

**WILSON COUNTY, KANSAS**

Independent Auditors' Report and  
Financial Statement with  
Supplementary Information

For the Year Ended December 31, 2019

**WILSON COUNTY, KANSAS**  
For the Year Ended December 31, 2019  
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**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Board of County Commissioners  
Wilson County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Wilson County, Kansas, 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; 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.

***Auditors' 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on 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 County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Wilson County on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Wilson County as of December 31, 2019, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Wilson 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.

***Other Matters***

*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, and reconciliation of the 2018 tax roll (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however 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. 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 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 Wilson County as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated July 25, 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://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.

A handwritten signature in cursive script that reads "Jarred, Gilmore & Phillips, PA".

JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
August 12, 2020

## WILSON COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2019
General	\$ 486,688.01	\$ 4,285,126.77	\$ 4,347,357.27	\$ 424,457.51	\$ 250,229.12	\$ 674,686.63
Special Purpose:						
Ambulance	43,679.31	274,016.25	303,799.92	13,895.64	-	13,895.64
Appraiser's Cost	28,040.23	281,701.61	281,603.39	28,138.45	12,053.87	40,192.32
Community College Tuition	3.23	0.29	-	3.52	-	3.52
Conservation District	2,640.00	22,025.78	24,665.00	0.78	-	0.78
Direct Election	12,575.50	48,559.57	45,479.98	15,655.09	97.77	15,752.86
Economic Development	14,638.78	7.56	3,811.35	10,834.99	-	10,834.99
Health	338,476.91	634,339.89	530,130.70	442,686.10	17,161.55	459,847.65
Historical Society	290.88	5,216.58	5,000.00	507.46	-	507.46
Hospital Maintenance	5,357.90	103,783.97	108,000.00	1,141.87	-	1,141.87
Mental Health	2,050.49	49,113.32	50,000.00	1,163.81	-	1,163.81
Intellectual Disability	1,914.22	22,291.35	22,500.00	1,705.57	-	1,705.57
Noxious Weed	20,465.27	39,804.86	40,826.64	19,443.49	-	19,443.49
Road and Bridge	63,195.96	2,447,130.35	2,412,982.51	97,343.80	106,533.60	203,877.40
Rural Fire District No. 1	2,509.85	77,727.15	77,500.00	2,737.00	-	2,737.00
Service Program for the Elderly	3,335.13	56,712.06	60,000.00	47.19	-	47.19
Special Alcohol Program	2,577.99	8,245.72	10,823.71	-	8,823.71	8,823.71
Special Bridge	83,070.14	136,211.27	151,537.39	67,744.02	-	67,744.02
Special Liability	9,768.14	0.89	-	9,769.03	-	9,769.03
Special Park and Recreation	1.24	2,361.61	2,362.86	(0.01)	2,362.86	2,362.85
Tourism and Convention Promotion	3,266.05	197.33	125.00	3,338.38	-	3,338.38
Special Equipment Reserve	108,595.27	20,000.00	28,070.46	100,524.81	-	100,524.81
Special Noxious Weed	40,411.55	-	2,418.55	37,993.00	-	37,993.00
Special Highway	306,231.70	286,685.43	391,332.00	201,585.13	-	201,585.13
Special Machinery	329,003.94	402,707.00	499,622.46	232,088.48	-	232,088.48
Wilson County 911	-	53,616.47	36,418.87	17,197.60	-	17,197.60
Motor Vehicle Operation	40,359.19	141,090.91	117,586.13	63,863.97	5,849.42	69,713.39
County Treasurer's Technology	10,659.00	2,462.00	3,305.79	9,815.21	-	9,815.21
Register of Deeds Technology	30,569.31	10,097.41	5,134.09	35,532.63	-	35,532.63
County Clerk's Technology	10,659.00	2,462.00	11,280.79	1,840.21	-	1,840.21
SLVC Grant	1,224.40	-	-	1,224.40	-	1,224.40
Federal Aid - Health	3,466.20	-	-	3,466.20	-	3,466.20
Community Development Block Grant	1,086.00	-	-	1,086.00	-	1,086.00
Emergency Preparedness Grant	31,672.86	17,988.00	11,190.25	38,470.61	404.72	38,875.33
Diversion Fees	17,418.20	13,375.00	9,221.12	21,572.08	2,112.76	23,684.84
KDHE - BWM Site Cleanup Grant	4,625.00	-	-	4,625.00	-	4,625.00
Rural Opportunity Zone Grant	1,500.00	-	1,500.00	-	-	-

The notes to the financial statement are an integral part of this statement.

**Statement 1 (Continued)**

**WILSON COUNTY, KANSAS**

Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2019
Trusts:						
Prosecuting Attorney Training	\$ 21,259.81	\$ 3,215.00	\$ 1,597.50	\$ 22,877.31	\$ -	\$ 22,877.31
Special Law Enforcement Trust	6,996.60	-	-	6,996.60	-	6,996.60
DOJ Equitable Sharing Program	25,438.15	-	20,000.00	5,438.15	20,000.00	25,438.15
Special Permit Fees	67,809.10	-	50,300.00	17,509.10	-	17,509.10
Sheriff's Special Donations	6,646.78	162.50	-	6,809.28	-	6,809.28
Registered Offenders Fees	21,699.39	5,097.00	9,275.00	17,521.39	-	17,521.39
Flex-Savings	218,278.01	68,000.00	53,843.16	232,434.85	5,069.36	237,504.21
County Donations	14.12	1,970.00	2,024.10	(39.98)	-	(39.98)
Total Primary Government (Excluding Agency Funds)	<u>\$ 2,430,168.81</u>	<u>\$ 9,523,502.90</u>	<u>\$ 9,732,625.99</u>	<u>\$ 2,221,045.72</u>	<u>\$ 430,698.74</u>	<u>\$ 2,651,744.46</u>

Composition of Cash:

Cash on Hand .....	\$ 4,271.64
Demand Deposit Accounts .....	1,103,715.89
MMA Account .....	8,052,963.05
Certificates of Deposit .....	2,255,457.07
Total Cash	11,416,407.65
Agency Funds Per Schedule 3	(8,764,663.19)
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 2,651,744.46</u>

The notes to the financial statement are an integral part of this statement.



## **WILSON COUNTY, KANSAS**

Notes to Financial Statement  
For the Year Ended December 31, 2019

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statement and schedules of Wilson County, Kansas (the County) have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principle standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies follow. Note 1 describes how the County's accounting policies differ from accounting principles generally accepted in the United States of America.

#### Reporting Entity

Wilson County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Wilson County, Kansas as a primary government. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in this financial statement.

#### Regulatory Basis Fund Types

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, revenues and expenditures. The various funds are grouped by type in the financial statements. The types of funds maintained by the County are as follows:

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

Special Purpose fund – 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.

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

### Basis of Accounting

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America* The 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 receipts 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 municipality 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 municipality to use the regulatory basis of accounting.

### Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property.

### Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments paid prior to the issuance of general obligation bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as revenue in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the County bond and interest fund to finance delinquent special assessments receivable.

### Pension Plan

Substantially all full-time County employees are members of the State of Kansas Public Employees Retirement System or the State of Kansas Police and Fire Retirement System, both of which are multi-employer, state-wide pension plans. The County's policy is to fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State of Kansas.

## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

### Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the County Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

### 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 schedules 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 municipality 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.

## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose fund:

- Community College Tuition Fund
- Special Equipment Reserve Fund
- Special Highway Fund
- Special Machinery Fund
- Wilson County 911
- Motor Vehicle Operating Fund
- County Treasurer's Technology Fund
- Register of Deeds Technology Fund
- County Clerk's Technology Fund
- SLVC Grant Fund
- Federal Aid - Health Fund
- Community Development Block Grant Fund
- Emergency Preparedness Grant Fund
- Diversion Fees Fund
- KDHE – BWM Site Cleanup Grant Fund
- Rural Opportunity Zone Grant Fund

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.

## **2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

### Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. and budget laws of Kansas. As shown in Statement 1, the County was in apparent violation with K.S.A. 10-1113, as the County has obligated expenditures in excess of available monies in the County Donations Fund. As shown in Schedule 1, the County was in apparent violation of K.S.A. 79-2935, as the County has obligated expenditures in excess of budgeted limits in the Noxious Weed Fund, Special Alcohol Program Fund, and Special Bridge Fund. However the Special Bridge Fund is not required to be budgeted, but is done in order to levy taxes for the fund, and therefore, is not in violation of Kansas budget laws.

The County was in apparent violation of K.S.A. 9-1402, which requires all public funds to be secured before any deposit of public moneys or funds shall be made by any municipal corporation. At year-end the County had \$325,478.23 of unsecured deposits.

## **3. 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 branch 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 bank 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.

### **3. DEPOSITS AND INVESTMENTS** (Continued)

*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.

*Deposits:* At year-end, the County's carrying amount of deposits was \$11,412,136.01 and the bank balance was \$11,555,856.99. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,410,082.18 was covered by FDIC insurance, \$9,210,881.09 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name, \$609,415.49 was covered with a letter of credit and \$325,478.23 was considered unsecured.

#### 4. LONG-TERM DEBT

Changes in long-term debt for the County for the year ended December 31, 2019, were as follows:

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Lease									
TAC Controls	4.64%	August 14, 2007	\$ 715,281.00	August 14, 2022	\$ 240,455.54	\$ -	\$ (56,088.00)	\$ 184,367.54	11,157.14
Komatsu Loader	2.39%	May 21, 2015	100,000.00	May 21, 2020	41,383.03	-	(20,472.15)	20,910.88	1,002.52
Caterpillar 140H Motor Grader	1.99%	April 1, 2016	135,000.00	April 1, 2020	55,621.23	-	(27,531.34)	28,089.89	1,125.31
Two Caterpillar Motor Graders	2.75%	July 6, 2017	341,760.00	July 1, 2022	277,218.14	-	(66,452.59)	210,765.55	7,616.41
2019 Caterpillar Excavator	3.07%	January 8, 2019	337,618.00	June 30, 2023	-	337,618.00	(67,802.47)	269,815.53	4,912.67
Election System and Software	0.00%	April 16, 2019	75,388.02	April 16, 2021	-	75,388.02	(25,129.34)	50,258.68	-
Caterpillar 140M Motor Grader	3.13%	June 18, 2019	302,707.00	June 30, 2024	-	302,707.00	-	302,707.00	-
2017 John Deere Tractor	3.07%	July 31, 2019	127,500.00	July 31, 2024	-	127,500.00	-	127,500.00	-
Energy Saving Upgrades	2.35%	December 11, 2019	551,466.00	December 1, 2028	-	551,466.00	-	551,466.00	-
Total Contractual Indebtedness					<u>\$ 614,677.94</u>	<u>\$ 1,394,679.02</u>	<u>\$ (263,475.89)</u>	<u>\$ 1,745,881.07</u>	<u>\$ 25,814.05</u>

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

Issue	2020	2021	2022	2023	2024	2025-2028	Total
Principal							
Capital Lease							
TAC Controls	\$ 58,690.49	\$ 61,413.72	\$ 64,263.33	\$ -	\$ -	\$ -	\$ 184,367.54
Komatsu Loader	20,910.88	-	-	-	-	-	20,910.88
Caterpillar 140H Motor Grader	28,089.89	-	-	-	-	-	28,089.89
Two Caterpillar Motor Graders	68,264.17	70,157.30	72,344.08	-	-	-	210,765.55
2019 Caterpillar Excavator	64,409.11	66,409.16	68,447.92	70,549.34	-	-	269,815.53
Election System and Software	25,129.34	25,129.34	-	-	-	-	50,258.68
Caterpillar 140M Motor Grader	56,603.56	58,712.71	60,550.42	62,445.64	64,394.67	-	302,707.00
2017 John Deere Tractor	23,973.60	24,720.31	25,479.22	26,261.44	27,065.43	-	127,500.00
Energy Saving Upgrades	57,786.16	58,398.52	59,770.89	61,175.50	62,592.89	251,742.04	551,466.00
Total Principal Payments	<u>403,857.20</u>	<u>364,941.06</u>	<u>350,855.86</u>	<u>220,431.92</u>	<u>154,052.99</u>	<u>251,742.04</u>	<u>1,745,881.07</u>
Interest							
Capital Lease							
TAC Controls	8,554.65	5,831.42	2,981.80	-	-	-	17,367.87
Komatsu Loader	507.26	-	-	-	-	-	507.26
Caterpillar 140H Motor Grader	566.75	-	-	-	-	-	566.75
Two Caterpillar Motor Graders	5,804.83	3,911.70	1,724.89	-	-	-	11,441.42
2019 Caterpillar Excavator	8,306.03	6,305.98	4,267.22	2,165.86	-	-	21,045.09
Election System and Software	-	-	-	-	-	-	-
Caterpillar 140M Motor Grader	9,812.18	7,703.03	5,865.32	3,970.10	2,021.07	-	29,371.70
2017 John Deere Tractor	3,924.97	3,178.26	2,419.35	1,637.13	833.19	-	11,992.90
Energy Saving Upgrades	12,213.84	11,601.48	10,229.11	8,824.50	7,407.11	14,489.05	64,765.09
Total Interest Payments	<u>49,690.51</u>	<u>38,531.87</u>	<u>27,487.69</u>	<u>16,597.59</u>	<u>10,261.37</u>	<u>14,489.05</u>	<u>157,058.08</u>
Total Principal and Interest	<u>\$ 453,547.71</u>	<u>\$ 403,472.93</u>	<u>\$ 378,343.55</u>	<u>\$ 237,029.51</u>	<u>\$ 164,314.36</u>	<u>\$ 266,231.09</u>	<u>\$ 1,902,939.15</u>

## 5. CAPITAL LEASE OBLIGATIONS

The County has entered into a capital lease agreement in order to finance the acquisition of TAC Controls. Payments are made monthly, including interest at 4.64%. Final maturity of the lease is August 14, 2022. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2020	\$ 67,245.14
2021	67,245.14
2022	<u>67,245.13</u>
	201,735.41
Less imputed interest	<u>(17,367.87)</u>
Net Present Value of Minimum	
Lease Payments	184,367.54
Less: Current Maturities	<u>(58,690.49)</u>
Long-Term Capital Lease Obligations	<u>\$ 125,677.05</u>

The County has entered into a capital lease agreement in order to finance the acquisition of a Komatsu Loader. Payments are made monthly, including interest at 2.39%. Final maturity of the lease is May 21, 2020. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2020	\$ 21,418.14
	21,418.14
Less imputed interest	<u>(507.26)</u>
Net Present Value of Minimum	
Lease Payments	20,910.88
Less: Current Maturities	<u>(20,910.88)</u>
Long-Term Capital Lease Obligations	<u>\$ 0.00</u>

The County has entered into a capital lease agreement in order to finance the acquisition of a Caterpillar 140H Motor Grader. Payments are made monthly, including interest at 1.99%. Final maturity of the lease is April 1, 2020. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2020	\$ 28,656.64
	28,656.64
Less imputed interest	<u>(566.75)</u>
Net Present Value of Minimum	
Lease Payments	28,089.89
Less: Current Maturities	<u>(28,089.89)</u>
Long-Term Capital Lease Obligations	<u>\$ 0.00</u>

The County has entered into a capital lease agreement in order to finance the acquisition of a Two Caterpillar Motor Graders. Payments are made monthly, including interest at 2.75%. Final maturity of the lease is July 1, 2022. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2020	\$ 74,069.00
2021	74,069.00
2022	<u>74,068.97</u>
	222,206.97
Less imputed interest	<u>(11,441.42)</u>
Net Present Value of Minimum	
Lease Payments	210,765.55
Less: Current Maturities	<u>(68,264.17)</u>
Long-Term Capital Lease Obligations	<u>\$ 142,501.38</u>

## 5. **CAPITAL LEASE OBLIGATIONS** (Continued)

The County has entered into a capital lease agreement in order to finance the acquisition of a 2019 Caterpillar Excavator. Payments are made annually, including interest at 3.07%. Final maturity of the lease is June 30, 2023. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2020	\$ 72,715.14
2021	72,715.14
2022	72,715.14
2023	<u>72,715.20</u>
	290,860.62
Less imputed interest	<u>(21,045.09)</u>
Net Present Value of Minimum	
Lease Payments	269,815.53
Less: Current Maturities	<u>(64,409.11)</u>
Long-Term Capital Lease Obligations	<u>\$ 205,406.42</u>

The County has entered into a capital lease agreement in order to finance the acquisition of an Election System and Software. Payments are made annually, including interest at 0.00%. Final maturity of the lease is April 16, 2021. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2020	\$ 25,129.34
2021	<u>25,129.34</u>
	50,258.68
Less imputed interest	<u>(0.00)</u>
Net Present Value of Minimum	
Lease Payments	50,258.68
Less: Current Maturities	<u>(25,129.34)</u>
Long-Term Capital Lease Obligations	<u>\$ 25,129.34</u>

The County has entered into a capital lease agreement in order to finance the acquisition of a Caterpillar 140M Motor Grader. Payments are made annually, including interest at 3.13%. Final maturity of the lease is June 30, 2024. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2020	\$ 66,415.74
2021	66,415.74
2022	66,415.74
2023	66,415.74
2024	<u>66,415.74</u>
	332,078.70
Less imputed interest	<u>(29,371.70)</u>
Net Present Value of Minimum	
Lease Payments	302,707.00
Less: Current Maturities	<u>(56,603.56)</u>
Long-Term Capital Lease Obligations	<u>\$ 246,103.44</u>



## 5. CAPITAL LEASE OBLIGATIONS (Continued)

The County has entered into a capital lease agreement in order to finance the acquisition of a 2017 John Deere Tractor. Payments are made annually, including interest at 3.07%. Final maturity of the lease is July 31, 2024. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2020	\$ 27,898.57
2021	27,898.57
2022	27,898.57
2023	27,898.57
2024	<u>27,898.62</u>
	139,492.90
Less imputed interest	<u>(11,992.90)</u>
Net Present Value of Minimum	
Lease Payments	127,500.00
Less: Current Maturities	<u>(23,973.60)</u>
Long-Term Capital Lease Obligations	<u>\$ 103,526.40</u>

The County has entered into a capital lease agreement in order to finance the acquisition of an Energy Savings Upgrades. Payments are made annually, including interest at 2.35%. Final maturity of the lease is December 1, 2028. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2020	\$ 70,000.00
2021	70,000.00
2022	70,000.00
2023	70,000.00
2024	70,000.00
2025-2028	<u>266,231.09</u>
	616,231.09
Less imputed interest	<u>(64,765.09)</u>
Net Present Value of Minimum	
Lease Payments	551,466.00
Less: Current Maturities	<u>(57,786.16)</u>
Long-Term Capital Lease Obligations	<u>\$ 493,679.84</u>

## 6. OPERATING LEASES

As of December 31, 2019, the County has entered an operating lease with Pitney Bowes for a postage machine. The County has also entered into an operating agreement with Bill Graham for Solid Waste Operations. Rent and solid waste operations expense for the year ended December 31, 2019 was \$41,248.04. Under the current lease agreement, the future minimum operating lease payments are as follows:

2020	\$	157,498.04
2021		157,498.04
2022		157,498.04
2023		157,498.04
2024		116,250.00

## **7. DEFINED BENEFIT PENSION PLAN**

*Plan description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and 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 \$267,269.05 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 \$2,032,744.00. 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 nonemployer 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 these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

## **8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

### ***Death and Disability Other Post-Employment Benefits***

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2019.

## **8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS** (Continued)

### *Compensated Absences:*

All full-time employees of the County are eligible for vacation and sick leave in varying annual amounts. Full-time employees will be granted paid vacation and sick leave according to the following schedule:

- After one year of service the employee is entitled to 5 days of vacation leave and 5 days of sick leave.
- After two years of service the employee is entitled to 10 days of vacation leave and 10 days of sick leave.
- After five years of service the employee is entitled to 12 days of vacation leave and 10 days of sick leave.
- After ten years of service the employee is entitled to 15 days of vacation leave and 10 days of sick leave.

Upon termination of employment, resignation or retirement, an employee's unused vacation or sick leave will be forfeited. In accordance with the above criteria, the County has not accrued a liability for vacation or sick leave earned, but not taken, by County employees, as the amounts cannot be reasonably estimated at this time.

### *Other Post Employment Benefits:*

As provided by K.S.A. 12-5040, the local government 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 these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County 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.

## **9. RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The County manages these risks of loss through the purchase of various insurance policies.

## **10. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE CARE**

The County currently operates a construction and demolition landfill. The County's sanitary waste disposal is handled through a transfer station. The County's sanitary landfill has been closed and engineering studies show the previously filled areas to be adequately covered. State and Federal environmental protection laws and regulations require that the County perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The cost of closure and post-closure care will be paid when due from funds accumulated for the purpose in restricted cash accounts, from allocation of ad valorem tax collections, from the proceeds of debt, or a combination of these.

#### **11. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

#### **12. HOSPITAL REVENUE BONDS**

The County Commission approved two resolutions on October 23, 2006, authorizing the issuance of Series 2006 hospital revenue bonds for the purpose of providing funds to pay a portion of the costs to construct, furnish and equip an acute care hospital facility. Two issues were authorized totaling \$12,000,000. These bonds are to be serviced exclusively from hospital revenues.

#### **13. INTERFUND TRANSFERS**

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
Direct Election	Special Equipment Reserve	K.S.A. 19-119	\$ 15,000.00
Road and Bridge	Special Highway	K.S.A. 68-590	200,000.00
Road and Bridge	Special Machinery	K.S.A. 19-119	100,000.00
General Fund	Special Bridge	K.S.A. 19-119	52,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	5,000.00
General	Special Equipment Reserve	K.S.A. 8-145	5,000.00
General	Noxious Weed	K.S.A. 8-145	10,000.00
General	Health	K.S.A. 8-145	70,000.00

#### **14. SUBSEQUENT EVENTS**

The County evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. Additionally, there were no nonrecognized subsequent events requiring disclosure. However, in February of 2020, the County approved to purchase a John Deere Backhoe in the amount of \$75,000.00. Also, in December 2019, a novel strain of coronavirus ("COVID-19") was reported in Wuhan, China. The World Health Organization has declared COVID-19 to constitute a "Public Health Emergency of International Concern." The U.S. government has implemented enhanced screenings, quarantine requirements and travel restrictions in connection with the COVID-19 outbreak. The extent of the impact of the COVID-19 on the County's operational and financial performance will depend on future developments, including the duration and spread of the outbreak and related travel advisories and restrictions and the impact of the COVID-19. Currently the County is expecting significant declines in overall receipts. Our results of operations for full year 2020 may be materially adversely affected.

## **SUPPLEMENTARY INFORMATION**

**Schedule 1**

**WILSON COUNTY, KANSAS**  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
(Budgeted Funds Only)  
For the Year Ended December 31, 2019

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	\$ 4,453,144.00	\$ -	\$ 4,453,144.00	\$ 4,347,357.27	\$ (105,786.73)
Special Revenue:					
Ambulance	313,800.00	-	313,800.00	303,799.92	(10,000.08)
Appraiser's Cost	298,855.00	-	298,855.00	281,603.39	(17,251.61)
Conservation District	25,000.00	-	25,000.00	24,665.00	(335.00)
Direct Election	58,748.00	-	58,748.00	45,479.98	(13,268.02)
Economic Development	18,439.00	-	18,439.00	3,811.35	(14,627.65)
Health	431,475.00	229,236.00	660,711.00	530,130.70	(130,580.30)
Historical Society	5,500.00	-	5,500.00	5,000.00	(500.00)
Hospital Maintenance	111,000.00	-	111,000.00	108,000.00	(3,000.00)
Mental Health	52,000.00	-	52,000.00	50,000.00	(2,000.00)
Intellectual Disability	24,500.00	-	24,500.00	22,500.00	(2,000.00)
Noxious Weed	39,700.00	-	39,700.00	40,826.64	1,126.64
Road and Bridge	2,521,560.00	-	2,521,560.00	2,412,982.51	(108,577.49)
Rural Fire District No. 1	80,500.00	-	80,500.00	77,500.00	(3,000.00)
Service Program for the Elderly	63,200.00	-	63,200.00	60,000.00	(3,200.00)
Special Alcohol Program	8,711.00	-	8,711.00	10,823.71	2,112.71
Special Bridge	100,000.00	-	100,000.00	151,537.39	51,537.39
Special Liability	9,767.00	-	9,767.00	-	(9,767.00)
Special Park and Recreation	4,738.00	-	4,738.00	2,362.86	(2,375.14)
Tourism and Convention Promotion	3,504.00	-	3,504.00	125.00	(3,379.00)
Special Noxious Weed	40,412.00	-	40,412.00	2,418.55	(37,993.45)
Totals	<u>\$ 8,664,553.00</u>	<u>\$ 229,236.00</u>	<u>\$ 8,893,789.00</u>	<u>\$ 8,480,924.27</u>	<u>\$ (412,864.73)</u>

**WILSON COUNTY, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 2,955,429.68	\$ 3,455,818.92	\$ 3,604,156.00	\$ (148,337.08)
Delinquent Tax	106,548.96	107,580.41	104,975.00	2,605.41
Motor Vehicle Tax	319,028.70	283,190.95	293,101.00	(9,910.05)
Recreational Vehicle Tax	7,209.41	6,293.79	6,638.00	(344.21)
16/20 M Truck Tax	18,558.80	20,419.75	16,107.00	4,312.75
Commercial Vehicle Tax	18,023.32	16,412.35	16,466.00	(53.65)
Mineral Production Tax	12,942.38	13,090.83	7,325.00	5,765.83
Neighborhood Revitalization Rebates	(1,066.15)	(4,155.85)	(5,350.00)	1,194.15
Interest on Tax	117,975.09	133,960.62	65,000.00	68,960.62
Intergovernmental				
Local Alcoholic Liquor Tax	2,662.26	2,361.60	4,738.00	(2,376.40)
Licenses, Fees, and Permits				
Mortgage Registration	13,990.01	500.29	-	500.29
Officer Fees	116,871.38	110,520.18	80,000.00	30,520.18
Landfill Fees	74,166.70	74,355.75	80,000.00	(5,644.25)
Use of Money and Property				
Interest on Investments	17,039.03	57,349.19	15,000.00	42,349.19
Other Receipts				
Miscellaneous	41,994.33	2,427.99	-	2,427.99
Operating Transfers from				
Motor Vehicle Operating Fund	46,967.41	5,000.00	44,000.00	(39,000.00)
Residual Transfers from				
Extention Council Fund	712.38	-	-	-
Total Receipts	3,869,053.69	4,285,126.77	\$ 4,332,156.00	\$ (47,029.23)
Expenditures				
General Government				
County Commission				
Personal Services	41,805.93	51,383.82	\$ 51,000.00	\$ 383.82
Contractual Services	1,474.40	3,714.28	750.00	2,964.28
Commodities	15.72	354.61	100.00	254.61
Employee Benefits	26,631.04	31,856.66	30,467.00	1,389.66
Health Savings	1,808.13	2,400.00	2,400.00	-
Total County Commission	71,735.22	89,709.37	84,717.00	4,992.37

**WILSON COUNTY, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
County Clerk				
Personal Services	\$ 101,427.11	\$ 103,871.56	\$ 100,940.00	\$ 2,931.56
Contractual Services	4,698.03	4,045.66	4,040.00	5.66
Commodities	396.24	4,508.92	1,500.00	3,008.92
Capital Outlay	921.95	-	1,000.00	(1,000.00)
Employee Benefits	39,315.24	42,834.89	43,217.00	(382.11)
Health Savings	4,800.24	2,400.00	2,400.00	-
Reimbursed Expense	(28.80)	(104.56)	-	(104.56)
Total County Clerk	151,530.01	157,556.47	153,097.00	4,459.47
County Treasurer				
Personal Services	95,533.40	97,367.27	113,300.00	(15,932.73)
Contractual Services	35,345.64	31,029.66	13,670.00	17,359.66
Commodities	2,833.00	-	3,650.00	(3,650.00)
Employee Benefits	52,426.63	54,992.30	75,579.00	(20,586.70)
Health Savings	5,671.80	4,000.00	4,000.00	-
Total County Treasurer	191,810.47	187,389.23	210,199.00	(22,809.77)
County Attorney				
Personal Services	98,396.51	100,473.88	105,100.00	(4,626.12)
Contractual Services	9,138.93	7,119.12	31,550.00	(24,430.88)
Commodities	2,559.93	3,978.23	2,000.00	1,978.23
Capital Outlay	438.00	-	1,000.00	(1,000.00)
Employee Benefits	42,789.78	46,441.39	48,952.00	(2,510.61)
Health Savings	3,200.16	1,600.00	1,600.00	-
Total County Attorney	156,523.31	159,612.62	190,202.00	(30,589.38)
Register of Deeds				
Personal Services	74,186.74	76,311.22	75,324.00	987.22
Contractual Services	4,097.28	2,757.36	5,110.00	(2,352.64)
Commodities	2,928.20	8,336.48	1,854.00	6,482.48
Capital Outlay	2,274.19	-	4,635.00	(4,635.00)
Employee Benefits	35,303.41	39,599.21	43,590.00	(3,990.79)
Health Savings	3,200.16	1,600.00	1,600.00	-
Reimbursed Expense	-	(54.64)	-	(54.64)
Total Register of Deeds	121,989.98	128,549.63	132,113.00	(3,563.37)
Indigent Defense				
Contractual Services	207,635.00	207,918.54	100,000.00	107,918.54
Reimbursed Expense	(35,524.23)	(36,383.71)	-	(36,383.71)
Total Indigent Defense	172,110.77	171,534.83	100,000.00	71,534.83
Unified Court				
Contractual Services	50,584.46	52,557.82	65,000.00	(12,442.18)
Commodities	17,488.11	7,855.41	11,410.00	(3,554.59)
Capital Outlay	7,989.32	1,498.24	4,000.00	(2,501.76)
Reimbursed Expense	(2,310.90)	(1,260.41)	-	(1,260.41)
Total Unified Court	73,750.99	60,651.06	80,410.00	(19,758.94)



**WILSON COUNTY, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Courthouse General				
Contractual Services	\$ 242,690.43	\$ 238,239.18	\$ 300,000.00	\$ (61,760.82)
Commodities	97,343.26	49,961.53	75,000.00	(25,038.47)
Capital Outlay	67,245.14	80,585.56	215,000.00	(134,414.44)
Employee Benefits	10,714.30	(14,505.25)	-	(14,505.25)
Health Savings	48,484.16	9,008.00	-	9,008.00
Reimbursed Expense	(7,529.12)	(28,687.49)	-	(28,687.49)
Total Courthouse General	458,948.17	334,601.53	590,000.00	(255,398.47)
GIS				
Personal Services	34,718.64	35,791.70	35,440.00	351.70
Contractual Services	7,787.77	14,763.52	17,100.00	(2,336.48)
Commodities	1,772.99	1,014.30	1,000.00	14.30
Capital Outlay	-	350.00	2,000.00	(1,650.00)
Employee Benefits	13,324.56	14,559.25	14,727.00	(167.75)
Health Savings	1,600.08	800.00	800.00	-
Total GIS	59,204.04	67,278.77	71,067.00	(3,788.23)
County Coordinator				
Personal Services	43,589.20	44,947.94	44,445.00	502.94
Contractual Services	2,738.26	2,066.36	2,490.00	(423.64)
Commodities	292.72	87.19	500.00	(412.81)
Capital Outlay	210.57	-	500.00	(500.00)
Employee Benefits	14,855.59	16,254.72	16,336.00	(81.28)
Health Savings	1,600.08	800.00	800.00	-
Total County Coordinator	63,286.42	64,156.21	65,071.00	(914.79)
Zoning				
Contractual Services	-	416.25	600.00	(183.75)
Commodities	-	(100.00)	400.00	(500.00)
Total Zoning	-	316.25	1,000.00	(683.75)
Maintenance				
Personal Services	62,536.29	63,886.31	62,882.00	1,004.31
Contractual Services	1,791.80	879.45	370.00	509.45
Commodities	6,509.50	7,169.12	6,800.00	369.12
Capital Outlay	782.23	-	1,000.00	(1,000.00)
Employee Benefits	40,022.92	43,098.96	44,328.00	(1,229.04)
Health Savings	3,200.16	1,600.00	1,600.00	-
Total Maintenance	114,842.90	116,633.84	116,980.00	(346.16)
Total General Government	1,635,732.28	1,537,989.81	1,794,856.00	(256,866.19)

**WILSON COUNTY, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Public Safety				
Sheriff				
Personal Services	\$ 995,667.53	\$ 1,008,646.22	\$ 970,803.00	\$ 37,843.22
Contractual Services	207,835.06	252,299.95	247,900.00	4,399.95
Commodities	373,475.60	358,141.91	242,500.00	115,641.91
Capital Outlay	45,388.35	5,000.00	5,000.00	-
Employee Benefits	414,053.21	448,857.88	470,580.00	(21,722.12)
Health Savings	44,129.88	24,800.00	24,800.00	-
Reimbursed Expense	(215,613.67)	(219,150.09)	(100,000.00)	(119,150.09)
Total Sheriff	1,864,935.96	1,878,595.87	1,861,583.00	17,012.87
E911 - Dispatch				
Personal Services	171,070.34	173,643.73	196,576.00	(22,932.27)
Contractual Services	68.13	(103.76)	1,000.00	(1,103.76)
Commodities	705.10	783.14	1,000.00	(216.86)
Capital Outlay	37,048.89	37,559.39	1,000.00	36,559.39
Employee Benefits	74,188.19	73,850.41	90,739.00	(16,888.59)
Health Savings	9,600.48	4,800.00	4,800.00	-
Total E911 - Dispatch	292,681.13	290,532.91	295,115.00	(4,582.09)
Juvenile Detention				
Contractual Services	44,410.00	51,842.00	51,256.00	586.00
Emergency Preparedness				
Personal Services	21,564.15	23,683.97	21,860.00	1,823.97
Contractual Services	2,890.13	1,366.00	3,150.00	(1,784.00)
Commodities	3,235.54	589.80	4,075.00	(3,485.20)
Employee Benefits	3,677.72	4,164.71	4,349.00	(184.29)
Total Sheriff	31,367.54	29,804.48	33,434.00	(3,629.52)
Capital Outlay Projects				
Capital Outlay	35,000.00	31,732.68	35,000.00	(3,267.32)
Reimbursed Expense	(14,360.00)	-	-	-
Total Capital Outlay Projects	20,640.00	31,732.68	35,000.00	(3,267.32)
Total Public Safety	2,254,034.63	2,282,507.94	2,276,388.00	6,119.94
Health				
Coroner				
Contractual Services	27,969.86	23,353.28	25,000.00	(1,646.72)
Reimbursed Expense	(2,946.74)	(306.14)	-	(306.14)
Total Coroner	25,023.12	23,047.14	25,000.00	(1,952.86)
Agriculture				
Agriculture Appropriations				
Contractual Services - Fair	17,200.00	17,200.00	17,200.00	-
Total Agricultural Appropriations	17,200.00	17,200.00	17,200.00	-

**WILSON COUNTY, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Economic Development				
Economic Development				
Capital Outlay	\$ -	\$ -	\$ 8,000.00	\$ (8,000.00)
Sanitation				
Landfill				
Contractual Services	156,095.54	172,834.39	165,500.00	7,334.39
Commodities	159,274.63	176,777.99	157,500.00	19,277.99
Capital Outlay	-	-	3,000.00	(3,000.00)
Total Landfill	315,370.17	349,612.38	326,000.00	23,612.38
Social Services for Aged and Poor				
Appropriation	-	-	4,000.00	(4,000.00)
Household Hazardous Waste				
Contractual Services	-	-	1,200.00	(1,200.00)
Capital Outlay	-	-	500.00	(500.00)
Total Household Hazardous Waste	-	-	1,700.00	(1,700.00)
Total Sanitation	315,370.17	349,612.38	331,700.00	17,912.38
Operating Transfers to:				
Special Equipment Reserve Fund	-	5,000.00	-	5,000.00
Special Bridge Fund	-	52,000.00	-	52,000.00
Noxious Weed Fund	-	10,000.00	-	10,000.00
Health Fund	-	70,000.00	-	70,000.00
Total Operating Transfers	-	137,000.00	-	137,000.00
Total Expenditures	4,247,360.20	4,347,357.27	\$ 4,453,144.00	\$ (105,786.73)
Receipts Over(Under) Expenditures	(378,306.51)	(62,230.50)		
Unencumbered Cash, Beginning	864,994.52	486,688.01		
Unencumbered Cash, Ending	\$ 486,688.01	\$ 424,457.51		

**WILSON COUNTY, KANSAS**  
**AMBULANCE FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 249,147.65	\$ 238,031.35	\$ 248,245.00	\$ (10,213.65)
Delinquent Tax	7,854.26	8,299.98	7,230.00	1,069.98
Motor Vehicle Tax	21,778.54	23,867.34	24,702.00	(834.66)
Recreational Vehicle Tax	492.03	530.50	559.00	(28.50)
16/20 M Truck Tax	1,279.63	1,391.86	1,357.00	34.86
Commercial Vehicle Tax	1,228.60	1,383.25	1,388.00	(4.75)
Mineral Production Tax	877.77	798.24	500.00	298.24
Neighborhood Revitalization Rebates	(89.85)	(286.27)	(368.00)	81.73
Total Receipts	282,568.63	274,016.25	\$ 283,613.00	\$ (9,596.75)
Expenditures				
Public Safety				
Contractual Services	253,800.00	303,799.92	\$ 313,800.00	\$ (10,000.08)
Total Expenditures	253,800.00	303,799.92	\$ 313,800.00	\$ (10,000.08)
Receipts Over(Under) Expenditures	28,768.63	(29,783.67)		
Unencumbered Cash, Beginning	14,910.68	43,679.31		
Unencumbered Cash, Ending	\$ 43,679.31	\$ 13,895.64		

**WILSON COUNTY, KANSAS**  
**APPRAISER'S COST FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 221,595.97	\$ 246,661.31	\$ 257,247.00	\$ (10,585.69)
Delinquent Tax	7,818.86	8,041.50	7,493.00	548.50
Motor Vehicle Tax	21,991.96	21,231.82	21,975.00	(743.18)
Recreational Vehicle Tax	496.27	471.78	1,208.00	(736.22)
16/20 M Truck Tax	1,387.50	1,385.25	498.00	887.25
Commercial Vehicle Tax	1,224.02	1,230.45	1,235.00	(4.55)
Mineral Production Tax	783.78	827.03	500.00	327.03
Neighborhood Revitalization Rebates	(79.93)	(296.64)	(382.00)	85.36
Licenses, Fees, and Permits				
Officer Fees	1,412.00	2,149.11	1,000.00	1,149.11
Total Receipts	256,630.43	281,701.61	\$ 290,774.00	\$ (9,072.39)
Expenditures				
General Government				
Personal Services	135,932.67	141,371.31	\$ 149,825.00	\$ (8,453.69)
Contractual Services	51,024.83	46,261.91	43,140.00	3,121.91
Commodities	6,912.78	13,589.79	10,100.00	3,489.79
Employee Benefits	77,129.50	80,774.90	92,590.00	(11,815.10)
Health Savings	8,800.44	3,200.00	3,200.00	-
Reimbursed Expense	(118.74)	(3,594.52)	-	(3,594.52)
Total Expenditures	279,681.48	281,603.39	\$ 298,855.00	\$ (17,251.61)
Receipts Over(Under) Expenditures	(23,051.05)	98.22		
Unencumbered Cash, Beginning	51,091.28	28,040.23		
Unencumbered Cash, Ending	\$ 28,040.23	\$ 28,138.45		

**WILSON COUNTY, KANSAS**  
**COMMUNITY COLLEGE TUITION FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Ad Valorem Tax	\$ -	\$ (2.41)
Delinquent Tax	-	2.70
Total Receipts	-	0.29
Expenditures		
Education		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	0.29
Unencumbered Cash, Beginning	3.23	3.23
Unencumbered Cash, Ending	\$ 3.23	\$ 3.52

**WILSON COUNTY, KANSAS**  
**CONSERVATION DISTRICT FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 23,658.47	\$ 18,637.46	\$ 19,419.00	\$ (781.54)
Delinquent Tax	732.02	768.29	566.00	202.29
Motor Vehicle Tax	2,066.16	2,266.28	2,341.00	(74.72)
Recreational Vehicle Tax	46.66	50.43	53.00	(2.57)
16/20 M Truck Tax	121.97	131.94	129.00	2.94
Commercial Vehicle Tax	116.44	131.37	132.00	(0.63)
Mineral Production Tax	83.27	62.43	25.00	37.43
Neighborhood Revitalization Rebates	(8.53)	(22.42)	(29.00)	6.58
Total Receipts	26,816.46	22,025.78	\$ 22,636.00	\$ (610.22)
Expenditures				
Agriculture				
Contractual Services	25,000.00	24,665.00	\$ 25,000.00	\$ (335.00)
Total Expenditures	25,000.00	24,665.00	\$ 25,000.00	\$ (335.00)
Receipts Over(Under) Expenditures	1,816.46	(2,639.22)		
Unencumbered Cash, Beginning	823.54	2,640.00		
Unencumbered Cash, Ending	\$ 2,640.00	\$ 0.78		

**WILSON COUNTY, KANSAS**  
**DIRECT ELECTION FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 48,234.86	\$ 41,816.55	\$ 43,579.00	\$ (1,762.45)
Delinquent Tax	1,295.69	1,416.40	1,269.00	147.40
Motor Vehicle Tax	3,956.49	4,620.94	4,778.00	(157.06)
Recreational Vehicle Tax	89.21	102.66	108.00	(5.34)
16/20 M Truck Tax	266.73	245.15	263.00	(17.85)
Commercial Vehicle Tax	216.86	267.75	268.00	(0.25)
Mineral Production Tax	168.32	140.42	5.00	135.42
Neighborhood Revitalization Rebates	(17.39)	(50.30)	(65.00)	14.70
Total Receipts	54,210.77	48,559.57	\$ 50,205.00	\$ (1,645.43)
Expenditures				
General Government				
Personal Services	-	9,202.98	\$ 15,000.00	\$ (5,797.02)
Contractual Services	16,125.17	8,512.80	24,100.00	(15,587.20)
Commodities	19,684.44	12,185.49	15,500.00	(3,314.51)
Capital Outlay	-	-	2,000.00	(2,000.00)
Employee Benefits	-	1,614.21	2,148.00	(533.79)
Reimbursed Expense	(212.37)	(1,035.50)	-	(1,035.50)
Operating Transfers to Special Equipment Reserve Fund	15,000.00	15,000.00	-	15,000.00
Total Expenditures	50,597.24	45,479.98	\$ 58,748.00	\$ (13,268.02)
Receipts Over(Under) Expenditures	3,613.53	3,079.59		
Unencumbered Cash, Beginning	8,961.97	12,575.50		
Unencumbered Cash, Ending	\$ 12,575.50	\$ 15,655.09		



**WILSON COUNTY, KANSAS**  
**ECONOMIC DEVELOPMENT FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ -	\$ (0.88)	\$ -	\$ (0.88)
Delinquent Tax	10.45	8.44	-	8.44
Mineral Production Tax	0.45	-	-	-
Total Receipts	10.90	7.56	\$ -	\$ 7.56
Expenditures				
Economic Development				
Contractual Services	3,811.35	3,811.35	\$ 18,439.00	\$ (14,627.65)
Total Expenditures	3,811.35	3,811.35	\$ 18,439.00	\$ (14,627.65)
Receipts Over(Under) Expenditures	(3,800.45)	(3,803.79)		
Unencumbered Cash, Beginning	18,439.23	14,638.78		
Unencumbered Cash, Ending	\$ 14,638.78	\$ 10,834.99		

**WILSON COUNTY, KANSAS**  
**EXTENSION COUNCIL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ -	\$ -	\$ -	\$ -
Total Receipts	-	-	\$ -	\$ -
Expenditures				
Agriculture				
Contractual Services	150.00	-	\$ -	\$ -
Residual Transfers to General Fund	712.38	-	-	-
Total Expenditures	862.38	-	\$ -	\$ -
Receipts Over(Under) Expenditures	(862.38)	-		
Unencumbered Cash, Beginning	862.38	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**WILSON COUNTY, KANSAS**  
**HEALTH FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 245,855.22	\$ 160,116.42	\$ 167,014.00	\$ (6,897.58)
Delinquent Tax	7,478.36	7,683.29	4,864.00	2,819.29
Motor Vehicle Tax	22,287.04	23,550.81	24,375.00	(824.19)
Recreational Vehicle Tax	505.20	523.43	552.00	(28.57)
16/20 M Truck Tax	1,062.29	1,476.13	1,340.00	136.13
Commercial Vehicle Tax	1,299.93	1,364.93	1,369.00	(4.07)
Mineral Production Tax	863.97	537.27	500.00	37.27
Neighborhood Revitalization Rebates	(88.66)	(192.60)	(248.00)	55.40
Intergovernmental				
Federal Grants	138,017.00	206,105.86	-	206,105.86
State Grants	19,980.00	23,130.14	-	23,130.14
Contracts with Other Governments	19,321.55	16,247.50	-	16,247.50
Licenses, Fees, and Permits				
Service Fees	46,248.24	123,796.71	200,000.00	(76,203.29)
Operating Transfers from General Fund	-	70,000.00	-	70,000.00
Total Receipts	502,830.14	634,339.89	\$ 399,766.00	\$ 234,573.89
Expenditures				
Health				
Personal Services	214,516.88	224,716.29	\$ 250,000.00	\$ (25,283.71)
Contractual Services	62,041.35	67,870.52	49,950.00	17,920.52
Commodities	12,990.27	140,332.40	15,300.00	125,032.40
Capital Outlay	-	1,150.95	7,000.00	(5,849.05)
Employee Benefits	84,851.78	94,339.01	105,225.00	(10,885.99)
Health Savings	12,103.58	4,000.00	4,000.00	-
Reimbursed Expense	-	(2,278.47)	-	(2,278.47)
Total Certified Budget			431,475.00	98,655.70
Adjustments for Qualifying Budget Credits			229,236.00	(229,236.00)
Total Expenditures	386,503.86	530,130.70	\$ 660,711.00	\$ (130,580.30)
Receipts Over(Under) Expenditures	116,326.28	104,209.19		
Unencumbered Cash, Beginning	222,150.63	338,476.91		
Unencumbered Cash, Ending	\$ 338,476.91	\$ 442,686.10		

**WILSON COUNTY, KANSAS**  
**HISTORICAL SOCIETY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 4,676.66	\$ 4,543.66	\$ 4,701.00	\$ (157.34)
Delinquent Tax	144.94	156.26	137.00	19.26
Motor Vehicle Tax	378.23	447.99	460.00	(12.01)
Recreational Vehicle Tax	8.49	9.92	10.00	(0.08)
16/20 M Truck Tax	27.77	23.00	25.00	(2.00)
Commercial Vehicle Tax	20.36	25.96	26.00	(0.04)
Mineral Production Tax	16.48	15.25	-	15.25
Neighborhood Revitalization Rebates	(1.69)	(5.46)	(7.00)	1.54
Total Receipts	5,271.24	5,216.58	\$ 5,352.00	\$ (135.42)
Expenditures				
Culture and Recreation				
Contractual Services	5,000.00	5,000.00	\$ 5,500.00	\$ (500.00)
Total Expenditures	5,000.00	5,000.00	\$ 5,500.00	\$ (500.00)
Receipts Over(Under) Expenditures	271.24	216.58		
Unencumbered Cash, Beginning	19.64	290.88		
Unencumbered Cash, Ending	\$ 290.88	\$ 507.46		

**WILSON COUNTY, KANSAS**  
**HOSPITAL MAINTENANCE FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 99,215.62	\$ 89,383.58	\$ 93,149.00	\$ (3,765.42)
Delinquent Tax	3,248.29	3,370.84	2,713.00	657.84
Motor Vehicle Tax	8,922.50	9,504.61	9,833.00	(328.39)
Recreational Vehicle Tax	201.59	211.32	223.00	(11.68)
16/20 M Truck Tax	523.79	570.27	540.00	30.27
Commercial Vehicle Tax	503.40	550.83	552.00	(1.17)
Mineral Production Tax	350.44	300.03	200.00	100.03
Neighborhood Revitalization Rebates	(35.78)	(107.51)	(138.00)	30.49
Total Receipts	112,929.85	103,783.97	\$ 107,072.00	\$ (3,288.03)
Expenditures				
Health				
Contractual Services	108,000.00	108,000.00	\$ 111,000.00	\$ (3,000.00)
Total Expenditures	108,000.00	108,000.00	\$ 111,000.00	\$ (3,000.00)
Receipts Over(Under) Expenditures	4,929.85	(4,216.03)		
Unencumbered Cash, Beginning	428.05	5,357.90		
Unencumbered Cash, Ending	\$ 5,357.90	\$ 1,141.87		

**WILSON COUNTY, KANSAS**  
**MENTAL HEALTH FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 39,154.48	\$ 43,397.65	\$ 45,186.00	\$ (1,788.35)
Delinquent Tax	1,272.26	1,345.76	1,316.00	29.76
Motor Vehicle Tax	3,512.26	3,751.34	3,877.00	(125.66)
Recreational Vehicle Tax	79.36	83.41	88.00	(4.59)
16/20 M Truck Tax	206.64	224.40	213.00	11.40
Commercial Vehicle Tax	198.09	217.40	218.00	(0.60)
Mineral Production Tax	138.15	145.55	50.00	95.55
Neighborhood Revitalization Rebates	(14.11)	(52.19)	(67.00)	14.81
Total Receipts	44,547.13	49,113.32	\$ 50,881.00	\$ (1,767.68)
Expenditures				
Health				
Contractual Services	42,500.00	50,000.00	\$ 52,000.00	\$ (2,000.00)
Total Expenditures	42,500.00	50,000.00	\$ 52,000.00	\$ (2,000.00)
Receipts Over(Under) Expenditures	2,047.13	(886.68)		
Unencumbered Cash, Beginning	3.36	2,050.49		
Unencumbered Cash, Ending	\$ 2,050.49	\$ 1,163.81		

**WILSON COUNTY, KANSAS**  
**INTELLECTUAL DISABILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 20,723.34	\$ 19,286.89	\$ 20,074.00	\$ (787.11)
Delinquent Tax	671.34	700.23	585.00	115.23
Motor Vehicle Tax	1,860.65	1,984.83	2,053.00	(68.17)
Recreational Vehicle Tax	41.97	44.06	46.00	(1.94)
16/20 M Truck Tax	109.91	118.79	113.00	5.79
Commercial Vehicle Tax	104.90	115.07	115.00	0.07
Mineral Production Tax	73.08	64.68	-	64.68
Neighborhood Revitalization Rebates	(7.47)	(23.20)	(30.00)	6.80
Total Receipts	23,577.72	22,291.35	\$ 22,956.00	\$ (664.65)
Expenditures				
Health				
Contractual Services	22,500.00	22,500.00	\$ 24,500.00	\$ (2,000.00)
Total Expenditures	22,500.00	22,500.00	\$ 24,500.00	\$ (2,000.00)
Receipts Over(Under) Expenditures	1,077.72	(208.65)		
Unencumbered Cash, Beginning	836.50	1,914.22		
Unencumbered Cash, Ending	\$ 1,914.22	\$ 1,705.57		

**WILSON COUNTY, KANSAS**  
**NOXIOUS WEED FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 30,355.84	\$ 25,497.28	\$ 26,533.00	\$ (1,035.72)
Delinquent Tax	873.92	930.18	773.00	157.18
Motor Vehicle Tax	2,649.99	2,907.69	3,005.00	(97.31)
Recreational Vehicle Tax	60.22	64.60	68.00	(3.40)
16/20 M Truck Tax	115.18	177.94	165.00	12.94
Commercial Vehicle Tax	156.47	168.42	169.00	(0.58)
Mineral Production Tax	106.36	85.33	50.00	35.33
Neighborhood Revitalization Rebates	(10.94)	(30.66)	(39.00)	8.34
Other Receipts				
Miscellaneous	2.00	4.08	-	4.08
Operating Transfers from General Fund	-	10,000.00	-	10,000.00
Total Receipts	34,309.04	39,804.86	\$ 30,724.00	\$ 9,080.86
Expenditures				
Agriculture				
Contractual Services	1,882.00	19,589.00	\$ 23,200.00	\$ (3,611.00)
Commodities	21,305.31	20,171.64	16,500.00	3,671.64
Employee Benefits	1,171.00	1,066.00	-	1,066.00
Total Expenditures	24,358.31	40,826.64	\$ 39,700.00	\$ 1,126.64
Receipts Over(Under) Expenditures	9,950.73	(1,021.78)		
Unencumbered Cash, Beginning	10,514.54	20,465.27		
Unencumbered Cash, Ending	\$ 20,465.27	\$ 19,443.49		



**WILSON COUNTY, KANSAS**  
**ROAD AND BRIDGE FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 1,761,844.29	\$ 1,712,991.14	\$ 1,786,528.00	\$ (73,536.86)
Delinquent Tax	48,809.96	54,540.18	52,035.00	2,505.18
Motor Vehicle Tax	140,951.96	168,774.75	174,679.00	(5,904.25)
Recreational Vehicle Tax	3,171.66	3,750.93	3,956.00	(205.07)
16/20 M Truck Tax	10,233.57	8,590.70	9,599.00	(1,008.30)
Commercial Vehicle Tax	7,608.09	9,781.44	9,814.00	(32.56)
Mineral Production Tax	6,183.62	5,751.04	3,500.00	2,251.04
Neighborhood Revitalization Rebates	(635.40)	(2,060.03)	(2,666.00)	605.97
Intergovernmental				
Special City & County Highway	447,996.48	455,449.83	454,885.00	564.83
Other Receipts				
Sale of Surplus Property	4,466.14	24,280.37	-	24,280.37
Miscellaneous	6,430.87	5,280.00	-	5,280.00
Total Receipts	2,437,061.24	2,447,130.35	\$ 2,492,330.00	\$ (45,199.65)
Expenditures				
Maintenance				
Personal Services	566,757.89	561,829.67	\$ 595,000.00	\$ (33,170.33)
Contractual Services	69,312.18	122,431.70	75,120.00	47,311.70
Commodities	1,111,061.39	1,125,555.09	911,500.00	214,055.09
Capital Outlay	28,557.50	-	617,255.00	(617,255.00)
Employee Benefits	281,985.03	302,293.79	326,685.00	(24,391.21)
Health Savings	42,902.15	16,000.00	16,000.00	-
Reimbursed Expense	(12,720.82)	(15,127.74)	(20,000.00)	4,872.26
Operating Transfers to:				
Special Highway Fund	190,134.68	200,000.00	-	200,000.00
Special Machinery Fund	300,000.00	100,000.00	-	100,000.00
Total Expenditures	2,577,990.00	2,412,982.51	\$ 2,521,560.00	\$ (108,577.49)
Receipts Over(Under) Expenditures	(140,928.76)	34,147.84		
Unencumbered Cash, Beginning	204,124.72	63,195.96		
Unencumbered Cash, Ending	\$ 63,195.96	\$ 97,343.80		

**WILSON COUNTY, KANSAS**  
**RURAL FIRE DISTRICT NO. 1 FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 71,236.84	\$ 69,539.01	\$ 71,632.00	\$ (2,092.99)
Delinquent Tax	1,324.51	1,484.96	2,086.00	(601.04)
Motor Vehicle Tax	5,291.19	5,496.91	5,692.00	(195.09)
Recreational Vehicle Tax	136.46	138.20	142.00	(3.80)
16/20 M Truck Tax	467.34	489.37	464.00	25.37
Commercial Vehicle Tax	242.78	292.99	253.00	39.99
Mineral Production Tax	310.81	285.71	100.00	185.71
Total Receipts	79,009.93	77,727.15	\$ 80,369.00	\$ (2,641.85)
Expenditures				
Public Safety				
Contractual Services	77,500.00	77,500.00	\$ 80,500.00	\$ (3,000.00)
Total Expenditures	77,500.00	77,500.00	\$ 80,500.00	\$ (3,000.00)
Receipts Over(Under) Expenditures	1,509.93	227.15		
Unencumbered Cash, Beginning	999.92	2,509.85		
Unencumbered Cash, Ending	\$ 2,509.85	\$ 2,737.00		

**WILSON COUNTY, KANSAS**  
**SERVICE PROGRAM FOR THE ELDERLY FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 58,043.84	\$ 48,307.26	\$ 50,347.00	\$ (2,039.74)
Delinquent Tax	1,901.94	1,960.68	1,466.00	494.68
Motor Vehicle Tax	5,223.54	5,560.33	5,749.00	(188.67)
Recreational Vehicle Tax	118.05	123.61	130.00	(6.39)
16/20 M Truck Tax	306.82	333.84	316.00	17.84
Commercial Vehicle Tax	294.74	322.26	323.00	(0.74)
Mineral Production Tax	205.04	162.19	100.00	62.19
Neighborhood Revitalization Rebates	(20.93)	(58.11)	(75.00)	16.89
Total Receipts	66,073.04	56,712.06	\$ 58,356.00	\$ (1,643.94)
Expenditures				
Social Services for Aged and Poor				
Contractual Services	63,200.00	60,000.00	\$ 63,200.00	\$ (3,200.00)
Total Expenditures	63,200.00	60,000.00	\$ 63,200.00	\$ (3,200.00)
Receipts Over(Under) Expenditures	2,873.04	(3,287.94)		
Unencumbered Cash, Beginning	462.09	3,335.13		
Unencumbered Cash, Ending	\$ 3,335.13	\$ 47.19		

**WILSON COUNTY, KANSAS**  
**SPECIAL ALCOHOL PROGRAM FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 11,288.57	\$ 8,245.72	\$ 8,711.00	\$ (465.28)
Total Receipts	11,288.57	8,245.72	\$ 8,711.00	\$ (465.28)
Expenditures				
Health				
Contractual Services	8,711.00	10,823.71	\$ 8,711.00	\$ 2,112.71
Total Expenditures	8,711.00	10,823.71	\$ 8,711.00	\$ 2,112.71
Receipts Over(Under) Expenditures	2,577.57	(2,577.99)		
Unencumbered Cash, Beginning	0.42	2,577.99		
Unencumbered Cash, Ending	\$ 2,577.99	\$ -		

**WILSON COUNTY, KANSAS**  
**SPECIAL BRIDGE FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 336,097.50	\$ 45,200.25	\$ 47,116.00	\$ -
Delinquent Tax	833.71	4,227.14	1,372.00	-
Motor Vehicle Tax	-	32,159.61	33,280.00	-
Recreational Vehicle Tax	-	714.75	754.00	-
16/20 M Truck Tax	-	-	1,829.00	-
Commercial Vehicle Tax	-	1,863.78	1,870.00	-
Mineral Production Tax	1,149.01	161.23	-	161.23
Neighborhood Revitalization Rebates	-	(175.49)	(70.00)	(105.49)
Other Receipts				
Miscellaneous	-	60.00	-	60.00
Operating Transfers from General Fund	-	52,000.00	-	52,000.00
Total Receipts	338,080.22	136,211.27	\$ 86,151.00	\$ 52,115.74
Expenditures				
Public Works				
Contractual Services	248,827.19	136,457.39	\$ 100,000.00	\$ 36,457.39
Capital Outlay	6,899.00	15,080.00	-	15,080.00
Total Expenditures	255,726.19	151,537.39	\$ 100,000.00	\$ 51,537.39
Receipts Over(Under) Expenditures	82,354.03	(15,326.12)		
Unencumbered Cash, Beginning	716.11	83,070.14		
Unencumbered Cash, Ending	\$ 83,070.14	\$ 67,744.02		

**WILSON COUNTY, KANSAS**  
**SPECIAL LIABILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	\$ 1.25	\$ 0.89	\$ -	\$ 0.89
Mineral Production Tax	0.05	-	-	-
Total Receipts	1.30	0.89	\$ -	\$ 0.89
Expenditures				
General Government				
Contractual Services	-	-	\$ 9,767.00	\$ (9,767.00)
Total Expenditures	-	-	\$ 9,767.00	\$ (9,767.00)
Receipts Over(Under) Expenditures	1.30	0.89		
Unencumbered Cash, Beginning	9,766.84	9,768.14		
Unencumbered Cash, Ending	\$ 9,768.14	\$ 9,769.03		

**WILSON COUNTY, KANSAS**  
**SPECIAL PARK AND RECREATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 2,662.24	\$ 2,361.61	\$ 4,738.00	\$ (2,376.39)
Total Receipts	2,662.24	2,361.61	\$ 4,738.00	\$ (2,376.39)
Expenditures				
Culture and Recreation				
Contractual Services	2,661.00	2,362.86	\$ 4,738.00	\$ (2,375.14)
Total Expenditures	2,661.00	2,362.86	\$ 4,738.00	\$ (2,375.14)
Receipts Over(Under) Expenditures	1.24	(1.25)		
Unencumbered Cash, Beginning	-	1.24		
Unencumbered Cash, Ending	\$ 1.24	\$ (0.01)		

**WILSON COUNTY, KANSAS**  
**TOURISM AND CONVENTION PROMOTION FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	\$ 87.51	\$ 197.33	\$ 100.00	\$ 97.33
Total Receipts	87.51	197.33	\$ 100.00	\$ 97.33
Expenditures				
Economic Development				
Contractual Services	125.00	125.00	\$ 3,504.00	\$ (3,379.00)
Total Expenditures	125.00	125.00	\$ 3,504.00	\$ (3,379.00)
Receipts Over(Under) Expenditures	(37.49)	72.33		
Unencumbered Cash, Beginning	3,303.54	3,266.05		
Unencumbered Cash, Ending	\$ 3,266.05	\$ 3,338.38		



**WILSON COUNTY, KANSAS**  
**SPECIAL EQUIPMENT RESERVE FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	\$ -	\$ 5,000.00
Direct Election Fund	15,000.00	15,000.00
Motor Vehicle Operating Fund	5,000.00	-
Total Receipts	20,000.00	20,000.00
Expenditures		
General Government		
Capital Outlay	-	28,070.46
Total Expenditures	-	28,070.46
Receipts Over(Under) Expenditures	20,000.00	(8,070.46)
Unencumbered Cash, Beginning	88,595.27	108,595.27
Unencumbered Cash, Ending	\$ 108,595.27	\$ 100,524.81

**WILSON COUNTY, KANSAS**  
**SPECIAL NOXIOUS WEED FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from Noxious Weed Fund	\$ -	\$ -	\$ -	\$ -
Total Receipts	-	-	\$ -	\$ -
Expenditures				
Agriculture				
Capital Outlay	-	2,418.55	\$ 40,412.00	\$ (37,993.45)
Total Expenditures	-	2,418.55	\$ 40,412.00	\$ (37,993.45)
Receipts Over(Under) Expenditures	-	(2,418.55)		
Unencumbered Cash, Beginning	40,411.55	40,411.55		
Unencumbered Cash, Ending	\$ 40,411.55	\$ 37,993.00		

**WILSON COUNTY, KANSAS**  
**SPECIAL HIGHWAY FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
Special City & County Highway	\$ 76,658.97	\$ 86,685.43
Operating Transfers from		
Road and Bridge Fund	190,134.68	200,000.00
	<u>266,793.65</u>	<u>286,685.43</u>
Total Receipts		
Expenditures		
Public Works		
Contractual Services	264,989.75	391,332.00
	<u>264,989.75</u>	<u>391,332.00</u>
Total Expenditures		
Receipts Over(Under) Expenditures	1,803.90	(104,646.57)
Unencumbered Cash, Beginning	304,427.80	306,231.70
Unencumbered Cash, Ending	<u>\$ 306,231.70</u>	<u>\$ 201,585.13</u>

**WILSON COUNTY, KANSAS**  
**SPECIAL MACHINERY FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Other Receipts		
Sale of Surplus Property	\$ 20,950.00	\$ -
Use of Money and Property		
Capital Lease Proceeds	-	302,707.00
Operating Transfers from:		
Road and Bridge Fund	300,000.00	100,000.00
	<u>320,950.00</u>	<u>402,707.00</u>
Total Receipts		
	<u>320,950.00</u>	<u>402,707.00</u>
Expenditures		
Public Works		
Capital Outlay	343,191.33	302,707.00
Debt Service		
Capital Leases	-	196,915.46
	<u>343,191.33</u>	<u>499,622.46</u>
Total Expenditures		
	<u>343,191.33</u>	<u>499,622.46</u>
Receipts Over(Under) Expenditures	(22,241.33)	(96,915.46)
Unencumbered Cash, Beginning	351,245.27	329,003.94
	<u>351,245.27</u>	<u>329,003.94</u>
Unencumbered Cash, Ending	\$ 329,003.94	\$ 232,088.48
	<u>\$ 329,003.94</u>	<u>\$ 232,088.48</u>

**WILSON COUNTY, KANSAS**  
**WILSON COUNTY 911 FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Emergency Telephone Tax	\$ 51,076.20	\$ 53,616.47
Total Receipts	51,076.20	53,616.47
Expenditures		
Public Safety		
Contractual Services	51,076.20	36,418.87
Total Expenditures	51,076.20	36,418.87
Receipts Over(Under) Expenditures	-	17,197.60
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 17,197.60

**WILSON COUNTY, KANSAS**  
**MOTOR VEHICLE OPERATING FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 139,200.50	\$ 141,090.91
Total Receipts	139,200.50	141,090.91
Expenditures		
General Government		
Personal Services	45,961.26	63,185.97
Contractual Services	17,913.31	21,301.72
Commodities	3,804.57	3,102.07
Employee Benefits	20,255.52	24,996.37
Health Savings	3,201.83	-
Operating Transfers to:		
General Fund	46,967.41	5,000.00
Special Equipment Reserve Fund	5,000.00	-
Total Expenditures	143,103.90	117,586.13
Receipts Over(Under) Expenditures	(3,903.40)	23,504.78
Unencumbered Cash, Beginning	44,262.59	40,359.19
Unencumbered Cash, Ending	\$ 40,359.19	\$ 63,863.97

**WILSON COUNTY, KANSAS**  
**COUNTY TREASURER'S TECHNOLOGY FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,672.00	\$ 2,462.00
Total Receipts	<u>2,672.00</u>	<u>2,462.00</u>
Expenditures		
General Government		
Contractual Services	-	3,305.79
Total Expenditures	<u>-</u>	<u>3,305.79</u>
Receipts Over(Under) Expenditures	2,672.00	(843.79)
Unencumbered Cash, Beginning	<u>7,987.00</u>	<u>10,659.00</u>
Unencumbered Cash, Ending	<u>\$ 10,659.00</u>	<u>\$ 9,815.21</u>

**WILSON COUNTY, KANSAS**  
**REGISTER OF DEEDS TECHNOLOGY FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

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

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 10,688.00	\$ 10,097.41
Total Receipts	<u>10,688.00</u>	<u>10,097.41</u>
Expenditures		
General Government		
Contractual Services	<u>3,125.51</u>	<u>5,134.09</u>
Total Expenditures	<u>3,125.51</u>	<u>5,134.09</u>
Receipts Over(Under) Expenditures	7,562.49	4,963.32
Unencumbered Cash, Beginning	<u>23,006.82</u>	<u>30,569.31</u>
Unencumbered Cash, Ending	<u>\$ 30,569.31</u>	<u>\$ 35,532.63</u>



**WILSON COUNTY, KANSAS**  
**COUNTY CLERK'S TECHNOLOGY FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,672.00	\$ 2,462.00
Total Receipts	2,672.00	2,462.00
Expenditures		
General Government		
Contractual Services	-	10,280.79
Commodities	-	1,000.00
Total Expenditures	-	11,280.79
Receipts Over(Under) Expenditures	2,672.00	(8,818.79)
Unencumbered Cash, Beginning	7,987.00	10,659.00
Unencumbered Cash, Ending	\$ 10,659.00	\$ 1,840.21

**WILSON COUNTY, KANSAS**  
**SHERIFF'S EQUIPMENT RESERVE FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	450.54	-
Total Expenditures	450.54	-
Receipts Over(Under) Expenditures	(450.54)	-
Unencumbered Cash, Beginning	450.54	-
Unencumbered Cash, Ending	\$ -	\$ -

**WILSON COUNTY, KANSAS**  
**SLVC GRANT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Financial Assistance	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,224.40	1,224.40
Unencumbered Cash, Ending	\$ 1,224.40	\$ 1,224.40

**WILSON COUNTY, KANSAS**  
**FEDERAL AID - HEALTH FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Financial Assistance	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	3,466.20	3,466.20
Unencumbered Cash, Ending	\$ 3,466.20	\$ 3,466.20

**WILSON COUNTY, KANSAS**  
**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Financial Assistance	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,086.00	1,086.00
Unencumbered Cash, Ending	\$ 1,086.00	\$ 1,086.00

**WILSON COUNTY, KANSAS**  
**EMERGENCY PREPAREDNESS GRANT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
Federal Grants	\$ 18,475.00	\$ 17,988.00
Total Receipts	<u>18,475.00</u>	<u>17,988.00</u>
Expenditures		
Public Safety		
Contractual Services	6,610.00	6,610.00
Commodities	281.29	4,580.25
Total Expenditures	<u>6,891.29</u>	<u>11,190.25</u>
Receipts Over(Under) Expenditures	11,583.71	6,797.75
Unencumbered Cash, Beginning	<u>20,089.15</u>	<u>31,672.86</u>
Unencumbered Cash, Ending	<u>\$ 31,672.86</u>	<u>\$ 38,470.61</u>

**WILSON COUNTY, KANSAS**  
**DIVERSION FEES FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	<u>\$ 14,261.15</u>	<u>\$ 13,375.00</u>
Total Receipts	<u>14,261.15</u>	<u>13,375.00</u>
Expenditures		
General Government		
Contractual Services	<u>10,571.04</u>	<u>9,221.12</u>
Total Expenditures	<u>10,571.04</u>	<u>9,221.12</u>
Receipts Over(Under) Expenditures	3,690.11	4,153.88
Unencumbered Cash, Beginning	<u>13,728.09</u>	<u>17,418.20</u>
Unencumbered Cash, Ending	<u><u>\$ 17,418.20</u></u>	<u><u>\$ 21,572.08</u></u>

**WILSON COUNTY, KANSAS**  
**KDHE - BWM SITE CLEANUP GRANT FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	4,625.00	4,625.00
Unencumbered Cash, Ending	\$ 4,625.00	\$ 4,625.00



**WILSON COUNTY, KANSAS**  
**RURAL OPPORTUNITY ZONE GRANT FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	\$ 1,500.00	\$ -
Total Receipts	1,500.00	-
Expenditures		
General Government		
Contractual Services	-	1,500.00
Total Expenditures	-	1,500.00
Receipts Over(Under) Expenditures	1,500.00	(1,500.00)
Unencumbered Cash, Beginning	-	1,500.00
Unencumbered Cash, Ending	\$ 1,500.00	\$ -

**WILSON COUNTY, KANSAS**  
**PROSECUTING ATTORNEY TRAINING FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,620.96	\$ 3,215.00
Total Receipts	2,620.96	3,215.00
Expenditures		
General Government		
Contractual Services	1,554.49	1,597.50
Total Expenditures	1,554.49	1,597.50
Receipts Over(Under) Expenditures	1,066.47	1,617.50
Unencumbered Cash, Beginning	20,193.34	21,259.81
Unencumbered Cash, Ending	\$ 21,259.81	\$ 22,877.31

**WILSON COUNTY, KANSAS**  
**SPECIAL LAW ENFORCEMENT TRUST FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,196.87	\$ -
Total Receipts	3,196.87	-
Expenditures		
Public Safety		
Capital Outlay	7,779.25	-
Total Expenditures	7,779.25	-
Receipts Over(Under) Expenditures	(4,582.38)	-
Unencumbered Cash, Beginning	11,578.98	6,996.60
Unencumbered Cash, Ending	\$ 6,996.60	\$ 6,996.60

**WILSON COUNTY, KANSAS**  
**DOJ EQUITABLE SHARING PROGRAM FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Sale of Confiscations	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	20,000.00
Total Expenditures	-	20,000.00
Receipts Over(Under) Expenditures	-	(20,000.00)
Unencumbered Cash, Beginning	25,438.15	25,438.15
Unencumbered Cash, Ending	\$ 25,438.15	\$ 5,438.15

**WILSON COUNTY, KANSAS**  
**SPECIAL PERMIT FEES FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Permits	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Works		
Contractual Services	-	50,300.00
Total Expenditures	-	50,300.00
Receipts Over(Under) Expenditures	-	(50,300.00)
Unencumbered Cash, Beginning	67,809.10	67,809.10
Unencumbered Cash, Ending	\$ 67,809.10	\$ 17,509.10

**WILSON COUNTY, KANSAS**  
**SHERIFF'S SPECIAL DONATIONS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Registration Fees	\$ -	\$ 162.50
Other Receipts		
Donations	1,191.51	-
Total Receipts	1,191.51	162.50
Expenditures		
Public Safety		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	1,191.51	162.50
Unencumbered Cash, Beginning	5,455.27	6,646.78
Unencumbered Cash, Ending	\$ 6,646.78	\$ 6,809.28

**WILSON COUNTY, KANSAS**  
**REGISTERED OFFENDERS FEES FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,967.05	\$ 5,097.00
Total Receipts	3,967.05	5,097.00
Expenditures		
Public Safety		
Capital Outlay	-	9,275.00
Total Expenditures	-	9,275.00
Receipts Over(Under) Expenditures	3,967.05	(4,178.00)
Unencumbered Cash, Beginning	17,732.34	21,699.39
Unencumbered Cash, Ending	\$ 21,699.39	\$ 17,521.39

**WILSON COUNTY, KANSAS**  
**FLEX-SAVINGS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Other Receipts		
Miscellaneous	\$ 178,577.43	\$ 68,000.00
Total Receipts	<u>178,577.43</u>	<u>68,000.00</u>
Expenditures		
General Government		
Contractual Services	<u>59,729.32</u>	<u>53,843.16</u>
Total Expenditures	<u>59,729.32</u>	<u>53,843.16</u>
Receipts Over(Under) Expenditures	118,848.11	14,156.84
Unencumbered Cash, Beginning	<u>99,429.90</u>	<u>218,278.01</u>
Unencumbered Cash, Ending	<u>\$ 218,278.01</u>	<u>\$ 232,434.85</u>



**WILSON COUNTY, KANSAS**  
**COUNTY DONATIONS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Other Receipts		
Donations	\$ 11,905.75	\$ 1,970.00
Total Receipts	<u>11,905.75</u>	<u>1,970.00</u>
Expenditures		
General Government		
Contractual Services	<u>11,905.75</u>	<u>2,024.10</u>
Total Expenditures	<u>11,905.75</u>	<u>2,024.10</u>
Receipts Over(Under) Expenditures	-	(54.10)
Unencumbered Cash, Beginning	<u>14.12</u>	<u>14.12</u>
Unencumbered Cash, Ending	<u>\$ 14.12</u>	<u>\$ (39.98)</u>

## WILSON COUNTY, KANSAS

## AGENCY FUNDS

## Schedule of Receipts, Disbursements and Balances

## Regulatory Basis

For the Year Ended December 31, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Altoona City, General	\$ -	\$ 43,790.53	\$ 43,790.53	\$ -
Altoona City, Library	-	5,195.42	5,195.42	-
Altoona City, Bond & Interest	-	65.46	65.46	-
Benedict City, General	-	3,612.42	3,612.42	-
Buffalo City, General	-	68,321.56	68,321.56	-
Coyville City, General	-	4,660.03	4,660.03	-
Fredonia City, General	-	513,005.94	513,016.12	(10.18)
Fredonia City, Bond & Interest	-	94,613.97	94,615.85	(1.88)
Fredonia City, Library	-	101,439.32	101,441.34	(2.02)
Fredonia City, Industrial Development	-	31,872.96	31,873.58	(0.62)
Neodesha City, General	-	618,111.77	618,111.77	-
Neodesha City, Library	-	89,382.45	89,382.45	-
Neodesha City, Industrial Dev.	-	45,568.55	45,568.55	-
Neodesha City, Weed	-	1,824.99	1,824.99	-
Neodesha City, Sewer	-	80,225.00	80,225.00	-
New Albany City, General	-	3,229.04	3,229.04	-
Subtotal Cities	-	1,704,919.41	1,704,934.11	(14.70)
Townships:				
Chetopa Township, General	-	145.81	145.81	-
Chetopa Township, Cemetery	-	1,616.82	1,616.82	-
Fall River Township, General	-	1,155.36	1,155.36	-
Fall River Township, Building	-	0.39	0.39	-
Fall River Township, Cemetery	-	5,352.02	5,352.02	-
Guilford Township, General	-	1,241.14	1,241.14	-
Guilford Township, Fire	-	2,457.52	2,457.52	-
Neodesha Township, General	-	4,916.06	4,916.06	-
Neodesha Township, Fire	-	15,652.71	15,652.71	-
Pleasant Valley Township, General	-	1,236.86	1,236.46	0.40
Prairie Township, General	-	0.22	0.22	-
Verdigris Township, General	-	1,315.11	1,315.11	-
Subtotal Townships	-	35,090.02	35,089.62	0.40
Schools:				
USD #447, General	434.04	30,781.53	30,632.89	582.68
USD #447, Supplemental General	-	29,255.81	29,255.81	-

**Schedule 3 (Continued)****WILSON COUNTY, KANSAS  
AGENCY FUNDS****Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2019**

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Schools (Continued):</b>				
USD #447, Capital Outlay	\$ -	\$ 9,712.04	\$ 9,712.04	\$ -
USD #447, Recreation Commission	1,657.56	5,395.42	5,395.42	1,657.56
USD #387, General	3,520.16	613,222.88	612,721.36	4,021.68
USD #387, Supplemental General	-	623,703.43	623,646.07	57.36
USD #387, Capital Outlay	-	137,363.28	137,350.50	12.78
USD #461, General	6,367.84	467,438.39	467,007.23	6,799.00
USD #461, Capital Outlay	-	200,008.94	200,017.12	(8.18)
USD #461, Bond & Interest	-	178,688.57	178,695.89	(7.32)
USD #461, Supplemental General	-	668,906.24	668,933.22	(26.98)
USD #461, Recreation Commission	-	100,695.74	100,699.84	(4.10)
USD #484, General	12,909.77	630,677.31	630,204.04	13,383.04
USD #484, Capital Outlay	-	302,645.23	302,649.83	(4.60)
USD #484, Bond & Interest	-	168,173.21	168,175.57	(2.36)
USD #484, Supplemental General	-	685,333.74	685,342.96	(9.22)
USD #484, Recreation	-	61,167.06	61,167.92	(0.86)
Subtotal Schools	24,889.37	4,913,168.82	4,911,607.71	26,450.48
<b>Cemeteries</b>				
High Prairie #1, Cem 23	-	7,393.27	7,387.07	6.20
Buffalo #2, Cem 24	72.26	12,692.76	12,032.48	732.54
Maple Grove #3, Cem 25	-	3,364.32	3,364.32	-
Little Sandy #40, Cem 26	66.65	1,221.71	1,221.42	66.94
Farmington #5, Cem 27	-	4,313.76	4,313.76	-
Grandview #6Jt, Cem 28	684.32	2,270.85	2,276.20	678.97
Big Sandy #7, Cem 29	(0.94)	107.10	112.21	(6.05)
Bachelor #8, Cem 30	-	1,700.97	1,700.97	-
Pleasant Valley #9, Cem 31	-	3,134.84	3,134.84	-
Cedar #10, Cem 32	-	31,514.13	31,515.79	(1.66)
Vilas Bethel #11, Cem 33	-	3,516.62	3,516.62	-
Mt. Pleasant #12, Cem 34	-	4,832.75	4,832.75	-
Coyville #13, Cem 35	-	4,446.19	4,446.19	-
Varner Ross #14, Cem 36	201.66	3,476.07	3,475.26	202.47
Talleyrand #15, Cem 37	-	6,815.12	6,815.12	-
Star #16, Cem 38	-	3,027.87	3,028.63	(0.76)
Caley #17Jt, Cem 39	29.04	699.84	713.15	15.73
Shelly #18, Cem 40	-	2,391.09	2,391.09	-
Colfax Village Creek #19, Cem 41	-	2,460.29	2,460.29	-
Subtotal Cemeteries	1,052.99	99,379.55	98,738.16	1,694.38
<b>Extensions</b>				
Wildcat Extension District	-	141,934.80	141,932.88	1.92
Subtotal Extensions	-	141,934.80	141,932.88	1.92

**WILSON COUNTY, KANSAS**  
**AGENCY FUNDS**

Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Watershed Districts:				
Elk River Jt 47, Watershed	\$ -	\$ 434.44	\$ 434.44	\$ -
Cedar Creek Jt 56 Watershed	0.77	16,048.87	16,050.44	(0.80)
Duck Creek Jt 59, Watershed	-	2,962.00	2,962.00	-
Labette/Hackberry Jt 45 Watershed	-	40,895.36	40,898.56	(3.20)
Turkey Creek Jt 103, Watershed	(2.41)	19,315.15	19,312.74	-
Subtotal Watershed Districts	(1.64)	79,655.82	79,658.18	(4.00)
Regional Library:				
SEK Library, General	-	120,710.25	120,707.81	2.44
SEK Library, Employee Benefits	-	8,130.80	8,130.66	0.14
Subtotal Regional Library	-	128,841.05	128,838.47	2.58
Total Subdivisions	25,940.72	7,102,989.47	7,100,799.13	28,131.06
State Funds:				
State Educational Building	-	106,290.57	106,289.11	1.46
State Institutional Building	-	53,144.93	53,144.19	0.74
Total State Funds	-	159,435.50	159,433.30	2.20
Other Agency Funds:				
Payroll Clearing	(338.10)	-	-	(338.10)
Motor Vehicle Licenses	(1,775.25)	653,643.72	655,334.45	(3,465.98)
Driver License Fees	(756.20)	21,813.00	21,811.00	(754.20)
Game Licenses	(408.51)	13,900.00	14,071.00	(579.51)
MVR Copy Fees	197.00	946.00	1,041.00	102.00
Secretary of State Fees	-	-	-	-
Heritage Trust	716.63	4,924.00	4,434.00	1,206.63
Unclaimed Money	8,539.92	-	-	8,539.92
Cash Bond Deposits	10,108.59	40.84	-	10,149.43
Tax Sale	(72,941.52)	204,462.19	45,880.93	85,639.74
Sales Tax	52,057.33	624,885.55	642,586.66	34,356.22
IRP - Large Trucks	2,812.91	3,363,495.47	3,363,495.47	2,812.91
State VIN Fees	(12.00)	-	-	(12.00)
Oil & Gas Depletion Fund	881.03	293.93	-	1,174.96
Sheriff	98,229.65	97,497.17	113,959.81	81,767.01
Sheriff Cash on Hand	401.00	-	21.00	380.00
District Court	99,304.64	655,606.46	635,484.60	119,426.50
Law Library	64,971.19	15,222.25	19,814.01	60,379.43
Total Other Agency Funds	261,988.31	5,656,730.58	5,517,933.93	400,784.96

**WILSON COUNTY, KANSAS**  
**AGENCY FUNDS**

Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 7,728,759.81	\$ 13,001,179.97	\$ 12,712,064.00	\$ 8,017,875.78
Delinquent Tax	121,206.97	434,078.11	459,827.13	95,457.95
Motor Vehicle Tax	187,869.53	1,159,029.87	1,143,896.39	203,003.01
Recreational Vehicle Tax	3,782.41	24,708.09	24,663.18	3,827.32
Local Ad Valorem Tax Reduction	3,366.02	-	-	3,366.02
Mineral Production Tax	(183.05)	5,231.22	3,051.04	1,997.13
Local Alcoholic Liquor	-	12,968.93	12,968.93	-
Commercial Vehicle Tax	274.95	67,591.84	66,004.26	1,862.53
Neighborhood Revitalization	6,785.62	19,892.18	18,322.57	8,355.23
Total Distributable Funds:	<u>8,051,862.26</u>	<u>14,724,680.21</u>	<u>14,440,797.50</u>	<u>8,335,744.97</u>
 Total Agency Funds	 <u>\$ 8,339,791.29</u>	 <u>\$ 27,643,835.76</u>	 <u>\$ 27,218,963.86</u>	 <u>\$ 8,764,663.19</u>

**WILSON COUNTY, KANSAS**  
 Reconciliation of 2018 Tax Roll  
 For the Year Ended December 31, 2019

County Clerk's Abstract of Taxes Levied		\$ 13,396,266.75
Add: Supplemental Tax Roll		11,682.46
Deduct: Taxes Abated		<u>(165,582.93)</u>
Tax Roll as Adjusted		<u><u>\$ 13,242,366.28</u></u>
County Treasurer's Accounting		
Net Current Tax Collections		\$12,716,613.93
Uncollected:		
Personal Property	\$ 84,792.35	
Real Estate	424,199.07	
Special Assessments	12,830.79	
State Assessed	<u>3,930.14</u>	
Total Uncollected		<u>525,752.35</u>
Net Tax Roll		<u><u>\$ 13,242,366.28</u></u>



County Commissioners  
Wilson County, Kansas

In planning and performing our audit of the financial statement of Wilson County, Kansas as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered Wilson County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Wilson County's internal control. Accordingly, we do not express an opinion on the effectiveness of Wilson County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

#### Preparation of Financial Statement

Accounting standards states the client must be able to accept responsibility and be able to identify a material misstatement when reviewing the financial statement, including footnotes and supplemental information. This would also include knowing if a required footnote disclosure was missing or not correctly stated. Presently, the County staff does not have the ability to process and prepare the required financial statement, including footnotes. The potential effects of this material weakness could be unrecognized errors on the financial statement. While we recognize that this condition is not unusual for a County your size, it is important that you be aware of this condition for financial reporting purposes. Management and the County Commissioners should continually be aware of the financial reporting of the County and changes in reporting requirements.

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**Jarred, Gilmore & Phillips, PA**  
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Publication of Financial Statements

K.S.A. 19-520 requires that quarterly statements be published by the County Treasurer on the last business day of January, April, July and October of each year. The County Treasurer was unable to provide proof of publication for January and April.

This communication is intended solely for the information and use of management, County Commissioners, and others within County, and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Jarred, Gilmore & Phillips, PA".

JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
August 12, 2020