WILSON COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2022

WILSON COUNTY, KANSAS
For the Year Ended December 31, 2022
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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Wilson County, Kansas

Adverse and Unmodified Opinions
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, 2022 and the related notes to the financial statement.

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

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Wilson County, Kansas as of December 31, 2022, 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.

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

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

Responsibilities of Management 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.

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, and reconciliation of the 2021 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 accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Wilson County, Kansas as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated July 23, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 13, 2023

WILSON COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2022
General	$ 458,031.53	$ 4,517,047.75	$ 4,400,074.27	$ 575,005.01	$ 153,141.81	$ 728,146.82
Special Purpose:						
Ambulance	19,816.68	443,957.20	445,837.00	17,936.88	-	17,936.88
Appraiser's Cost	40,199.93	280,136.66	257,965.96	62,370.63	3,817.01	66,187.64
Conservation District	2,086.20	25,052.18	25,000.00	2,138.38	-	2,138.38
Direct Election	10,165.53	72,066.49	58,248.78	23,983.24	2,265.70	26,248.94
Economic Development	2,768.36	-	2,768.36	-	-	-
Health	143,420.08	502,314.56	615,432.93	30,301.71	15,886.06	46,187.77
Historical Society	625.36	4,956.81	5,000.00	582.17	-	582.17
Hospital Maintenance	2,978.84	108,215.65	108,000.00	3,194.49	-	3,194.49
Mental Health	1,775.32	55,207.90	55,000.00	1,983.22	-	1,983.22
Intellectual Disability	8,036.73	18,761.07	24,500.00	2,297.80	-	2,297.80
Noxious Weed	38,418.56	46,325.69	12,818.22	71,926.03	-	71,926.03
Road and Bridge	451,681.02	2,548,021.63	2,766,352.90	233,349.75	78,495.83	311,845.58
Rural Fire District No. 1	3,432.94	78,899.98	77,500.00	4,832.92	-	4,832.92
Service Program for the Elderly	2,782.28	63,462.07	63,200.00	3,044.35	-	3,044.35
Special Alcohol Program	189.49	7,929.56	2,500.00	5,619.05	-	5,619.05
Special Bridge	18,303.47	88,506.75	94,611.66	12,198.56	-	12,198.56
Special Liability	9,769.09	-	-	9,769.09	-	9,769.09
Special Park and Recreation	22.65	2,611.35	-	2,634.00	-	2,634.00
Tourism and Convention Promotion	4,520.60	1,229.39	-	5,749.99	-	5,749.99
Special Equipment Reserve	112,895.47	129,000.00	33,910.42	207,985.05	-	207,985.05
Special Noxious Weed	57,993.00	-	7,382.87	50,610.13	-	50,610.13
Special Highway	67,915.04	79,956.11	65,701.85	82,169.30	-	82,169.30
Special Machinery	253,158.51	150,000.00	253,158.09	150,000.42	-	150,000.42
Wilson County 911	34,457.50	59,877.90	55,809.23	38,526.17	295.00	38,821.17
Motor Vehicle Operation	26,163.97	145,040.84	171,204.81	-	1,664.30	1,664.30
County Treasurer's Technology	15,132.71	2,394.00	-	17,526.71	-	17,526.71
Register of Deeds Technology	34,263.62	9,637.44	6,176.64	37,724.42	15.20	37,739.62
County Clerk's Technology	2,657.71	2,394.00	1,308.00	3,743.71	-	3,743.71
SLVC Grant	1,224.40	-	-	1,224.40	-	1,224.40
County Wellness	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	54,247.10	18,811.73	15,755.30	57,303.53	1,263.19	58,566.72
Diversion Fees	10,721.55	22,062.29	6,304.70	26,479.14	253.86	26,733.00
KDHE - BWM Site Cleanup Grant	4,625.00	-	-	4,625.00	-	4,625.00

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

WILSON COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2022
Special Purpose: (Continued)						
American Rescue Plan Grant	$ 827,940.50	$ 827,940.50	$ 383,639.66	$ 1,272,241.34	$ -	$ 1,272,241.34
FEMA Grant	94,142.57	35,395.83	-	129,538.40	-	129,538.40
Pathways Grant	24,226.09	56,000.00	73,389.06	6,837.03	1,040.50	7,877.53
Opioid Settlement	3.52	1,563.84	-	1,567.36	-	1,567.36
Trusts:						
Prosecuting Attorney Training	25,746.30	3,368.67	2,153.68	26,961.29	-	26,961.29
Special Law Enforcement Trust	5,996.60	-	-	5,996.60	-	5,996.60
DOJ Equitable Sharing Program	5,438.15	-	-	5,438.15	-	5,438.15
Special Permit Fees	17,509.10	-	-	17,509.10	-	17,509.10
Sheriff's Special Donations	5,490.28	1,170.36	-	6,660.64	-	6,660.64
Registered Offenders Fees	18,025.39	5,472.00	546.66	22,950.73	-	22,950.73
Flex-Savings	271,900.08	99,649.40	113,530.63	258,018.85	786.15	258,805.00
County Donations	60.02	11,286.00	11,346.02	-	-	-
Total Primary Government (Excluding Agency Funds)	$ 3,195,511.04	$ 10,525,723.60	$ 10,216,127.70	$ 3,505,106.94	$ 258,924.61	$ 3,764,031.55

Composition of Cash:	
Cash on Hand	$ 5,120.64
Demand Deposit Accounts	1,197,549.41
MMA Account	10,140,316.00
Certificates of Deposit	2,335,043.77
Total Cash	13,678,029.82
Agency Funds Per Schedule 3	(9,913,998.27)
Total Reporting Entity (Excluding Agency Funds)	$ 3,764,031.55

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

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 statement. 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, of which is a multi-employer, state-wide pension plan. 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.

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing for this year.

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

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison 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:

- 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
- County Wellness Fund
- Community Development Block Grant Fund
- Emergency Preparedness Grant Fund
- Diversion Fees Fund
- KDHE – BWM Site Cleanup Grant Fund
- Coronavirus Relief Grant Fund
- American Rescue Plan Grant Fund
- FEMA Grant Fund
- Pathways Grant Fund
- Opioid Settlement 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 compliance with Kansas cash basis laws. 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 Health Fund.

The County was not in compliance with K.S.A. 19-2687 which requires each county in the state, each county officer and head of a department or office to make a personal investigation, inspection and inventory of the kind, amount and location of all personal property owned by said county and located in or under the supervision of such office or department. This should be completed and filed with the County Clerk by December 31 of each year. The County Attorney's department has not complied with the statute.

The County was not in compliance with K.S.A. 8-145 which requires any remaining balance in the Motor Vehicle Operating Fund at the close of any calendar year be transferred to the General Fund prior to June 1 of the following year. The December 31, 2021 remaining balance was not transferred to the General Fund prior to June 1, 2022.

The County was in apparent violation of K.S.A. 9-1402 which requires all public funds to be secured at year end as they had $86.21 unsecured at year end.

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.

3. DEPOSITS AND INVESTMENTS (Continued)

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

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

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

At December 31, 2022, the County's carrying amount of deposits was $13,672,909.18 and the bank balance was $13,906,234.09. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $1,510,137.77 was covered by federal depository insurance, $9,863,617.91 was collateralized with securities held by the pledging financial institutions' agents in the County's name, $2,532,392.20 was covered with a letter of credit, and $86.21 was considered unsecured.

4. LONG-TERM DEBT

Changes in long-term debt for the County for the year ended December 31, 2022, 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
Finance Lease									
TAC Controls	4.64%	August 14, 2007	$ 715,281.00	August 14, 2022	$ 64,263.33	$ -	$ (64,263.33)	$ -	2,981.80
Two Caterpillar Motor Graders	2.75%	July 6, 2017	341,760.00	July 1, 2022	72,344.08	-	(72,344.08)	-	1,975.65
2019 Caterpillar Excavator	3.07%	January 8, 2019	337,618.00	June 30, 2023	138,997.26	-	(68,447.92)	70,549.34	4,267.22
Caterpillar 140M Motor Grader	3.13%	June 18, 2019	302,707.00	June 30, 2024	187,390.73	-	(60,550.42)	126,840.31	5,865.32
2017 John Deere Tractor	3.07%	July 31, 2019	127,500.00	July 31, 2024	78,806.09	-	(25,479.22)	53,326.87	2,419.35
Energy Saving Upgrades	2.35%	December 11, 2019	551,466.00	December 1, 2028	431,986.64	-	(59,770.89)	372,215.75	10,229.11
Motor Grader and Two Kenworth Trucks	1.42%	March 24, 2021	305,500.00	February 1, 2026	305,500.00	-	(59,871.66)	245,628.34	3,731.95
Total Contractual Indebtedness					$1,279,288.13	$ -	$ (410,727.52)	$ 868,560.61	$ 31,470.40

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

Issue	2023	2024	2025	2026	2027	2028	Total
Principal							
Finance Lease							
2019 Caterpillar Excavator	$ 70,549.34	$ -	$ -	$ -	$ -	$ -	$ 70,549.34
Caterpillar 140M Motor Grader	62,445.64	64,394.67	-	-	-	-	126,840.31
2017 John Deere Tractor	26,261.44	27,065.43	-	-	-	-	53,326.87
Energy Saving Upgrades	61,175.50	62,592.89	64,084.06	65,590.04	67,131.40	51,641.86	372,215.75
Motor Grader and Two Kenworth Trucks	60,115.69	60,969.33	61,830.25	62,713.07	-	-	245,628.34
Total Principal Payments	280,547.61	215,022.32	125,914.31	128,303.11	67,131.40	51,641.86	868,560.61
Interest							
Finance Lease							
2019 Caterpillar Excavator	2,165.86	-	-	-	-	-	2,165.86
Caterpillar 140M Motor Grader	3,970.10	2,021.07	-	-	-	-	5,991.17
2017 John Deere Tractor	1,637.13	833.19	-	-	-	-	2,470.32
Energy Saving Upgrades	8,824.50	7,407.11	5,915.94	4,409.96	2,868.60	4,589.23	34,015.34
Motor Grader and Two Kenworth Trucks	3,487.92	2,634.28	1,773.36	890.53	-	-	8,786.09
Total Interest Payments	20,085.51	12,895.65	7,689.30	5,300.49	2,868.60	4,589.23	53,428.78
Total Principal and Interest	$ 300,633.12	$ 227,917.97	$ 133,603.61	$ 133,603.60	$ 70,000.00	$ 56,231.09	$ 921,989.39

5. FINANCE LEASE OBLIGATIONS

The County has entered into a finance 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:

Year Ended December 31	Totals
2023	$ 72,715.20
	72,715.20
Less imputed interest	(2,165.86)
Net Present Value of Minimum Lease Payments	70,549.34
Less: Current Maturities	(70,549.34)
Long-Term Finance Lease Obligations	$ 0.00

The County has entered into a finance 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:

Year Ended December 31	Totals
2023	$ 66,415.74
2024	66,415.74
	132,831.48
Less imputed interest	(5,991.17)
Net Present Value of Minimum Lease Payments	126,840.31
Less: Current Maturities	(62,445.64)
Long-Term Finance Lease Obligations	$ 64,394.67

The County has entered into a finance 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:

Year Ended December 31	Totals
2023	$ 27,898.57
2024	27,898.62
	55,797.19
Less imputed interest	(2,470.32)
Net Present Value of Minimum Lease Payments	53,326.87
Less: Current Maturities	(26,261.44)
Long-Term Finance Lease Obligations	$ 27,065.43

5. FINANCE LEASE OBLIGATIONS (Continued)

The County has entered into a finance 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:

Year Ended December 31	Totals
2023	$ 70,000.00
2024	70,000.00
2025	70,000.00
2026	70,000.00
2027	70,000.00
2028	56,231.09
	406,231.09
Less imputed interest	(34,015.34)
Net Present Value of Minimum Lease Payments	372,215.75
Less: Current Maturities	(61,175.50)
Long-Term Finance Lease Obligations	$ 311,040.25

The County has entered into a finance lease agreement in order to finance the acquisition of a motor grader and two Kenworth trucks. Payments are made annually, including interest at 1.42%. Final maturity of the lease is February 1, 2026. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 63,603.61
2024	63,603.61
2025	63,603.61
2026	63,603.60
	254,414.43
Less imputed interest	(8,786.09)
Net Present Value of Minimum Lease Payments	245,628.34
Less: Current Maturities	(60,115.69)
Long-Term Finance Lease Obligations	$ 185,512.65

6. RIGHT TO USE CONTRACTS

As of December 31, 2022, the County has entered a right to use contract 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 expenditures for the year ended December 31, 2022 were $168,811.34. Under the current agreements, the future minimum payments are as follows:

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 statement and required supplementary information. KPERS' financial statement are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1 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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $279,015.28 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $2,806,522.00. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and 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 statement.

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

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, 2022.

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 statement.

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:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Equipment Reserve	K.S.A. 19-119	$ 120,000.00
Direct Election	Special Equipment Reserve	K.S.A. 19-119	9,000.00
Road and Bridge	Special Machinery	K.S.A. 19-119	150,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	32,467.74

14. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent to 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 2023, the County approved to enter a sixty month finance lease with Community National Bank & Trust in order to purchase two used 2018 CAT 120M motor graders in the amount of $290,000.00.

SUPPLEMENTARY INFORMATION

Schedule 1

WILSON COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2022

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	$ 4,613,732.00	$ -	$ 4,613,732.00	$ 4,400,074.27	$ (213,657.73)
Special Purpose:					
Ambulance	463,800.00	-	463,800.00	445,837.00	(17,963.00)
Appraiser's Cost	303,279.00	-	303,279.00	257,965.96	(45,313.04)
Conservation District	27,000.00	-	27,000.00	25,000.00	(2,000.00)
Direct Election	72,548.00	-	72,548.00	58,248.78	(14,299.22)
Economic Development	7,024.00	-	7,024.00	2,768.36	(4,255.64)
Health	164,749.00	294,915.94	459,664.94	615,432.93	155,767.99
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	57,000.00	-	57,000.00	55,000.00	(2,000.00)
Intellectual Disability	26,500.00	-	26,500.00	24,500.00	(2,000.00)
Noxious Weed	53,671.00	-	53,671.00	12,818.22	(40,852.78)
Road and Bridge	2,809,640.00	-	2,809,640.00	2,766,352.90	(43,287.10)
Rural Fire District No. 1	81,600.00	-	81,600.00	77,500.00	(4,100.00)
Service Program for the Elderly	66,200.00	-	66,200.00	63,200.00	(3,000.00)
Special Alcohol Program	5,166.00	-	5,166.00	2,500.00	(2,666.00)
Special Bridge	100,000.00	-	100,000.00	94,611.66	(5,388.34)
Special Liability	9,769.00	-	9,769.00	-	(9,769.00)
Special Park and Recreation	5,061.00	-	5,061.00	-	(5,061.00)
Tourism and Convention Promotion	3,808.00	-	3,808.00	-	(3,808.00)
Special Noxious Weed	47,993.00	-	47,993.00	7,382.87	(40,610.13)

WILSON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 3,370,499.66	$ 3,638,926.28	$ 3,758,240.00	$ (119,313.72)
Delinquent Tax	101,224.18	111,359.02	73,691.00	37,668.02
Motor Vehicle Tax	352,426.36	340,372.95	339,761.00	611.95
Recreational Vehicle Tax	8,385.24	8,916.05	8,120.00	796.05
16/20 M Truck Tax	21,363.20	20,364.88	18,301.00	2,063.88
Commercial Vehicle Tax	19,265.44	25,061.99	19,098.00	5,963.99
Mineral Production Tax	14,683.52	13,271.54	7,325.00	5,946.54
Neighborhood Revitalization Rebates	(21,967.78)	(26,508.24)	(20,229.00)	(6,279.24)
Interest on Tax	174,179.59	108,827.56	100,000.00	8,827.56
Intergovernmental				
Federal Grants	1,329.71	2,089.96	-	2,089.96
State Grants	-	7,045.00	-	7,045.00
Local Alcoholic Liquor Tax	4,877.05	2,611.34	5,025.00	(2,413.66)
Licenses, Fees, and Permits				
Officer Fees	114,799.37	100,552.45	79,999.00	20,553.45
Landfill Fees	83,000.83	97,396.60	80,000.00	17,396.60
Use of Money and Property				
Interest on Investments	30,276.35	26,443.91	15,000.00	11,443.91
Other Receipts				
Miscellaneous	98,014.18	7,848.72	-	7,848.72
Operating Transfers from				
Motor Vehicle Operating Fund	12,713.35	32,467.74	44,000.00	(11,532.26)
Total Receipts	4,385,070.25	4,517,047.75	$ 4,528,331.00	$ (11,283.25)
Expenditures				
General Government				
County Commission				
Personal Services	59,849.45	60,648.43	$ 62,000.00	$ (1,351.57)
Contractual Services	16,823.80	2,111.63	2,400.00	(288.37)
Employee Benefits	34,007.70	34,430.90	36,720.00	(2,289.10)
Health Savings	2,400.00	2,400.00	2,400.00	-
Reimbursed Expense	(85.61)	-	-	-
Total County Commission	112,995.34	99,590.96	103,520.00	(3,929.04)

WILSON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Expenditures (Continued)				
County Clerk				
Personal Services	$ 107,798.04	$ 90,250.38	$ 115,260.00	$ (25,009.62)
Contractual Services	3,006.45	3,744.20	4,600.00	(855.80)
Commodities	1,106.17	9,898.72	1,500.00	8,398.72
Capital Outlay	-	-	1,000.00	(1,000.00)
Employee Benefits	42,227.09	33,135.17	47,292.00	(14,156.83)
Health Savings	2,400.00	2,400.00	2,400.00	-
Total County Clerk	156,537.75	139,428.47	172,052.00	(32,623.53)
County Treasurer				
Personal Services	109,957.50	111,646.58	119,480.00	(7,833.42)
Contractual Services	23,335.18	37,619.94	17,700.00	19,919.94
Commodities	313.07	-	4,000.00	(4,000.00)
Employee Benefits	60,704.70	62,721.82	74,775.00	(12,053.18)
Health Savings	4,000.00	4,000.00	4,000.00	-
Total County Treasurer	198,310.45	215,988.34	219,955.00	(3,966.66)
County Attorney				
Personal Services	115,492.90	126,207.90	140,000.00	(13,792.10)
Contractual Services	17,370.03	7,370.30	29,950.00	(22,579.70)
Commodities	5,816.35	4,942.46	2,500.00	2,442.46
Capital Outlay	998.44	-	1,000.00	(1,000.00)
Employee Benefits	27,660.26	25,607.92	63,755.00	(38,147.08)
Health Savings	1,600.00	2,400.00	2,400.00	-
Reimbursed Expense	(50.00)	(77.76)	-	(77.76)
Total County Attorney	168,887.98	166,450.82	239,605.00	(73,154.18)
Register of Deeds				
Personal Services	83,217.91	84,050.40	84,671.00	(620.60)
Contractual Services	2,657.74	4,313.13	4,825.00	(511.87)
Commodities	2,879.43	2,802.83	3,320.00	(517.17)
Capital Outlay	-	-	4,665.00	(4,665.00)
Employee Benefits	32,796.66	36,199.43	33,261.00	2,938.43
Health Savings	1,600.00	1,600.00	1,600.00	-
Total Register of Deeds	123,151.74	128,965.79	132,342.00	(3,376.21)
Indigent Defense				
Contractual Services	218,593.27	169,561.35	100,000.00	69,561.35
Reimbursed Expense	(40,760.21)	(39,728.64)	-	(39,728.64)
Total Indigent Defense	177,833.06	129,832.71	100,000.00	29,832.71

WILSON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Unified Court				
Contractual Services	$ 37,199.98	$ 59,192.58	$ 65,000.00	$ (5,807.42)
Commodities	10,531.59	9,833.47	11,500.00	(1,666.53)
Capital Outlay	6,355.01	-	4,000.00	(4,000.00)
Reimbursed Expense	(1,262.60)	(1,062.45)	-	(1,062.45)
Total Unified Court	52,823.98	67,963.60	80,500.00	(12,536.40)
Courthouse General				
Personal Services	8,650.00	-	-	-
Contractual Services	256,416.71	349,699.32	300,000.00	49,699.32
Commodities	48,138.17	60,010.32	75,000.00	(14,989.68)
Capital Outlay	137,245.14	137,245.14	125,000.00	12,245.14
Employee Benefits	10,740.48	48,053.72	-	48,053.72
Health Savings	389.85	-	-	-
Reimbursed Expense	(26.14)	(976.84)	-	(976.84)
Total Courthouse General	461,554.21	594,031.66	500,000.00	94,031.66
GIS				
Personal Services	38,973.76	39,796.60	39,800.00	(3.40)
Contractual Services	9,177.00	-	16,825.00	(16,825.00)
Commodities	1,969.08	8,836.94	1,500.00	7,336.94
Capital Outlay	-	1,412.67	2,000.00	(587.33)
Employee Benefits	14,923.23	15,622.24	15,480.00	142.24
Health Savings	800.00	800.00	800.00	-
Total GIS	65,843.07	66,468.45	76,405.00	(9,936.55)
County Coordinator				
Personal Services	48,271.64	48,494.80	49,500.00	(1,005.20)
Contractual Services	2,140.48	2,258.98	3,000.00	(741.02)
Commodities	189.74	99.99	500.00	(400.01)
Capital Outlay	-	-	500.00	(500.00)
Employee Benefits	16,457.63	17,610.75	17,111.00	499.75
Health Savings	800.00	800.00	800.00	-
Reimbursed Expense	-	(13.00)	-	(13.00)
Total County Coordinator	67,859.49	69,251.52	71,411.00	(2,159.48)
Zoning				
Contractual Services	34.00	338.00	1,000.00	(662.00)
Commodities	-	-	500.00	(500.00)
Reimbursed Expense	(200.00)	-	-	-
Total Zoning	(166.00)	338.00	1,500.00	(1,162.00)

WILSON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Expenditures (Continued)				
Maintenance				
Personal Services	$ 69,783.15	$ 71,503.47	$ 72,400.00	$ (896.53)
Contractual Services	1,076.43	1,004.88	700.00	304.88
Commodities	6,344.90	6,023.36	6,800.00	(776.64)
Capital Outlay	722.66	1,161.12	1,000.00	161.12
Employee Benefits	44,041.22	43,634.07	46,950.00	(3,315.93)
Health Savings	1,600.00	1,600.00	1,600.00	-
Total Maintenance	123,568.36	124,926.90	129,450.00	(4,523.10)
Total General Government	1,709,199.43	1,803,237.22	1,826,740.00	(23,502.78)
Public Safety				
Sheriff				
Personal Services	1,012,359.92	962,656.50	1,069,000.00	(106,343.50)
Contractual Services	267,384.78	260,025.91	258,150.00	1,875.91
Commodities	416,074.28	427,666.81	237,850.00	189,816.81
Capital Outlay	-	57,332.00	5,500.00	51,832.00
Employee Benefits	430,887.99	367,223.69	500,117.00	(132,893.31)
Health Savings	25,050.00	24,800.00	24,800.00	-
Reimbursed Expense	(214,720.54)	(349,072.90)	(150,000.00)	(199,072.90)
Total Sheriff	1,937,036.43	1,750,632.01	1,945,417.00	(194,784.99)
E911 - Dispatch				
Personal Services	182,462.85	166,926.04	205,000.00	(38,073.96)
Contractual Services	-	-	1,000.00	(1,000.00)
Commodities	781.35	860.00	1,000.00	(140.00)
Capital Outlay	24,960.14	1,066.44	-	1,066.44
Employee Benefits	69,724.71	63,761.64	84,630.00	(20,868.36)
Health Savings	4,800.00	(4,500.00)	4,800.00	(9,300.00)
Total E911 - Dispatch	282,729.05	228,114.12	296,430.00	(68,315.88)
Juvenile Detention				
Contractual Services	40,284.00	35,237.69	32,505.00	2,732.69
Reimbursed Expense	-	(24.56)	-	(24.56)
Total Juvenile Detention	40,284.00	35,213.13	32,505.00	2,708.13
Emergency Preparedness				
Personal Services	22,910.62	23,843.95	23,700.00	143.95
Contractual Services	842.48	839.00	3,150.00	(2,311.00)
Commodities	-	-	4,075.00	(4,075.00)
Employee Benefits	3,902.13	4,460.87	4,510.00	(49.13)
Total Emergency Preparedness	27,655.23	29,143.82	35,435.00	(6,291.18)
Capital Outlay Projects				
Capital Outlay	34,381.00	-	35,000.00	(35,000.00)
Reimbursed Expense	(25,000.00)	-	-	-
Total Capital Outlay Projects	9,381.00	-	35,000.00	(35,000.00)
Total Public Safety	2,297,085.71	2,043,103.08	2,344,787.00	(301,683.92)

WILSON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Coroner				
Contractual Services	$ 18,481.20	$ 23,400.56	$ 25,000.00	$ (1,599.44)
Reimbursed Expense	(485.83)	-	-	-
Total Coroner	17,995.37	23,400.56	25,000.00	(1,599.44)
Agriculture				
Contractual Services - Fair	8,750.00	17,500.00	17,500.00	-
Total Agricultural	8,750.00	17,500.00	17,500.00	-
Economic Development				
Contractual Services	-	925.24	-	925.24
Capital Outlay	-	-	8,000.00	(8,000.00)
Total Economic Development	-	925.24	8,000.00	(7,074.76)
Social Services for Aged and Poor				
Appropriation	-	3,547.50	8,000.00	(4,452.50)
Total Social Services for Aged and Poor	-	3,547.50	8,000.00	(4,452.50)
Sanitation				
Landfill				
Contractual Services	183,431.01	191,048.04	165,000.00	26,048.04
Commodities	162,004.12	196,335.51	160,000.00	36,335.51
Capital Outlay	-	977.12	3,000.00	(2,022.88)
Reimbursed Expense	(377.06)	-	-	-
Total Landfill	345,058.07	388,360.67	328,000.00	60,360.67
Household Hazardous Waste				
Contractual Services	47.00	-	1,500.00	(1,500.00)
Capital Outlay	-	-	500.00	(500.00)
Total Household Hazardous Waste	47.00	-	2,000.00	(2,000.00)
Total Sanitation	345,105.07	388,360.67	330,000.00	58,360.67
Capital Outlay				
Capital Outlay	-	-	53,705.00	(53,705.00)
Operating Transfers to				
Special Equipment Reserve Fund	-	120,000.00	-	120,000.00
Total Operating Transfers	-	120,000.00	-	120,000.00
Total Expenditures	4,378,135.58	4,400,074.27	$ 4,613,732.00	$ (213,657.73)
Receipts Over(Under) Expenditures	6,934.67	116,973.48		
Unencumbered Cash, Beginning	451,096.86	458,031.53		
Unencumbered Cash, Ending	$ 458,031.53	$ 575,005.01		

WILSON COUNTY, KANSAS
AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 359,635.37	$ 393,676.81	$ 406,519.00	$ (12,842.19)
Delinquent Tax	8,560.13	10,208.44	7,971.00	2,237.44
Motor Vehicle Tax	31,029.37	36,325.89	36,252.00	73.89
Recreational Vehicle Tax	740.83	951.60	867.00	84.60
16/20 M Truck Tax	1,473.14	1,866.84	1,953.00	(86.16)
Commercial Vehicle Tax	1,762.51	2,674.68	2,038.00	636.68
Mineral Production Tax	1,146.35	1,120.74	500.00	620.74
Neighborhood Revitalization Rebates	(2,344.46)	(2,867.80)	(2,242.00)	(625.80)
Other Receipts				
Miscellaneous	13,566.67	-	-	-
Total Receipts	415,569.91	443,957.20	$ 453,858.00	$ (9,900.80)
Expenditures				
Public Safety				
Contractual Services	421,300.08	445,837.00	$ 463,800.00	$ (17,963.00)
Total Expenditures	421,300.08	445,837.00	$ 463,800.00	$ (17,963.00)
Receipts Over(Under) Expenditures	(5,730.17)	(1,879.80)		
Unencumbered Cash, Beginning	25,546.85	19,816.68		
Unencumbered Cash, Ending	$ 19,816.68	$ 17,936.88		

WILSON COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 247,619.12	$ 242,981.88	$ 250,887.00	$ (7,905.12)
Delinquent Tax	7,249.05	7,988.49	4,919.00	3,069.49
Motor Vehicle Tax	24,888.52	25,006.16	24,960.00	46.16
Recreational Vehicle Tax	592.03	655.03	597.00	58.03
16/20 M Truck Tax	1,525.31	1,435.22	1,344.00	91.22
Commercial Vehicle Tax	1,357.86	1,841.28	1,403.00	438.28
Mineral Production Tax	795.36	693.43	500.00	193.43
Neighborhood Revitalization Rebates	(1,613.92)	(1,770.01)	(1,384.00)	(386.01)
Licenses, Fees, and Permits				
Officer Fees	1,084.00	1,226.21	1,000.00	226.21
Other Receipts				
Miscellaneous	108.00	78.97	-	78.97
Total Receipts	283,605.33	280,136.66	$ 284,226.00	$ (4,089.34)
Expenditures				
General Government				
Personal Services	153,214.49	149,153.31	$ 158,000.00	$ (8,846.69)
Contractual Services	36,720.63	28,102.32	43,200.00	(15,097.68)
Commodities	6,690.53	7,725.97	8,100.00	(374.03)
Employee Benefits	83,201.41	69,823.09	90,779.00	(20,955.91)
Health Savings	3,214.00	3,200.00	3,200.00	-
Reimbursed Expense	9.58	(38.73)	-	(38.73)
Total Expenditures	283,050.64	257,965.96	$ 303,279.00	$ (45,313.04)
Receipts Over(Under) Expenditures	554.69	22,170.70		
Unencumbered Cash, Beginning	39,645.24	40,199.93		
Unencumbered Cash, Ending	$ 40,199.93	$ 62,370.63		

WILSON COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 21,671.01	$ 21,871.24	$ 22,545.00	$ (673.76)
Delinquent Tax	672.90	729.15	442.00	287.15
Motor Vehicle Tax	2,361.12	2,188.67	2,177.00	11.67
Recreational Vehicle Tax	56.46	57.38	52.00	5.38
16/20 M Truck Tax	115.48	141.50	117.00	24.50
Commercial Vehicle Tax	133.63	161.15	122.00	39.15
Mineral Production Tax	69.55	62.40	25.00	37.40
Neighborhood Revitalization Rebates	(141.24)	(159.31)	(124.00)	(35.31)
Total Receipts	24,938.91	25,052.18	$ 25,356.00	$ (303.82)
Expenditures				
Agriculture				
Contractual Services	25,000.00	25,000.00	$ 27,000.00	$ (2,000.00)
Total Expenditures	25,000.00	25,000.00	$ 27,000.00	$ (2,000.00)
Receipts Over(Under) Expenditures	(61.09)	52.18		
Unencumbered Cash, Beginning	2,147.29	2,086.20		
Unencumbered Cash, Ending	$ 2,086.20	$ 2,138.38		

WILSON COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 51,093.02	$ 64,460.65	$ 66,558.00	$ (2,097.35)
Delinquent Tax	1,578.01	1,698.09	1,305.00	393.09
Motor Vehicle Tax	6,013.99	5,159.72	5,143.00	16.72
Recreational Vehicle Tax	143.75	135.08	123.00	12.08
16/20 M Truck Tax	258.97	366.63	277.00	89.63
Commercial Vehicle Tax	345.93	379.87	289.00	90.87
Mineral Production Tax	164.01	183.44	50.00	133.44
Neighborhood Revitalization Rebates	(333.03)	(469.59)	(367.00)	(102.59)
Other Receipts				
Miscellaneous	-	152.60	-	152.60
Total Receipts	59,264.65	72,066.49	$ 73,378.00	$ (1,311.51)
Expenditures				
General Government				
Personal Services	10,809.43	15,484.94	$ 15,000.00	$ 484.94
Contractual Services	13,985.81	15,320.98	24,400.00	(9,079.02)
Commodities	8,719.21	15,731.87	15,500.00	231.87
Capital Outlay	10,000.00	-	15,000.00	(15,000.00)
Employee Benefits	1,965.96	2,710.99	2,648.00	62.99
Reimbursed Expense	(3,059.29)	-	-	-
Operating Transfers to				
Special Equipment Reserve Fund	20,000.00	9,000.00	-	9,000.00
Total Expenditures	62,421.12	58,248.78	$ 72,548.00	$ (14,299.22)
Receipts Over(Under) Expenditures	(3,156.47)	13,817.71		
Unencumbered Cash, Beginning	13,322.00	10,165.53		
Unencumbered Cash, Ending	$ 10,165.53	$ 23,983.24		

WILSON COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	$ 0.28	$ -	$ -	$ -
Total Receipts	0.28	-	$ -	$ -
Expenditures				
Economic Development				
Contractual Services	4,256.17	2,768.36	$ 7,024.00	$ (4,255.64)
Total Expenditures	4,256.17	2,768.36	$ 7,024.00	$ (4,255.64)
Receipts Over(Under) Expenditures	(4,255.89)	(2,768.36)		
Unencumbered Cash, Beginning	7,024.25	2,768.36		
Unencumbered Cash, Ending	$ 2,768.36	$ -		

WILSON COUNTY, KANSAS
HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 17,681.37	$ 80,281.67	$ 82,885.00	$ (2,603.33)
Delinquent Tax	2,975.55	3,331.01	1,625.00	1,706.01
Motor Vehicle Tax	2,600.05	1,773.74	1,764.00	9.74
Recreational Vehicle Tax	56.53	46.53	42.00	4.53
16/20 M Truck Tax	993.71	-	95.00	(95.00)
Commercial Vehicle Tax	7.18	130.63	99.00	31.63
Mineral Production Tax	65.44	227.01	500.00	(272.99)
Neighborhood Revitalization Rebates	(114.45)	(584.83)	(457.00)	(127.83)
Intergovernmental				
Federal Grants	196,561.84	265,335.94	-	265,335.94
State Grants	24,212.00	29,580.00	-	29,580.00
Licenses, Fees, and Permits				
Service Fees	88,539.05	118,993.56	-	118,993.56
Other Receipts				
Miscellaneous	230.70	3,199.30	-	3,199.30
Total Receipts	333,808.97	502,314.56	$ 86,553.00	$ 415,761.56
Expenditures				
Health				
Personal Services	245,566.66	267,249.97	$ 262,322.00	$ 4,927.97
Contractual Services	73,839.13	107,688.02	53,100.00	54,588.02
Commodities	98,035.20	114,927.80	63,300.00	51,627.80
Capital Outlay	-	41,634.00	7,000.00	34,634.00
Employee Benefits	77,818.65	80,609.08	107,572.00	(26,962.92)
Health Savings	4,000.00	4,000.00	4,000.00	-
Reimbursed Expense	-	(675.94)	(332,545.00)	331,869.06
Total Certified Budget			164,749.00	450,683.93
Adjustments for Qualifying Budget Credits			294,915.94	(294,915.94)
Total Expenditures	499,259.64	615,432.93	$ 459,664.94	$ 155,767.99
Receipts Over(Under) Expenditures	(165,450.67)	(113,118.37)		
Unencumbered Cash, Beginning	308,870.75	143,420.08		
Unencumbered Cash, Ending	$ 143,420.08	$ 30,301.71		

WILSON COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 4,390.37	$ 4,316.72	$ 4,438.00	$ (121.28)
Delinquent Tax	134.03	146.28	87.00	59.28
Motor Vehicle Tax	450.57	442.91	441.00	1.91
Recreational Vehicle Tax	10.74	11.60	11.00	0.60
16/20 M Truck Tax	28.10	25.85	24.00	1.85
Commercial Vehicle Tax	24.55	32.61	25.00	7.61
Mineral Production Tax	14.13	12.29	-	12.29
Neighborhood Revitalization Rebates	(28.63)	(31.45)	(24.00)	(7.45)
Total Receipts	5,023.86	4,956.81	$ 5,002.00	$ (45.19)
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	23.86	(43.19)		
Unencumbered Cash, Beginning	601.50	625.36		
Unencumbered Cash, Ending	$ 625.36	$ 582.17		

WILSON COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 94,903.75	$ 94,391.63	$ 97,401.00	$ (3,009.37)
Delinquent Tax	2,852.04	3,140.98	1,910.00	1,230.98
Motor Vehicle Tax	9,614.13	9,583.76	9,560.00	23.76
Recreational Vehicle Tax	228.84	250.98	229.00	21.98
16/20 M Truck Tax	553.44	560.97	515.00	45.97
Commercial Vehicle Tax	530.45	705.68	537.00	168.68
Mineral Production Tax	304.69	269.24	200.00	69.24
Neighborhood Revitalization Rebates	(618.54)	(687.59)	(537.00)	(150.59)
Total Receipts	108,368.80	108,215.65	$ 109,815.00	$ (1,599.35)
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	368.80	215.65		
Unencumbered Cash, Beginning	2,610.04	2,978.84		
Unencumbered Cash, Ending	$ 2,978.84	$ 3,194.49		

WILSON COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 44,274.04	$ 48,825.99	$ 50,415.00	$ (1,589.01)
Delinquent Tax	1,277.10	1,423.62	989.00	434.62
Motor Vehicle Tax	4,445.46	4,471.32	4,457.00	14.32
Recreational Vehicle Tax	105.87	117.22	107.00	10.22
16/20 M Truck Tax	268.39	257.13	240.00	17.13
Commercial Vehicle Tax	243.20	329.21	250.00	79.21
Mineral Production Tax	142.09	139.10	50.00	89.10
Neighborhood Revitalization Rebates	(288.56)	(355.69)	(278.00)	(77.69)
Total Receipts	50,467.59	55,207.90	$ 56,230.00	$ (1,022.10)
Expenditures				
Health				
Contractual Services	50,000.00	55,000.00	$ 57,000.00	$ (2,000.00)
Total Expenditures	50,000.00	55,000.00	$ 57,000.00	$ (2,000.00)
Receipts Over(Under) Expenditures	467.59	207.90		
Unencumbered Cash, Beginning	1,307.73	1,775.32		
Unencumbered Cash, Ending	$ 1,775.32	$ 1,983.22		

WILSON COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 21,576.48	$ 15,636.79	$ 16,109.00	$ (472.21)
Delinquent Tax	627.43	669.35	316.00	353.35
Motor Vehicle Tax	2,171.96	2,178.81	2,169.00	9.81
Recreational Vehicle Tax	51.72	56.96	52.00	4.96
16/20 M Truck Tax	119.36	127.75	117.00	10.75
Commercial Vehicle Tax	120.70	160.43	122.00	38.43
Mineral Production Tax	69.21	44.86	-	44.86
Neighborhood Revitalization Rebates	(140.67)	(113.88)	(89.00)	(24.88)
Total Receipts	24,596.19	18,761.07	$ 18,796.00	$ (34.93)
Expenditures				
Health				
Contractual Services	24,500.00	24,500.00	$ 26,500.00	$ (2,000.00)
Total Expenditures	24,500.00	24,500.00	$ 26,500.00	$ (2,000.00)
Receipts Over(Under) Expenditures	96.19	(5,738.93)		
Unencumbered Cash, Beginning	7,940.54	8,036.73		
Unencumbered Cash, Ending	$ 8,036.73	$ 2,297.80		

WILSON COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 46,878.18	$ 39,810.43	$ 41,064.00	$ (1,253.57)
Delinquent Tax	1,075.80	1,234.70	805.00	429.70
Motor Vehicle Tax	4,034.41	4,735.33	4,723.00	12.33
Recreational Vehicle Tax	96.53	124.14	113.00	11.14
16/20 M Truck Tax	157.93	248.82	254.00	(5.18)
Commercial Vehicle Tax	234.63	348.64	265.00	83.64
Mineral Production Tax	149.17	113.65	50.00	63.65
Neighborhood Revitalization Rebates	(305.61)	(290.02)	(226.00)	(64.02)
Total Receipts	52,321.04	46,325.69	$ 47,048.00	$ (722.31)
Expenditures				
Agriculture				
Personal Services	-	-	$ 10,000.00	$ (10,000.00)
Contractual Services	4,823.35	1,401.00	3,500.00	(2,099.00)
Commodities	11,957.21	11,417.22	37,500.00	(26,082.78)
Employee Benefits	1,217.00	-	2,671.00	(2,671.00)
Operating Transfers to Special Noxious Weed Fund	10,000.00	-	-	-
Total Expenditures	27,997.56	12,818.22	$ 53,671.00	$ (40,852.78)
Receipts Over(Under) Expenditures	24,323.48	33,507.47		
Unencumbered Cash, Beginning	14,095.08	38,418.56		
Unencumbered Cash, Ending	$ 38,418.56	$ 71,926.03		

WILSON COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 1,749,681.72	$ 1,817,601.45	$ 1,877,173.00	$ (59,571.55)
Delinquent Tax	54,421.03	57,918.25	36,807.00	21,111.25
Motor Vehicle Tax	194,745.18	176,685.59	176,368.00	317.59
Recreational Vehicle Tax	4,641.33	4,628.30	4,216.00	412.30
16/20 M Truck Tax	10,599.64	11,472.50	9,500.00	1,972.50
Commercial Vehicle Tax	10,842.77	13,009.62	9,913.00	3,096.62
Mineral Production Tax	5,626.50	5,184.37	3,500.00	1,684.37
Neighborhood Revitalization Rebates	(11,403.37)	(13,240.51)	(8,569.00)	(4,671.51)
Intergovernmental				
Special City & County Highway	492,678.18	457,305.42	420,304.00	37,001.42
Other Receipts				
Sale of Surplus Property	34,906.91	9,035.19	-	9,035.19
Miscellaneous	2,041.24	8,421.45	-	8,421.45
Total Receipts	2,548,781.13	2,548,021.63	$ 2,529,212.00	$ 18,809.63
Expenditures				
Maintenance				
Personal Services	645,484.54	671,291.22	$ 681,355.00	$ (10,063.78)
Contractual Services	73,814.38	67,791.80	82,300.00	(14,508.20)
Commodities	1,093,331.74	1,258,209.01	1,106,500.00	151,709.01
Capital Outlay	74,698.00	336,132.55	587,718.00	(251,585.45)
Employee Benefits	304,617.02	285,535.92	354,967.00	(69,431.08)
Health Savings	16,800.00	16,800.00	16,800.00	-
Reimbursed Expense	(21,440.96)	(19,407.60)	(20,000.00)	592.40
Operating Transfers to				
Special Machinery Fund	250,000.00	150,000.00	-	150,000.00
Total Expenditures	2,437,304.72	2,766,352.90	$ 2,809,640.00	$ (43,287.10)
Receipts Over(Under) Expenditures	111,476.41	(218,331.27)		
Unencumbered Cash, Beginning	340,204.61	451,681.02		
Unencumbered Cash, Ending	$ 451,681.02	$ 233,349.75		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 70,197.97	$ 70,106.98	$ 71,841.00	$ (1,734.02)
Delinquent Tax	1,253.63	1,741.21	1,409.00	332.21
Motor Vehicle Tax	5,710.75	5,813.82	5,652.00	161.82
Recreational Vehicle Tax	151.14	174.85	145.00	29.85
16/20 M Truck Tax	499.59	472.50	442.00	30.50
Commercial Vehicle Tax	246.49	342.59	274.00	68.59
Mineral Production Tax	281.22	248.03	100.00	148.03
Total Receipts	78,340.79	78,899.98	$ 79,863.00	$ (963.02)
Expenditures				
Public Safety				
Contractual Services	77,500.00	77,500.00	$ 81,600.00	$ (4,100.00)
Total Expenditures	77,500.00	77,500.00	$ 81,600.00	$ (4,100.00)
Receipts Over(Under) Expenditures	840.79	1,399.98		
Unencumbered Cash, Beginning	2,592.15	3,432.94		
Unencumbered Cash, Ending	$ 3,432.94	$ 4,832.92		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 54,830.75	$ 55,445.21	$ 57,171.00	$ (1,725.79)
Delinquent Tax	1,673.06	1,829.03	1,121.00	708.03
Motor Vehicle Tax	5,782.91	5,537.37	5,525.00	12.37
Recreational Vehicle Tax	137.91	145.01	132.00	13.01
16/20 M Truck Tax	299.21	343.54	298.00	45.54
Commercial Vehicle Tax	324.53	407.67	311.00	96.67
Mineral Production Tax	175.96	158.15	100.00	58.15
Neighborhood Revitalization Rebates	(357.39)	(403.91)	(315.00)	(88.91)
Total Receipts	62,866.94	63,462.07	$ 64,343.00	$ (880.93)
Expenditures				
Social Services for Aged and Poor				
Contractual Services	63,200.00	63,200.00	$ 66,200.00	$ (3,000.00)
Total Expenditures	63,200.00	63,200.00	$ 66,200.00	$ (3,000.00)
Receipts Over(Under) Expenditures	(333.06)	262.07		
Unencumbered Cash, Beginning	3,115.34	2,782.28		
Unencumbered Cash, Ending	$ 2,782.28	$ 3,044.35		

WILSON COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 10,605.49	$ 7,929.56	$ 5,025.00	$ 2,904.56
Total Receipts	10,605.49	7,929.56	$ 5,025.00	$ 2,904.56
Expenditures				
Health				
Contractual Services	11,000.00	2,500.00	$ 5,166.00	$ (2,666.00)
Total Expenditures	11,000.00	2,500.00	$ 5,166.00	$ (2,666.00)
Receipts Over(Under) Expenditures	(394.51)	5,429.56		
Unencumbered Cash, Beginning	584.00	189.49		
Unencumbered Cash, Ending	$ 189.49	$ 5,619.05		

WILSON COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 94,489.69	$ 75,208.93	$ 77,591.00	$ (2,382.07)
Delinquent Tax	2,445.32	2,990.94	1,521.00	1,469.94
Motor Vehicle Tax	2,969.57	9,536.44	9,514.00	22.44
Recreational Vehicle Tax	70.00	249.80	227.00	22.80
16/20 M Truck Tax	289.83	153.63	512.00	(358.37)
Commercial Vehicle Tax	146.19	702.17	535.00	167.17
Mineral Production Tax	298.12	212.67	-	212.67
Neighborhood Revitalization Rebates	(615.48)	(547.83)	(428.00)	(119.83)
Total Receipts	100,093.24	88,506.75	$ 89,472.00	$ (965.25)
Expenditures				
Public Works				
Contractual Services	102,214.11	94,611.66	$ 100,000.00	$ (5,388.34)
Reimbursed Expense	(8,375.25)	-	-	-
Total Expenditures	93,838.86	94,611.66	$ 100,000.00	$ (5,388.34)
Receipts Over(Under) Expenditures	6,254.38	(6,104.91)		
Unencumbered Cash, Beginning	12,049.09	18,303.47		
Unencumbered Cash, Ending	$ 18,303.47	$ 12,198.56		

WILSON COUNTY, KANSAS
SPECIAL LIABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
General Government				
Contractual Services	-	-	$ 9,769.00	$ (9,769.00)
Total Expenditures	-	-	$ 9,769.00	$ (9,769.00)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	9,769.09	9,769.09		
Unencumbered Cash, Ending	$ 9,769.09	$ 9,769.09		

WILSON COUNTY, KANSAS
SPECIAL PARK AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 4,877.10	$ 2,611.35	$ 5,025.00	$ (2,413.65)
Total Receipts	4,877.10	2,611.35	$ 5,025.00	$ (2,413.65)
Expenditures				
Culture and Recreation				
Contractual Services	4,890.00	-	$ 5,061.00	$ (5,061.00)
Total Expenditures	4,890.00	-	$ 5,061.00	$ (5,061.00)
Receipts Over(Under) Expenditures	(12.90)	2,611.35		
Unencumbered Cash, Beginning	35.55	22.65		
Unencumbered Cash, Ending	$ 22.65	$ 2,634.00		

WILSON COUNTY, KANSAS
TOURISM AND CONVENTION PROMOTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	$ 1,037.51	$ 1,229.39	$ 100.00	$ 1,129.39
Total Receipts	1,037.51	1,229.39	$ 100.00	$ 1,129.39
Expenditures				
Economic Development				
Contractual Services	125.00	-	$ 3,808.00	$ (3,808.00)
Total Expenditures	125.00	-	$ 3,808.00	$ (3,808.00)
Receipts Over(Under) Expenditures	912.51	1,229.39		
Unencumbered Cash, Beginning	3,608.09	4,520.60		
Unencumbered Cash, Ending	$ 4,520.60	$ 5,749.99		

WILSON COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	$ -	$ 120,000.00
Direct Election Fund	20,000.00	9,000.00
Motor Vehicle Operating Fund	5,000.00	-
Total Receipts	25,000.00	129,000.00
Expenditures		
General Government		
Capital Outlay	12,629.34	33,910.42
Total Expenditures	12,629.34	33,910.42
Receipts Over(Under) Expenditures	12,370.66	95,089.58
Unencumbered Cash, Beginning	100,524.81	112,895.47
Unencumbered Cash, Ending	$ 112,895.47	$ 207,985.05

WILSON COUNTY, KANSAS
SPECIAL NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from Noxious Weed Fund	$ 10,000.00	$ -	$ -	$ -
Total Receipts	10,000.00	-	$ -	$ -
Expenditures				
Agriculture				
Capital Outlay	-	7,382.87	$ 47,993.00	$ (40,610.13)
Total Expenditures	-	7,382.87	$ 47,993.00	$ (40,610.13)
Receipts Over(Under) Expenditures	10,000.00	(7,382.87)		
Unencumbered Cash, Beginning	47,993.00	57,993.00		
Unencumbered Cash, Ending	$ 57,993.00	$ 50,610.13		

WILSON COUNTY, KANSAS
SPECIAL HIGHWAY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Special City & County Highway	$ 76,471.80	$ 79,956.11
Total Receipts	76,471.80	79,956.11
Expenditures		
Public Works		
Contractual Services	184,076.82	65,701.85
Total Expenditures	184,076.82	65,701.85
Receipts Over(Under) Expenditures	(107,605.02)	14,254.26
Unencumbered Cash, Beginning	175,520.06	67,915.04
Unencumbered Cash, Ending	$ 67,915.04	$ 82,169.30

WILSON COUNTY, KANSAS
SPECIAL MACHINERY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Finance Lease Proceeds	$ 305,500.00	$ -
Operating Transfers from		
Road and Bridge Fund	250,000.00	150,000.00
Total Receipts	555,500.00	150,000.00
Expenditures		
Public Works		
Contractual Services	629.87	18,697.00
Capital Outlay	349,900.00	-
Reimbursed Expense	(40,000.00)	(31,951.99)
Debt Service		
Finance Leases	213,199.88	266,413.08
Total Expenditures	523,729.75	253,158.09
Receipts Over(Under) Expenditures	31,770.25	(103,158.09)
Unencumbered Cash, Beginning	221,388.26	253,158.51
Unencumbered Cash, Ending	$ 253,158.51	$ 150,000.42

WILSON COUNTY, KANSAS
WILSON COUNTY 911 FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Emergency Telephone Tax	$ 60,190.74	$ 59,877.90
Total Receipts	60,190.74	59,877.90
Expenditures		
Public Safety		
Contractual Services	57,810.11	55,809.23
Total Expenditures	57,810.11	55,809.23
Receipts Over(Under) Expenditures	2,380.63	4,068.67
Unencumbered Cash, Beginning	32,076.87	34,457.50
Unencumbered Cash, Ending	$ 34,457.50	$ 38,526.17

WILSON COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 145,130.22	$ 144,340.84
Intergovernmental		
State Grants	700.00	700.00
Other Receipts		
Miscellaneous	93.36	-
Total Receipts	145,923.58	145,040.84
Expenditures		
General Government		
Personal Services	63,571.64	68,837.36
Contractual Services	22,263.88	36,883.58
Commodities	5,831.13	7,778.91
Employee Benefits	21,104.30	25,237.22
Operating Transfers to:		
General Fund	12,713.35	32,467.74
Special Equipment Reserve Fund	5,000.00	-
Total Expenditures	130,484.30	171,204.81
Receipts Over(Under) Expenditures	15,439.28	(26,163.97)
Unencumbered Cash, Beginning	10,724.69	26,163.97
Unencumbered Cash, Ending	$ 26,163.97	$ -

WILSON COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,988.00	$ 2,394.00
Total Receipts	2,988.00	2,394.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,988.00	2,394.00
Unencumbered Cash, Beginning	12,144.71	15,132.71
Unencumbered Cash, Ending	$ 15,132.71	$ 17,526.71

WILSON COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 11,952.00	$ 9,576.00
Use of Money and Property		
Interest on Investments	56.69	61.44
Total Receipts	12,008.69	9,637.44
Expenditures		
General Government		
Contractual Services	4,922.00	6,176.64
Total Expenditures	4,922.00	6,176.64
Receipts Over(Under) Expenditures	7,086.69	3,460.80
Unencumbered Cash, Beginning	27,176.93	34,263.62
Unencumbered Cash, Ending	$ 34,263.62	$ 37,724.42

WILSON COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,988.00	$ 2,394.00
Total Receipts	2,988.00	2,394.00
Expenditures		
General Government		
Contractual Services	-	1,308.00
Capital Outlay	2,500.00	-
Total Expenditures	2,500.00	1,308.00
Receipts Over(Under) Expenditures	488.00	1,086.00
Unencumbered Cash, Beginning	2,169.71	2,657.71
Unencumbered Cash, Ending	$ 2,657.71	$ 3,743.71

WILSON COUNTY, KANSAS
SLVC GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ -
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
COUNTY WELLNESS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ -
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, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 1,205.18	$ -
Total Receipts	1,205.18	-
Expenditures		
General Government		
Contractual Services	1,205.18	-
Total Expenditures	1,205.18	-
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, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 18,555.00	$ 18,661.73
Other Receipts		
Miscellaneous	150.00	150.00
Total Receipts	18,705.00	18,811.73
Expenditures		
Public Safety		
Contractual Services	7,465.00	8,190.00
Commodities	4,804.29	7,565.30
Total Expenditures	12,269.29	15,755.30
Receipts Over(Under) Expenditures	6,435.71	3,056.43
Unencumbered Cash, Beginning	47,811.39	54,247.10
Unencumbered Cash, Ending	$ 54,247.10	$ 57,303.53

WILSON COUNTY, KANSAS
DIVERSION FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ -	$ 462.29
Licenses, Fees, and Permits		
Officer Fees	15,096.14	21,600.00
Other Receipts		
Miscellaneous	14.95	-
Total Receipts	15,111.09	22,062.29
Expenditures		
General Government		
Contractual Services	4,870.50	6,050.84
Commodities	3,864.69	253.86
Total Expenditures	8,735.19	6,304.70
Receipts Over(Under) Expenditures	6,375.90	15,757.59
Unencumbered Cash, Beginning	4,345.65	10,721.55
Unencumbered Cash, Ending	$ 10,721.55	$ 26,479.14

WILSON COUNTY, KANSAS
KDHE - BWM SITE CLEANUP GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	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
CORONAVIRUS RELIEF GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Reimbursed Expense	$ 6,152.70	$ -
Total Receipts	6,152.70	-
Expenditures		
General Government		
Contractual Services	69,635.67	-
Total Expenditures	69,635.67	-
Receipts Over(Under) Expenditures	(63,482.97)	-
Unencumbered Cash, Beginning	63,482.97	-
Unencumbered Cash, Ending	$ -	$ -

WILSON COUNTY, KANSAS
AMERICAN RESCUE PLAN GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 827,940.50	$ 827,940.50
Total Receipts	827,940.50	827,940.50
Expenditures		
General Government		
Personal Services	-	182,948.25
Contractual Services	-	200,691.41
Total Expenditures	-	383,639.66
Receipts Over(Under) Expenditures	827,940.50	444,300.84
Unencumbered Cash, Beginning	-	827,940.50
Unencumbered Cash, Ending	$ 827,940.50	$ 1,272,241.34

WILSON COUNTY, KANSAS
FEMA GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ 31,231.61
State Grants	-	4,164.22
Total Receipts	-	35,395.83
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	35,395.83
Unencumbered Cash, Beginning	94,142.57	94,142.57
Unencumbered Cash, Ending	$ 94,142.57	$ 129,538.40

WILSON COUNTY, KANSAS
PATHWAYS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Local Grants	$ 50,000.00	$ 56,000.00
Total Receipts	50,000.00	56,000.00
Expenditures		
General Government		
Personal Services	42,082.56	42,462.39
Contractual Services	1,331.07	4,381.38
Capital Outlay	56.12	11,287.82
Employee Benefits	15,341.17	15,257.47
Total Expenditures	58,810.92	73,389.06
Receipts Over(Under) Expenditures	(8,810.92)	(17,389.06)
Unencumbered Cash, Beginning	33,037.01	24,226.09
Unencumbered Cash, Ending	$ 24,226.09	$ 6,837.03

WILSON COUNTY, KANSAS
OPIOID SETTLEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Local Grants	$ -	$ 1,563.84
Total Receipts	-	1,563.84
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	1,563.84
Unencumbered Cash, Beginning	3.52	3.52
Unencumbered Cash, Ending	$ 3.52	$ 1,567.36

WILSON COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 4,253.94	$ 3,368.67
Total Receipts	4,253.94	3,368.67
Expenditures		
General Government		
Contractual Services	1,298.45	2,153.68
Total Expenditures	1,298.45	2,153.68
Receipts Over(Under) Expenditures	2,955.49	1,214.99
Unencumbered Cash, Beginning	22,790.81	25,746.30
Unencumbered Cash, Ending	$ 25,746.30	$ 26,961.29

WILSON COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	1,000.00	-
Total Expenditures	1,000.00	-
Receipts Over(Under) Expenditures	(1,000.00)	-
Unencumbered Cash, Beginning	6,996.60	5,996.60
Unencumbered Cash, Ending	$ 5,996.60	$ 5,996.60

WILSON COUNTY, KANSAS
DOJ EQUITABLE SHARING PROGRAM FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

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

WILSON COUNTY, KANSAS
SPECIAL PERMIT FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Permits	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Works		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	17,509.10	17,509.10
Unencumbered Cash, Ending	$ 17,509.10	$ 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, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Registration Fees	$ 682.50	$ 1,170.36
Total Receipts	682.50	1,170.36
Expenditures		
Public Safety		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	682.50	1,170.36
Unencumbered Cash, Beginning	4,807.78	5,490.28
Unencumbered Cash, Ending	$ 5,490.28	$ 6,660.64

WILSON COUNTY, KANSAS
REGISTERED OFFENDERS FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 5,926.00	$ 5,472.00
Total Receipts	5,926.00	5,472.00
Expenditures		
Public Safety		
Commodities	-	546.66
Total Expenditures	-	546.66
Receipts Over(Under) Expenditures	5,926.00	4,925.34
Unencumbered Cash, Beginning	12,099.39	18,025.39
Unencumbered Cash, Ending	$ 18,025.39	$ 22,950.73

WILSON COUNTY, KANSAS
FLEX-SAVINGS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ 68,800.00	$ 99,649.40
Total Receipts	68,800.00	99,649.40
Expenditures		
General Government		
Contractual Services	61,447.60	113,530.63
Total Expenditures	61,447.60	113,530.63
Receipts Over(Under) Expenditures	7,352.40	(13,881.23)
Unencumbered Cash, Beginning	264,547.68	271,900.08
Unencumbered Cash, Ending	$ 271,900.08	$ 258,018.85

WILSON COUNTY, KANSAS
COUNTY DONATIONS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Donations	$ 100.00	$ 11,286.00
Total Receipts	100.00	11,286.00
Expenditures		
General Government		
Contractual Services	-	11,346.02
Total Expenditures	-	11,346.02
Receipts Over(Under) Expenditures	100.00	(60.02)
Unencumbered Cash, Beginning	(39.98)	60.02
Unencumbered Cash, Ending	$ 60.02	$ -

WILSON COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Altoona City, General	$ -	$ 42,761.73	$ 42,761.73	$ -
Altoona City, Library	-	5,528.24	5,528.24	-
Benedict City, General	-	4,519.94	4,519.94	-
Buffalo City, General	-	67,143.62	67,143.62	-
Coyville City, General	-	4,443.23	4,443.23	-
Fredonia City, General	(10.18)	562,538.80	562,538.80	(10.18)
Fredonia City, Bond & Interest	(1.88)	97,299.88	97,299.88	(1.88)
Fredonia City, Library	(2.02)	104,437.40	104,437.40	(2.02)
Fredonia City, Industrial Development	(0.62)	32,532.27	32,532.27	(0.62)
Fredonia City, Weed	-	2,374.20	2,374.20	-
Neodesha City, General	-	627,107.40	627,107.40	-
Neodesha City, Library	-	92,131.91	92,131.91	-
Neodesha City, Industrial Dev.	-	37,107.85	37,107.85	-
Neodesha City, Weed	-	1,187.50	1,187.50	-
Neodesha City, Sewer	-	81,525.00	81,525.00	-
New Albany City, General	-	3,120.31	3,120.31	-
Subtotal Cities	(14.70)	1,765,759.28	1,765,759.28	(14.70)
Townships:				
Chetopa Township, General	-	238.91	238.91	-
Chetopa Township, Cemetery	-	2,287.69	2,287.69	-
Fall River Township, General	-	1,344.74	1,344.74	-
Fall River Township, Cemetery	-	5,608.35	5,608.35	-
Guilford Township, General	(1.40)	1,409.40	1,409.40	(1.40)
Guilford Township, Fire	(1.37)	2,679.60	2,679.60	(1.37)
Neodesha Township, General	-	5,588.79	5,588.79	-
Neodesha Township, Fire	-	16,571.81	16,571.81	-
Pleasant Valley Township, General	0.40	1,321.18	1,321.18	0.40
Verdigris Township, General	-	1,350.06	1,350.06	-
Subtotal Townships	(2.37)	38,400.53	38,400.53	(2.37)
Schools:				
USD #447, General	748.91	34,113.45	33,777.50	1,084.86
USD #447, Supplemental General	-	30,310.20	30,310.20	-

WILSON COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schools (Continued):				
USD #447, Capital Outlay	$ -	$ 15,309.30	$ 15,309.30	$ -
USD #447, Recreation Commission	1,657.56	5,847.71	5,847.71	1,657.56
USD #387, General	5,309.99	606,018.74	604,408.72	6,920.01
USD #387, Supplemental General	57.36	765,443.42	765,443.42	57.36
USD #387, Capital Outlay	12.78	266,670.04	266,670.04	12.78
USD #461, General	8,354.64	513,318.46	508,187.67	13,485.43
USD #461, Capital Outlay	(8.18)	250,661.72	250,661.72	(8.18)
USD #461, Bond & Interest	(7.32)	294,804.79	294,804.79	(7.32)
USD #461, Supplemental General	(26.98)	562,454.10	562,454.10	(26.98)
USD #461, Recreation Commission	(4.10)	123,701.30	123,701.30	(4.10)
USD #484, General	14,812.26	654,453.03	652,710.07	16,555.22
USD #484, Capital Outlay	(13.03)	295,876.37	295,876.37	(13.03)
USD #484, Bond & Interest	(14.42)	178,805.11	178,805.11	(14.42)
USD #484, Supplemental General	(37.02)	715,949.14	715,949.14	(37.02)
USD #484, Recreation	(4.03)	62,147.27	62,147.27	(4.03)
Subtotal Schools	30,838.42	5,375,884.15	5,367,064.43	39,658.14
Cemeteries				
High Prairie #1, Cem 23	6.20	8,225.78	8,225.78	6.20
Buffalo #2, Cem 24	748.22	12,738.98	12,712.79	774.41
Maple Grove #3, Cem 25	-	3,685.88	3,685.88	-
Little Sandy #40, Cem 26	90.16	2,806.75	2,806.75	90.16
Farmington #5, Cem 27	(1.29)	4,636.31	4,636.31	(1.29)
Grandview #6Jt, Cem 28	677.98	2,485.46	2,478.26	685.18
Big Sandy #7, Cem 29	(15.16)	146.38	137.27	(6.05)
Bachelor #8, Cem 30	-	1,784.28	1,784.28	-
Pleasant Valley #9, Cem 31	-	3,322.97	3,322.97	-
Cedar #10, Cem 32	(1.66)	32,784.70	32,784.70	(1.66)
Vilas Bethel #11, Cem 33	-	3,554.18	3,554.18	-
Mt. Pleasant #12, Cem 34	-	5,086.10	5,086.10	-
Coyville #13, Cem 35	-	4,534.20	4,534.20	-
Varner Ross #14, Cem 36	205.04	3,690.98	3,705.75	190.27
Talleyrand #15, Cem 37	-	7,621.39	7,463.65	157.74
Star #16, Cem 38	(0.76)	3,513.25	3,513.25	(0.76)
Caley #17Jt, Cem 39	68.73	1,199.26	1,194.48	73.51
Shelly #18, Cem 40	-	2,607.24	2,607.24	-
Colfax Village Creek #19, Cem 41	-	2,553.48	2,553.48	-
Subtotal Cemeteries	1,777.46	106,977.57	106,787.32	1,967.71
Extensions				
Wildcat Extension District	(0.52)	151,933.16	151,933.16	(0.52)
Subtotal Extensions	(0.52)	151,933.16	151,933.16	(0.52)

WILSON COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Watershed Districts:				
Elk River Jt 47, Watershed	$ -	$ 282.02	$ 282.02	$ -
Cedar Creek Jt 56 Watershed	(0.80)	16,732.45	16,732.45	(0.80)
Duck Creek Jt 59, Watershed	-	3,419.20	3,419.20	-
Labette/Hackberry Jt 45 Watershed	(3.20)	43,159.65	43,159.65	(3.20)
Turkey Creek Jt 103, Watershed	0.19	19,566.10	19,566.29	-
Subtotal Watershed Districts	(3.81)	83,159.42	83,159.61	(4.00)
Regional Library:				
SEK Library, General	0.06	122,573.92	122,573.92	0.06
SEK Library, Employee Benefits	0.02	8,366.69	8,366.69	0.02
Subtotal Regional Library	0.08	130,940.61	130,940.61	0.08
Total Subdivisions	32,594.56	7,653,054.72	7,644,044.94	41,604.34
State Funds:				
State Educational Building	(0.65)	110,217.02	110,217.02	(0.65)
State Institutional Building	(0.31)	55,108.47	55,108.47	(0.31)
Total State Funds	(0.96)	165,325.49	165,325.49	(0.96)
Other Agency Funds:				
Payroll Clearing	(338.10)	-	-	(338.10)
Motor Vehicle Licenses	(14,012.30)	702,012.53	688,000.23	-
Driver License Fees	(746.20)	25,883.50	25,978.00	(840.70)
Game Licenses	855.49	10,852.85	11,117.85	590.49
MVR Copy Fees	292.00	1,372.00	1,404.00	260.00
State Election Fees	-	93.00	-	93.00
Heritage Trust	2,230.13	4,788.00	4,752.00	2,266.13
Unclaimed Money	8,539.92	-	-	8,539.92
Cash Bond Deposits	10,183.89	5.05	-	10,188.94
Tax Sale	69,628.29	44,103.80	52,699.67	61,032.42
Sales Tax	66,727.90	1,163,357.25	1,142,998.15	87,087.00
IRP - Large Trucks	2,382.55	4,018,314.26	4,003,222.28	17,474.53
State VIN Fees	(12.00)	-	-	(12.00)
Oil & Gas Depletion Fund	1,503.29	429.94	-	1,933.23
Sheriff Commissary	39,084.23	19,537.39	16,077.46	42,544.16
Sheriff Commissary	1,500.09	-	-	1,500.09
Sheriff Inmate	421.66	169,095.05	145,489.71	24,027.00
Sheriff	68,542.23	3,296.90	62,078.67	9,760.46
Sheriff Cash on Hand	379.00	-	-	379.00
Law Library	61,222.80	12,990.52	15,836.72	58,376.60
Total Other Agency Funds	318,384.87	6,176,132.04	6,169,654.74	324,862.17

WILSON COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 8,711,058.29	$ 14,213,427.35	$ 13,661,362.51	$ 9,263,123.13
Delinquent Tax	141,814.83	402,155.25	464,338.16	79,631.92
Motor Vehicle Tax	193,119.41	1,216,793.94	1,227,678.76	182,234.59
Recreational Vehicle Tax	5,035.99	31,022.96	31,049.64	5,009.31
Local Ad Valorem Tax Reduction	3,366.02	-	-	3,366.02
Mineral Production Tax	3,034.28	17,639.85	11,715.41	8,958.72
Local Alcoholic Liquor	-	16,715.15	13,152.25	3,562.90
Commercial Vehicle Tax	2,427.05	70,526.08	94,238.30	(21,285.17)
Neighborhood Revitalization	16,964.53	111,735.40	105,768.63	22,931.30
Total Distributable Funds:	9,076,820.40	16,080,015.98	15,609,303.66	9,547,532.72
Total Agency Funds	$ 9,427,798.87	$ 30,074,528.23	$ 29,588,328.83	$ 9,913,998.27

WILSON COUNTY, KANSAS

Reconciliation of 2021 Tax Roll

For the Year Ended December 31, 2022

County Clerk's Abstract of Taxes Levied		$14,105,075.13
Add: Supplemental Tax Roll		14,372.88
Deduct: Taxes Abated		(54,105.99)
Tax Roll as Adjusted		$14,065,342.02
County Treasurer's Accounting		
Net Current Tax Collections		$13,681,048.24
Uncollected:		
Personal Property	$ 60,492.32	
Real Estate	315,581.40	
Special Assessments	7,486.40	
State Assessed	733.66	
Total Uncollected		384,293.78
Net Tax Roll		$14,065,342.02

Jarred Gilmore Phillips

Board of 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, 2022 in accordance with auditing standards generally accepted in the United States of America, we considered Wilson County, Kansas' 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, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Wilson County, Kansas' 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 and other deficiencies that we consider to be significant deficiencies.

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 statement 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 Commission should continually be aware of the financial reporting of the County and changes in reporting requirements.

Segregation of Duties

An internal control structure is, quite simply, the procedures and policies in effect which ensure that the County's financial activity is properly recorded, processed, summarized, and reported in the financial statements. A weakness in the control structure occurs when one person is responsible for all of the accounting activities such as performing billings, receipting cash, making deposits, reconciling the bank accounts, and having access to all books and records of the County. Due to small staff size, it is not possible for reviews of daily work to take place, potentially resulting in errors in financial records and reports.

Motor Vehicle Transfer

K.S.A. 8-145 requires any funds remaining in the county treasurer's motor vehicle fund at the end of any calendar year to be transferred to the general fund of the county prior to June 1 of the following calendar year. It was noted during our review that the transfer of remining funds from December 31, 2021 did not occur and individuals within the county were not aware that the transfer had not been recorded. We suggest the County Treasurer verify the transfer is recorded in the general ledger prior to June 1 of each year in order to ensure compliance with the statute.

Equipment Inventory

K.S.A. 19-2687 requires every county in the state to have each county officer and head of a department or office make a personal investigation, inspection and inventory of the kind, amount and location of all personal property owned by said county and located in or under the supervision of such office or department. This should be completed and filed with the County Clerk by December 31 of each year. The County Attorney's office department did not comply with the statute. We suggest that the County Commission review the statute in its entirety and get into compliance.

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

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 13, 2023