES				
Personnel services	\$ 213,602	\$ 211,410	\$ 202,700	\$ 8,710
Contractual services	20,725	16,377	16,100	277
Commodities	10,241	10,774	11,000	(226)
Capital outlay	3,366	6,097	4,700	1,397
Environmental sanitation	-	1,693	22,200	(20,507)
Total Expenditures	<u>\$ 247,934</u>	<u>\$ 246,351</u>	<u>\$ 256,700</u>	<u>\$ (10,349)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,312	\$ (5,319)		
UNENCUMBERED CASH - JANUARY 1	<u>8,030</u>	<u>9,342</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 9,342</u>	<u>\$ 4,023</u>		

WABAUNSEE COUNTY, KANSAS
EXTENSION COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
		<u>Actual</u>		
RECEIPTS				
Taxes				
Ad Valorem property	\$ 127,578	\$ 129,548	\$ 130,985	\$ (1,437)
Delinquent	2,076	2,062	-	2,062
Motor vehicle	10,145	12,724	12,162	562
Recreational vehicle	202	291	225	66
16/20 vehicle	721	749	695	54
Commercial vehicle	389	375	417	(42)
Total Cash Receipts	<u>\$ 141,111</u>	<u>\$ 145,749</u>	<u>\$ 144,484</u>	<u>\$ 1,265</u>
EXPENDITURES				
Appropriation of the year	<u>\$ 142,000</u>	<u>\$ 146,000</u>	<u>\$ 146,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (889)	\$ (251)		
UNENCUMBERED CASH - JANUARY 1	<u>1,984</u>	<u>1,095</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,095</u>	<u>\$ 844</u>		

WABAUNSEE COUNTY, KANSAS
REGIONAL LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance Over (Under)
	2018	Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem property	\$ 93,956	\$ 92,563	\$ 93,609	\$ (1,046)
Delinquent	1,523	1,518	-	1,518
Motor vehicle	7,363	9,337	8,959	378
Recreational vehicle	146	214	166	48
16/20 vehicle	538	543	512	31
Commercial vehicle	282	276	307	(31)
Total Cash Receipts	<u>\$ 103,808</u>	<u>\$ 104,451</u>	<u>\$ 103,553</u>	<u>\$ 898</u>
EXPENDITURES				
Appropriation for the year	\$ 104,479	\$ 104,643	\$ 104,644	\$ (1)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (671)	\$ (192)		
UNENCUMBERED CASH - JANUARY 1	<u>1,445</u>	<u>774</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 774</u>	<u>\$ 582</u>		

WABAUNSEE COUNTY, KANSAS
REGIONAL LIBRARY EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem property	\$ 10,686	\$ 10,956	\$ 11,097	\$ (141)
Delinquent	181	177	-	177
Motor vehicle	853	1,066	1,017	49
Recreational vehicle	17	24	19	5
16/20 vehicle	65	63	58	5
Commercial vehicle	32	31	35	(4)
Total Cash Receipts	<u>\$ 11,834</u>	<u>\$ 12,317</u>	<u>\$ 12,226</u>	<u>\$ 91</u>
EXPENDITURES				
Employee benefits	\$ 11,855	\$ 12,370	\$ 12,371	\$ (1)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (21)	\$ (53)		
UNENCUMBERED CASH - JANUARY 1	<u>161</u>	<u>140</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 140</u>	<u>\$ 87</u>		

WABAUNSEE COUNTY, KANSAS
PUBLIC TRANSPORTATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance Over (Under)
	2018	Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem	\$ 17,143	\$ 47,983	\$ 48,470	\$ (487)
Delinquent	234	239	-	239
Motor vehicle	1,131	1,645	1,727	(82)
Recreational vehicle	23	38	30	8
Commercial vehicle	44	50	56	(6)
User fees	-	-	7,200	(7,200)
State of Kansas	111,670	66,422	56,315	10,107
Total Cash Receipts	\$ 130,245	\$ 116,377	\$ 113,798	\$ 2,579
EXPENDITURES				
Personnel services	\$ 52,589	\$ 59,461	\$ 66,000	\$ (6,539)
Contractual	7,743	5,821	8,000	(2,179)
Commodities	19,586	17,810	15,500	2,310
Capital outlay	45,759	1,654	25,000	(23,346)
Total Expenditures	\$ 125,677	\$ 84,746	\$ 114,500	\$ (29,754)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 4,568	\$ 31,631		
UNENCUMBERED CASH - JANUARY 1	3,249	7,817		
UNENCUMBERED CASH - DECEMBER 31	\$ 7,817	\$ 39,448		

WABAUNSEE COUNTY, KANSAS
PUBLIC TRANSPORTATION CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance Over (Under)
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	
RECEIPTS				
Interest income	\$ 294	\$ 664	\$ 300	\$ 364
EXPENDITURES				
Capital outlay	\$ 23,613	\$ -	\$ 53,629	\$ (53,629)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (23,319)	\$ 664		
UNENCUMBERED CASH - JANUARY 1	65,172	41,853		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 41,853</u>	<u>\$ 42,517</u>		

WABAUNSEE COUNTY, KANSAS
ECONOMIC DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem	\$ 47,665	\$ 48,121	\$ 48,635	\$ (514)
Delinquent	729	761	-	761
Motor vehicle	3,140	4,551	4,543	8
Recreational vehicle	62	105	84	21
16/20 vehicle	311	228	260	(32)
Commercial vehicle	118	140	156	(16)
Miscellaneous collections	1,123	1,967	1,000	967
Total Cash Receipts	<u>\$ 53,148</u>	<u>\$ 55,873</u>	<u>\$ 54,678</u>	<u>\$ 1,195</u>
EXPENDITURES				
Personnel services	\$ 37,430	\$ 37,332	\$ 43,560	\$ (6,228)
Contractual	12,166	28,556	17,000	11,556
Commodities	1,051	1,475	4,750	(3,275)
Capital outlay	2,222	645	2,700	(2,055)
Total Expenditures	<u>\$ 52,869</u>	<u>\$ 68,008</u>	<u>\$ 68,010</u>	<u>\$ (2)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 279	\$ (12,135)		
UNENCUMBERED CASH - JANUARY 1	<u>24,587</u>	<u>24,866</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 24,866</u>	<u>\$ 12,731</u>		

WABAUNSEE COUNTY, KANSAS
PROGRAM FOR ELDERLY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem	\$ 82,202	\$ 87,644	\$ 88,626	\$ (982)
Delinquent	1,318	1,328	-	1,328
Motor vehicle	6,538	8,197	7,838	359
Recreational vehicle	130	188	145	43
16/20 vehicle	477	482	448	34
Commercial vehicle	251	242	269	(27)
Total Cash Receipts	<u>\$ 90,916</u>	<u>\$ 98,081</u>	<u>\$ 97,326</u>	<u>\$ 755</u>
EXPENDITURES				
Appropriations	\$ 91,370	\$ 98,183	\$ 98,183	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (454)	\$ (102)		
UNENCUMBERED CASH - JANUARY 1	<u>1,014</u>	<u>560</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 560</u>	<u>\$ 458</u>		

WABAUNSEE COUNTY, KANSAS
APPRAISER'S COST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem	\$ 134,718	\$ 110,743	\$ 111,933	\$ (1,190)
Delinquent	2,017	2,085	-	2,085
Motor vehicle	9,998	13,235	12,847	388
Recreational vehicle	199	304	238	66
16/20 vehicle	684	739	735	4
Commercial vehicle	384	396	441	(45)
Other reimbursements	4,325	3,798	5,000	(1,202)
Total Cash Receipts	<u>\$ 152,325</u>	<u>\$ 131,300</u>	<u>\$ 131,194</u>	<u>\$ 106</u>
EXPENDITURES				
Personnel services	\$ 105,541	\$ 109,448	\$ 109,040	\$ 408
Contractual	20,548	21,271	28,650	(7,379)
Commodities	4,908	4,488	7,000	(2,512)
Capital outlay	4,830	935	4,000	(3,065)
Total Expenditures	<u>\$ 135,827</u>	<u>\$ 136,142</u>	<u>\$ 148,690</u>	<u>\$ (12,548)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 16,498	\$ (4,842)		
UNENCUMBERED CASH - JANUARY 1	17,566	39,985		
PLUS CANCELLED ENCUMBRANCES	<u>5,921</u>	<u>-</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 39,985</u>	<u>\$ 35,143</u>		

WABAUNSEE COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem	\$ 48,408	\$ 117,435	\$ 118,803	\$ (1,368)
Delinquent	688	740	-	740
Motor vehicle	3,298	4,664	4,619	45
Recreational vehicle	65	107	86	21
16/20 vehicle	262	242	264	(22)
Commercial vehicle	126	142	158	(16)
Total Cash Receipts	<u>\$ 52,847</u>	<u>\$ 123,330</u>	<u>\$ 123,930</u>	<u>\$ (600)</u>
EXPENDITURES				
Personnel services	\$ 35,276	\$ 30,503	\$ 30,000	\$ 503
Contractual	17,420	33,144	22,500	10,644
Commodities	6,168	19,888	4,000	15,888
Capital outlay	-	16,840	70,000	(53,160)
Miscellaneous	-	30	-	30
Total Expenditures	<u>\$ 58,864</u>	<u>\$ 100,405</u>	<u>\$ 126,500</u>	<u>\$ (26,095)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (6,017)	\$ 22,925		
UNENCUMBERED CASH - JANUARY 1	<u>11,032</u>	<u>5,015</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 5,015</u>	<u>\$ 27,940</u>		

WABAUNSEE COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem	\$ 802,448	\$ 929,360	\$ 939,743	\$ (10,383)
Delinquent	13,867	13,452	-	13,452
Motor vehicle	58,908	78,435	76,510	1,925
Recreational vehicle	1,162	1,801	1,417	384
16/20 vehicle	5,215	4,299	4,375	(76)
Commercial vehicle	2,237	2,358	2,625	(267)
Total Cash Receipts	<u>\$ 883,837</u>	<u>\$ 1,029,705</u>	<u>\$ 1,024,670</u>	<u>\$ 5,035</u>
EXPENDITURES				
Payroll taxes and employee benefits	\$ 947,173	\$ 974,046	\$ 1,240,000	\$ (265,954)
Other	4,866	4,973	-	4,973
Total Expenditures	<u>\$ 952,039</u>	<u>\$ 979,019</u>	<u>\$ 1,240,000</u>	<u>\$ (260,981)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (68,202)	\$ 50,686		
UNENCUMBERED CASH - JANUARY 1	<u>455,724</u>	<u>387,522</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 387,522</u>	<u>\$ 438,208</u>		

WABAUNSEE COUNTY, KANSAS
LIABILITY DEFENSE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem	\$ 25,564	\$ 34,959	\$ 35,365	\$ (406)
Delinquent	401	406	-	406
Motor vehicle	1,992	2,538	2,435	103
Recreational vehicle	40	58	45	13
16/20 vehicle	139	147	139	8
Commercial vehicle	76	75	84	(9)
Miscellaneous	-	733	-	733
Total Cash Receipts	\$ 28,212	\$ 38,916	\$ 38,068	\$ 848
EXPENDITURES				
Insurance and bond premiums	\$ 29,446	\$ 27,012	\$ 38,500	\$ (11,488)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,234)	\$ 11,904		
UNENCUMBERED CASH - JANUARY 1	9,147	7,913		
UNENCUMBERED CASH - DECEMBER 31	\$ 7,913	\$ 19,817		

WABAUNSEE COUNTY, KANSAS
PARK AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Liquor	\$ 3,331	\$ 3,244	\$ 3,500	\$ (256)
EXPENDITURES				
Payments to cities and lakes				
Recreational programs	\$ 3,200	\$ 3,200	\$ 8,853	\$ (5,653)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 131	\$ 44		
UNENCUMBERED CASH - JANUARY 1	2,053	2,184		
UNENCUMBERED CASH - DECEMBER 31	\$ 2,184	\$ 2,228		

WABAUNSEE COUNTY, KANSAS
MENTAL RETARDATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem property	\$ 13,481	\$ 13,323	\$ 13,437	\$ (114)
Delinquent	204	218	-	218
Motor vehicle	1,088	1,348	1,288	60
Recreational vehicle tax	22	31	24	7
16/20 vehicle tax	84	80	74	6
Commercial vehicle tax	42	40	44	(4)
Total Cash Receipts	<u>\$ 14,921</u>	<u>\$ 15,040</u>	<u>\$ 14,867</u>	<u>\$ 173</u>
EXPENDITURES				
Appropriation to Mental Health Unit	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (79)	\$ 40		
UNENCUMBERED CASH - JANUARY 1	<u>134</u>	<u>55</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 55</u>	<u>\$ 95</u>		

WABAUNSEE COUNTY, KANSAS
MENTAL HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem property	\$ 39,372	\$ 34,455	\$ 34,797	\$ (342)
Delinquent	609	628	-	628
Motor vehicle	2,969	3,876	3,752	124
Recreational vehicle tax	59	89	69	20
16/20 vehicle tax	233	218	215	3
Commercial vehicle tax	113	116	129	(13)
Liquor tax	8,704	7,518	7,800	(282)
Total Cash Receipts	<u>\$ 52,059</u>	<u>\$ 46,900</u>	<u>\$ 46,762</u>	<u>\$ 138</u>
EXPENDITURES				
Remittance to Mental Health Center	\$ 51,200	\$ 52,200	\$ 52,200	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 859	\$ (5,300)		
UNENCUMBERED CASH - JANUARY 1	<u>6,997</u>	<u>7,856</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 7,856</u>	<u>\$ 2,556</u>		

WABAUNSEE COUNTY, KANSAS
CAPITAL IMPROVEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem property	\$ 41,101	\$ 43,822	\$ 44,314	\$ (492)
Delinquent	805	812	-	812
Motor vehicle	3,479	4,193	3,992	201
16/20 vehicle	477	241	224	17
Commercial vehicle	126	121	134	(13)
Transfer in	-	150,000	-	150,000
Total Cash Receipts	<u>\$ 45,988</u>	<u>\$ 199,189</u>	<u>\$ 48,664</u>	<u>\$ 150,525</u>
EXPENDITURES				
Contractual services	\$ 47,825	\$ 7,305	\$ 60,000	\$ (52,695)
Commodities	390	-	5,000	(5,000)
Capital outlay	-	-	145,063	(145,063)
Total Expenditures	<u>\$ 48,215</u>	<u>\$ 7,305</u>	<u>\$ 210,063</u>	<u>\$ (202,758)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (2,227)	\$ 191,884		
UNENCUMBERED CASH - JANUARY 1	<u>177,796</u>	<u>175,569</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 175,569</u>	<u>\$ 367,453</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, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Collections	\$ 326,644	\$ 333,450	\$ 320,000	\$ 13,450
Interest income	8,272	19,746	7,000	12,746
Total Cash Receipts	<u>\$ 334,916</u>	<u>\$ 353,196</u>	<u>\$ 327,000</u>	<u>\$ 26,196</u>
EXPENDITURES				
Capital outlay	\$ 468,102	\$ 1,291,041	\$ 2,255,894	\$ (964,853)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (133,186)	\$ (937,845)		
UNENCUMBERED CASH - JANUARY 1	<u>1,644,095</u>	<u>1,510,909</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,510,909</u>	<u>\$ 573,064</u>		

WABAUNSEE COUNTY, KANSAS
911 COORDINATING COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Collections	\$ 45,984	\$ 52,887	\$ 55,000	\$ (2,113)
Interest income	4,308	409	6,000	(5,591)
Total Cash Receipts	<u>\$ 50,292</u>	<u>\$ 53,296</u>	<u>\$ 61,000</u>	<u>\$ (7,704)</u>
EXPENDITURES				
Contractual	\$ 82,975	\$ 7,979	\$ 90,000	\$ (82,021)
Commodities	-	440	5,000	(4,560)
Capital outlay	59,698	1,148	35,000	(33,852)
Total Expenditures	<u>\$ 142,673</u>	<u>\$ 9,567</u>	<u>\$ 130,000</u>	<u>\$ (120,433)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (92,381)	\$ 43,729		
UNENCUMBERED CASH - JANUARY 1	<u>98,717</u>	<u>6,336</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 6,336</u>	<u>\$ 50,065</u>		

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

For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019
RECEIPTS	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>
UNENCUMBERED CASH - JANUARY 1	<u>27</u>	<u>27</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 27</u></u>	<u><u>\$ 27</u></u>

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

For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
RECEIPTS		
Miscellaneous income	\$ 1,800	\$ -
Interest income	2	3
Total Cash Receipts	<u>\$ 1,802</u>	<u>\$ 3</u>
EXPENDITURES	<u>\$ 2,050</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (248)	\$ 3
UNENCUMBERED CASH - JANUARY 1	<u>522</u>	<u>274</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 274</u></u>	<u><u>\$ 277</u></u>

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

For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019
RECEIPTS		
Technology fees	\$ 10,346	\$ 9,994
Interest income	186	332
Total Cash Receipts	<u>\$ 10,532</u>	<u>\$ 10,326</u>
EXPENDITURES		
Contractual	\$ 9,633	\$ 4,264
Commodities	15,380	514
Total Expenditures	<u>\$ 25,013</u>	<u>\$ 4,778</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (14,481)	\$ 5,548
UNENCUMBERED CASH - JANUARY 1	<u>31,931</u>	<u>17,450</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 17,450</u></u>	<u><u>\$ 22,998</u></u>

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

For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
RECEIPTS		
Sale of property	\$ 14,888	\$ -
Transfers in	-	-
Total Cash Receipts	<u>\$ 14,888</u>	<u>\$ -</u>
EXPENDITURES		
Purchase of machinery	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 14,888	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>234,527</u>	<u>249,415</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 249,415</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, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019
RECEIPTS		
Interest income	\$ 308	\$ 413
Miscellaneous	15,803	11,531
Total Cash Receipts	<u>\$ 16,111</u>	<u>\$ 11,944</u>
EXPENDITURES		
Contractual	\$ 10,773	\$ 4,943
Commodities	17,005	1,845
Capital outlay	37,239	-
Total Expenditures	<u>\$ 65,017</u>	<u>\$ 6,788</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (48,906)	\$ 5,156
UNENCUMBERED CASH - JANUARY 1	<u>67,926</u>	<u>19,020</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 19,020</u></u>	<u><u>\$ 24,176</u></u>

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

For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
RECEIPTS		
State grants	<u>\$ 500</u>	<u>\$ 500</u>
EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 500</u>	<u>\$ 500</u>
UNENCUMBERED CASH - JANUARY 1	<u>1,725</u>	<u>2,225</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 2,225</u></u>	<u><u>\$ 2,725</u></u>

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

For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
RECEIPTS		
Transfers in	\$ 150,000	\$ 100,000
EXPENDITURES		
Contractual services	\$ 304,232	\$ -
Commodities	23,643	160,816
Total Expenditures	<u>\$ 327,875</u>	<u>\$ 160,816</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (177,875)	\$ (60,816)
UNENCUMBERED CASH - JANUARY 1	<u>343,691</u>	<u>165,816</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 165,816</u></u>	<u><u>\$ 105,000</u></u>

WABAUNSEE COUNTY, KANSAS
CLERK TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
RECEIPTS		
Collections	\$ 2,585	\$ 2,499
Interest income	48	156
Total Cash Receipts	<u>\$ 2,633</u>	<u>\$ 2,655</u>
EXPENDITURES	<u>\$ -</u>	<u>\$ 3,862</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,633	\$ (1,207)
UNENCUMBERED CASH - JANUARY 1	<u>8,000</u>	<u>10,633</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 10,633</u></u>	<u><u>\$ 9,426</u></u>

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

For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
RECEIPTS		
Collections	\$ 2,587	\$ 2,499
Interest income	36	137
Total Cash Receipts	<u>\$ 2,623</u>	<u>\$ 2,636</u>
EXPENDITURES	<u>\$ 3,052</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (429)	\$ 2,636
UNENCUMBERED CASH - JANUARY 1	<u>8,000</u>	<u>7,571</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 7,571</u></u>	<u><u>\$ 10,207</u></u>

WABAUNSEE COUNTY, KANSAS
CONCEAL CARRY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
RECEIPTS		
Collections	\$ 877	\$ 293
EXPENDITURES	<u>\$ 781</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 96	\$ 293
UNENCUMBERED CASH - JANUARY 1	<u>571</u>	<u>667</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 667</u></u>	<u><u>\$ 960</u></u>

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

For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
RECEIPTS		
Collections	<u>\$ 1,500</u>	<u>\$ 1,700</u>
EXPENDITURES	<u>\$ 3,309</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ (1,809)</u>	<u>\$ 1,700</u>
UNENCUMBERED CASH - JANUARY 1	<u>2,520</u>	<u>711</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 711</u></u>	<u><u>\$ 2,411</u></u>

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

For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
RECEIPTS		
Collections	<u>\$ 17,364</u>	<u>\$ 11,175</u>
EXPENDITURES	<u>\$ 14,251</u>	<u>\$ 13,896</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 3,113</u>	<u>\$ (2,721)</u>
UNENCUMBERED CASH - JANUARY 1	<u>25,157</u>	<u>28,270</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 28,270</u></u>	<u><u>\$ 25,549</u></u>

WABAUNSEE COUNTY, KANSAS
EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
RECEIPTS		
Transfers in	\$ 200,000	\$ 50,000
EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 200,000	\$ 50,000
UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>200,000</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 200,000</u></u>	<u><u>\$ 250,000</u></u>

WABAUNSEE COUNTY, KANSAS
VIN INSPECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
RECEIPTS		
Fees	\$ -	\$ 11,810
Miscellaneous	-	160
Total Cash Receipts	<u>\$ -</u>	<u>\$ 11,970</u>
EXPENDITURES	<u>\$ -</u>	<u>\$ 8,387</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ 3,583
UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>-</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ 3,583</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, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance Over (Under)
	2018	Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem	\$ 190,853	\$ 107,718	\$ 95,511	\$ 12,207
Delinquent	3,481	3,584	-	3,584
Motor vehicle	18,975	20,044	18,187	1,857
Recreational vehicle	373	455	337	118
16/20 vehicle	1,831	1,378	1,040	338
Commercial vehicle	717	563	624	(61)
Miscellaneous collections	60,079	3,620	13,079	(9,459)
Transfers in	131,311	-	-	-
Total Cash Receipts	\$ 407,620	\$ 137,362	\$ 128,778	\$ 8,584
EXPENDITURES				
Principal	\$ 169,945	\$ 190,525	\$ 170,000	\$ 20,525
Interest	-	54,945	75,470	(20,525)
Contractual	52,402	2,000	15	1,985
Cash basis reserve	-	-	75,000	(75,000)
Total Expenditures	\$ 222,347	\$ 247,470	\$ 320,485	\$ (73,015)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 185,273	\$ (110,108)		
UNENCUMBERED CASH - JANUARY 1	134,673	191,718		
UNENCUMBERED CASH - DECEMBER 31	\$ 319,946	\$ 81,610		

WABAUNSEE COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2019
(With Comparative Totals for the Prior Year Ended December 31, 2018)

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current tax	\$ 7,937,006	\$ 13,354,859	\$ 12,988,196	\$ 8,303,669
Redemptions	74,161	161,173	174,552	60,782
Delinquent personal property tax	27,518	23,799	27,550	23,767
Sales and compensating tax	18,762	358,134	348,670	28,226
Motor vehicle tax	249,287	1,125,815	1,119,339	255,763
Recreational vehicle tax	4,816	25,781	25,871	4,726
Sand royalty	-	548	548	-
Motor vehicle registration	317	641,757	641,857	217
Sales tax fee	29	402	410	21
Prosecutor's training	4,538	1,780	1,823	4,495
Heritage trust fund	848	43,027	42,455	1,420
County and township road	-	-	-	-
Suspense	64	(55)	-	9
Returned check	(4,190)	6,756	2,795	(229)
Commercial vehicle	529	32,578	32,581	526
Excess receipts	-	15,179	15,179	-
Drivers licenses	122	21,045	21,051	116
Payroll Clearing	-	13,662	-	13,662
Worthless check fees	295	30	-	325
Neighborhood revitalization	-	31,107	31,107	-
Zoning contingency bond	47,500	400	15,000	32,900
Total Distributable Funds	\$ 8,361,602	\$ 15,857,777	\$ 15,488,984	\$ 8,730,395
State Funds				
Educational building	\$ -	\$ 89,160	\$ 89,160	\$ -
Institutional building	-	44,580	44,580	-
State motor vehicle	-	13,757	13,757	-
Total State Funds	\$ -	\$ 147,497	\$ 147,497	\$ -
Subdivision Funds				
Cities	\$ -	\$ 732,215	\$ 732,215	\$ -
Townships	8,307	1,204,655	1,204,632	8,330
School districts	381	5,353,700	5,353,807	274
Cemeteries	107	42,549	42,554	102
Watersheds and drainage	-	57,630	57,630	-
Fire districts	-	524,007	524,007	-
Sewer districts	38,516	5,760	31,583	12,693
Ambulance districts	51,392	379,127	334,880	95,639
Lake Wabaunsee improvement	-	91,852	91,852	-
Community Improvement district	18,592	47,828	42,644	23,776
Flint View Improvement	738	-	-	738
Total Subdivision Funds	\$ 118,033	\$ 8,439,323	\$ 8,415,804	\$ 141,552
Office Cash				
Clerk of the District Court	\$ 291,606	\$ 373,320	\$ 627,206	\$ 37,720
County Clerk	99	8,371	7,296	1,174
Law Library	9,567	8,760	5,295	13,032
Register of Deeds	-	97,573	97,573	-
Sheriff	11,725	31,170	34,586	8,309
Treasurer - Special Auto	1,009	67,164	64,107	4,066
Total Office Cash	\$ 314,006	\$ 586,358	\$ 836,063	\$ 64,301
Total Agency Funds	\$ 8,793,641	\$ 25,044,617	\$ 24,888,348	\$ 8,949,910