WILSON COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2025

WILSON COUNTY, KANSAS
December 31, 2025
TABLE OF CONTENTS

	PAGE NUMBER
Independent Auditor's Report	1-3
Statement 1	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	4-5
Notes to the Financial Statement	6-17
SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures – Actual and Budget – Regulatory Basis (Budgeted Funds Only)	18
Schedule 2	
Schedule of Receipts and Expenditures – Actual and Budget - Regulatory Basis (with Comparative Actual Amounts for the Prior Year)	
General Fund	19-23
Ambulance Fund	24
Appraiser's Cost Fund	25
Conservation District Fund	26
Direct Election Fund	27
Economic Development Fund	28
Health Fund	29
Historical Society Fund	30
Hospital Maintenance Fund	31
Mental Health Fund	32
Intellectual Disability Fund	33
Noxious Weed Fund	34
Road and Bridge Fund	35
Rural Fire District No. 1 Fund	36
Service Program for the Elderly Fund	37
Special Alcohol Program Fund	38
Special Bridge Fund	39
Special Liability Fund	40
Special Park and Recreation Fund	41
Tourism and Convention Promotion Fund	42
Special Equipment Reserve Fund	43
Special Noxious Weed Fund	44
Special Highway Fund	45
Special Machinery Fund	46
Wilson County 911 Fund	47
Motor Vehicle Operating Fund	48
County Treasurer's Technology Fund	49
Register of Deeds Technology Fund	50
County Clerk's Technology Fund	51

WILSON COUNTY, KANSAS
December 31, 2025
TABLE OF CONTENTS
(Continued)

	PAGE NUMBER
Schedule 2 (Continued)	
Emergency Preparedness Grant Fund	52
Diversion Fees Fund	53
American Rescue Plan Grant Fund	54
FEMA Grant Fund	55
Pathways Grant Fund	56
Opioid Settlement Fund	57
Prosecuting Attorney Training Fund	58
Special Law Enforcement Trust Fund	59
DOJ Equitable Sharing Program Fund	60
Special Permit Fees Fund	61
Sheriff's Special Donations Fund	62
Registered Offenders Fees Fund	63
County Attorney Forfeiture Fund	64
Flex-Savings Fund	65
County Donations Fund	66
Schedule 3	
Summary of Receipts and Disbursements – Agency Funds Regulatory Basis	67-70

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

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, 2025, 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, 2025, 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, 2025, 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, the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, and the summary of receipts and disbursements – agency funds – regulatory basis (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however 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, 2024 (not presented herein), and have issued our report thereon dated November 13, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 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 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2025, (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
September 5, 2026

WILSON COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balances December 31, 2025
General	$ 704,531.09	$ 5,325,045.48	$ 5,236,760.16	$ 792,816.41	$ 200,346.10	$ 993,162.51
Special Purpose:						
Ambulance	89,930.92	7,100.04	-	97,030.96	-	97,030.96
Appraiser's Cost	81,460.54	290,900.92	288,025.16	84,336.30	9,140.08	93,476.38
Conservation District	2,319.86	23,974.69	25,000.00	1,294.55	-	1,294.55
Direct Election	27,507.63	68,238.71	52,071.15	43,675.19	962.60	44,637.79
Economic Development	-	7,669.44	3,693.60	3,975.84	-	3,975.84
Health	91,666.92	636,058.31	638,594.77	89,130.46	24,261.49	113,391.95
Historical Society	406.67	5,321.45	5,000.00	728.12	-	728.12
Hospital Maintenance	431.23	104,253.64	104,000.00	684.87	-	684.87
Mental Health	31,673.31	61,490.33	62,000.00	31,163.64	-	31,163.64
Intellectual Disability	1,259.20	23,453.84	24,500.00	213.04	-	213.04
Noxious Weed	38,802.86	44,830.36	17,371.61	66,261.61	1,598.99	67,860.60
Road and Bridge	102,723.52	3,341,249.51	3,201,399.08	242,573.95	65,542.07	308,116.02
Rural Fire District No. 1	2,504.61	97,058.46	95,500.00	4,063.07	-	4,063.07
Service Program for the Elderly	780.09	71,177.50	63,500.00	8,457.59	-	8,457.59
Special Alcohol Program	13,603.60	8,333.38	-	21,936.98	-	21,936.98
Special Bridge	336.98	190,542.01	96,220.53	94,658.46	-	94,658.46
Special Liability	9,769.09	-	2,500.00	7,269.09	-	7,269.09
Special Park and Recreation	15,389.87	8,333.38	-	23,723.25	-	23,723.25
Tourism and Convention Promotion	10,409.95	2,460.24	12,000.00	870.19	-	870.19
Special Equipment Reserve	269,776.02	85,000.00	95,658.16	259,117.86	-	259,117.86
Special Noxious Weed	29,060.13	-	12,804.74	16,255.39	-	16,255.39
Special Highway	315,873.09	300,051.13	321,869.98	294,054.24	107,906.41	401,960.65
Special Machinery	419,624.22	336,490.00	287,739.74	468,374.48	-	468,374.48
Wilson County 911	24,067.15	70,056.76	78,321.67	15,802.24	870.58	16,672.82
Motor Vehicle Operating	12,471.19	152,326.00	143,086.21	21,710.98	4,136.42	25,847.40
County Treasurer's Technology	21,592.21	2,674.50	-	24,266.71	-	24,266.71
Register of Deeds Technology	45,193.59	10,906.05	6,171.50	49,928.14	-	49,928.14
County Clerk's Technology	8,925.21	2,674.50	-	11,599.71	-	11,599.71
Emergency Preparedness Grant	22,931.30	37.04	11,449.00	11,519.34	475.81	11,995.15
Diversion Fees	32,189.56	20,400.00	7,568.46	45,021.10	-	45,021.10
American Rescue Plan Grant	785,202.06	-	111,039.45	674,162.61	16,558.00	690,720.61
FEMA Grant	11,746.83	-	-	11,746.83	-	11,746.83
Pathways Grant	(27,527.67)	30,614.67	3,087.00	-	82.11	82.11
Opioid Settlement	27,331.13	9,722.09	2,170.56	34,882.66	-	34,882.66

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, 2025

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balances December 31, 2025
Trusts:						
Prosecuting Attorney Training	$ 28,997.24	$ 3,254.65	$ 1,457.73	$ 30,794.16	$ -	$ 30,794.16
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	4,009.10	-	-	4,009.10	-	4,009.10
Sheriff's Special Donations	7,553.14	195.00	-	7,748.14	-	7,748.14
Registered Offenders Fees	9,105.88	6,593.00	7,768.61	7,930.27	-	7,930.27
County Attorney Forfeiture	315.00	-	-	315.00	-	315.00
Flex-Savings	111,971.84	98,714.07	116,189.67	94,496.24	1,700.00	96,196.24
County Donations	1,411.16	590.88	-	2,002.04	-	2,002.04
Total Primary Government (Excluding Agency Funds)	$ 3,398,762.07	$ 11,447,792.03	$ 11,134,518.54	$ 3,712,035.56	$ 433,580.66	$ 4,145,616.22

Composition of Cash:	
Cash on Hand	$ 5,261.84
Demand Deposit Accounts	3,673,508.88
MMA Account	8,245,090.63
Certificates of Deposit	3,338,617.35
Total Cash	15,262,478.70
Agency Funds Per Schedule 3	(11,116,862.48)
Total Reporting Entity (Excluding Agency Funds)	$ 4,145,616.22

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

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a regulatory receipt 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 20th during the year levied with the balance to be paid on or before May 10th 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 regulatory receipt recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31st, 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 cash receipts in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as cash receipts 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
A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the County records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under the KMAAG regulatory basis accounting.

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 public hearing shall be no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. 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 regulatory receipts 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, regulatory receipts 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 funds:

- Ambulance Fund
- Special Equipment Reserve Fund
- Special Highway Fund
- Special Machinery Fund
- Wilson County 911 Fund
- Motor Vehicle Operating Fund
- County Treasurer's Technology Fund
- Register of Deeds Technology Fund
- County Clerk's Technology Fund
- Emergency Preparedness Grant Fund
- Diversion Fees Fund
- American Rescue Plan Grant Fund
- FEMA Grant Fund
- Pathways Grant Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the County was in apparent compliance with Kansas cash basis. 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 Tourism and Convention Promotion Fund.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main branch or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the bank provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

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, 2025, the County's carrying amount of deposits was $15,257,216.86 and the bank balance was $15,728,289.72. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $2,158,761.15 was covered by federal depository insurance and $13,569,528.57 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

4. RIGHT TO USE CONTRACTS

As of December 31, 2025, the County has entered into several right to use contracts with Quadient Leasing USA Inc. for a postage machine, Cannon Financial for copiers and Studebaker Refrigeration for an ice machine. The County has also entered into an operating agreement with Starbuck Trucking, LLC for Solid Waste Operations. Rent and solid waste operations expenditures for the year ended December 31, 2025 were $436,282.48. Under the current agreements, the future minimum payments are as follows:

2026	$ 351,908.56
2027	351,908.56
2028	349,136.28
2029	260,580.00
2030	1,080.00

5. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2025, 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									
Energy Saving Upgrades	2.35%	December 11, 2019	551,466.00	December 1, 2028	$ 248,447.36	$ -	$ (64,084.06)	$ 184,363.30	$ 5,915.94
Motor Grader and Two Kenworth Trucks	1.42%	March 24, 2021	305,500.00	February 1, 2026	124,543.32	-	(61,830.25)	62,713.07	1,773.36
Two Caterpillar Motor Graders	3.83%	March 15, 2023	290,000.00	March 15, 2028	236,170.87	-	(55,890.79)	180,280.08	9,045.34
2025 Kenworth Truck	4.75%	May 28, 2025	352,143.00	May 28, 2030	-	352,143.00	-	352,143.00	-
2018 CAT Motor Grader	4.72%	April 9, 2025	274,389.00	March 28, 2030	-	274,389.00	-	274,389.00	-
2019 CAT Motor Grader	4.36%	August 1, 2025	242,716.00	August 1, 2030	-	242,716.00	-	242,716.00	-
Mower Max Prime Mover	3.94%	December 17, 2025	290,274.00	November 20, 2030	-	290,274.00	-	290,274.00	-
Total Contractual Indebtedness					$ 609,161.55	$ 1,159,522.00	$ (181,805.10)	$ 1,586,878.45	$ 16,734.64

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

Issue	2026	2027	2028	2029	2030	Total
Principal						
Finance Lease						
Energy Saving Upgrades	$ 65,590.04	$ 67,131.40	$ 51,641.86	$ -	$ -	$ 184,363.30
Motor Grader and Two Kenworth Trucks	62,713.07	-	-	-	-	62,713.07
Two Caterpillar Motor Graders	58,031.40	60,254.01	61,994.67	-	-	180,280.08
2025 Kenworth Truck	64,053.83	67,096.38	70,254.70	73,620.56	77,117.53	352,143.00
2018 CAT Motor Grader	50,071.83	52,216.22	54,692.49	57,332.39	60,076.07	274,389.00
2019 CAT Motor Grader	44,494.36	46,434.32	48,440.72	50,570.87	52,775.73	242,716.00
Mower Max Prime Mover	54,324.12	55,618.48	57,790.39	60,086.79	62,454.22	290,274.00
Total Principal Payments	399,278.65	348,750.81	344,814.83	241,610.61	252,423.55	1,586,878.45
Interest						
Finance Lease						
Energy Saving Upgrades	4,409.96	2,868.60	1,294.55	-	-	8,573.11
Motor Grader and Two Kenworth Trucks	890.53	-	-	-	-	890.53
Two Caterpillar Motor Graders	6,904.73	4,682.12	2,374.40	-	-	13,961.25
2025 Kenworth Truck	16,726.79	13,684.24	10,525.92	7,160.06	3,663.08	51,760.09
2018 CAT Motor Grader	12,879.21	10,734.82	8,258.55	5,618.65	2,874.97	40,366.20
2019 CAT Motor Grader	10,582.42	8,642.46	6,636.06	4,505.91	2,301.02	32,667.87
Mower Max Prime Mover	10,590.79	9,296.43	7,124.52	4,828.12	2,460.70	34,300.56
Total Interest Payments	62,984.43	49,908.67	36,214.00	22,112.74	11,299.77	182,519.61
Total Principal and Interest	$ 462,263.08	$ 398,659.48	$ 381,028.83	$ 263,723.35	$ 263,723.32	$ 1,769,398.06

6. FINANCE LEASE OBLIGATIONS

The County has entered into a finance lease agreement in order to finance the acquisition of 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
2026	$ 70,000.00
2027	70,000.00
2028	52,936.41
	192,936.41
Less: Imputed Interest	(8,573.11)
Net Present Value of Minimum Lease Payments	184,363.30
Less: Current Maturities	(65,590.04)
Long-Term Finance Lease Obligations	$ 118,773.26

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
2026	$ 63,603.60
	63,603.60
Less: Imputed Interest	(890.53)
Net Present Value of Minimum Lease Payments	62,713.07
Less: Current Maturities	(62,713.07)
Long-Term Finance Lease Obligations	$ 0.00

The County has entered into a finance lease agreement in order to finance the acquisition of two Caterpillar motor graders. Payments are made annually, including interest at 3.83%. Final maturity of the lease is March 15, 2028. Future minimum lease payments are as follows:

Year Ended December 31,	Totals
2026	$ 64,936.13
2027	64,936.13
2028	64,369.07
	194,241.33
Less: Imputed interest	(13,961.25)
Net Present Value of Minimum Lease Payments	180,280.08
Less: Current Maturities	(58,031.40)
Long-Term Finance Lease Obligations	$ 122,248.68

6. FINANCE LEASE OBLIGATIONS (Continued)

The County has entered into a finance lease agreement in order to finance the acquisition of a 2025 Kenworth truck. Payments are made annually, including interest at 4.75%. Final maturity of the lease is May 28, 2030. Future minimum lease payments are as follows:

Year Ended December 31,	Totals
2026	$ 80,780.62
2027	80,780.62
2028	80,780.62
2029	80,780.62
2030	80,780.61
	403,903.09
Less: Imputed Interest	(51,760.09)
Net Present Value of Minimum Lease Payments	352,143.00
Less: Current Maturities	(64,053.83)
Long-Term Finance Lease Obligations	$ 288,089.17

The County has entered into a finance lease agreement in order to finance the acquisition of a 2018 CAT motor grader. Payments are made annually, including interest at 4.72%. Final maturity of the lease is March 28, 2030. Future minimum lease payments are as follows:

Year Ended December 31,	Totals
2026	$ 62,951.04
2027	62,951.04
2028	62,951.04
2029	62,951.04
2030	62,951.04
	314,755.20
Less: Imputed Interest	(40,366.20)
Net Present Value of Minimum Lease Payments	274,389.00
Less: Current Maturities	(50,071.83)
Long-Term Finance Lease Obligations	$ 224,317.17

The County has entered into a finance lease agreement in order to finance the acquisition of a 2019 CAT motor grader. Payments are made annually, including interest at 4.36%. Final maturity of the lease is August 1, 2030. Future minimum lease payments are as follows:

Year Ended December 31,	Totals
2026	$ 55,076.78
2027	55,076.78
2028	55,076.78
2029	55,076.78
2030	55,076.75
	275,383.87
Less: Imputed Interest	(32,667.87)
Net Present Value of Minimum Lease Payments	242,716.00
Less: Current Maturities	(44,494.36)
Long-Term Finance Lease Obligations	$ 198,221.64

6. FINANCE LEASE OBLIGATIONS (Continued)

The County has entered into a finance lease agreement in order to finance the acquisition of a Mower Max Prime Mover. Payments are made annually, including interest at 3.94%. Final maturity of the lease is November 20, 2030. Future minimum lease payments are as follows:

Year Ended December 31,	Totals
2026	$ 64,914.91
2027	64,914.91
2028	64,914.91
2029	64,914.91
2030	64,914.92
	324,574.56
Less: Imputed Interest	(34,300.56)
Net Present Value of Minimum Lease Payments	290,274.00
Less: Current Maturities	(54,324.12)
Long-Term Finance Lease Obligations	$ 235,949.88

7. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kspers.gov 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 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $326,960.79 for the year ended December 31, 2025.

7. DEFINED BENEFIT PENSION PLAN (Continued)

Net Pension Liability

At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $2,506,210.00. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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 this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kspers.gov 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, 2025.

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 estimated a liability for vacation or sick leave earned, but not taken, by County employees, as the amounts cannot be reasonably estimated at this time because amounts do not vest.

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 this 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 a resolution on November 2, 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. The issue were authorized totaling $9,865,000.00. These bonds are to be serviced exclusively from hospital revenues.

The County Commission approved a resolution on December 18, 2014, authorizing the issuance of Series 2014 hospital revenue bonds for the purpose of providing funds to pay a (1) portion of the costs 2007 bonds as well as portions of the 2006 bonds. The issue were authorized totaling $4,280,000.00. 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	$ 50,000.00
General	Health	K.S.A. 79-2934	36,766.44
General	Pathways Grant	K.S.A. 79-2934	30,614.67
Road and Bridge	Special Highway	K.S.A. 68-590	300,000.00
Road and Bridge	Special Machinery	K.S.A. 19-119	300,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	5,000.00
Direct Election	Special Equipment Reserve	K.S.A. 79-2934	10,000.00

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.

SUPPLEMENTARY INFORMATION

Schedule 1

WILSON COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2025

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	$ 5,689,309.00	$ -	$ 5,689,309.00	$ 5,236,760.16	$ (452,548.84)
Special Purpose:					
Appraiser's Cost	332,950.00	-	332,950.00	288,025.16	(44,924.84)
Conservation District	27,000.00	-	27,000.00	25,000.00	(2,000.00)
Direct Election	79,300.00	9,606.00	88,906.00	52,071.15	(36,834.85)
Economic Development	13,074.00	-	13,074.00	3,693.60	(9,380.40)
Health	326,035.00	320,224.61	646,259.61	638,594.77	(7,664.84)
Historical Society	6,000.00	-	6,000.00	5,000.00	(1,000.00)
Hospital Maintenance	111,000.00	-	111,000.00	104,000.00	(7,000.00)
Mental Health	65,000.00	-	65,000.00	62,000.00	(3,000.00)
Intellectual Disability	26,500.00	-	26,500.00	24,500.00	(2,000.00)
Noxious Weed	58,500.00	-	58,500.00	17,371.61	(41,128.39)
Road and Bridge	3,565,400.00	-	3,565,400.00	3,201,399.08	(364,000.92)
Rural Fire District No. 1	103,650.00	-	103,650.00	95,500.00	(8,150.00)
Service Program for the Elderly	67,500.00	-	67,500.00	63,500.00	(4,000.00)
Special Alcohol Program	16,038.00	-	16,038.00	-	(16,038.00)
Special Bridge	200,000.00	-	200,000.00	96,220.53	(103,779.47)
Special Liability	9,769.00	-	9,769.00	2,500.00	(7,269.00)
Special Park and Recreation	17,824.00	-	17,824.00	-	(17,824.00)
Tourism and Convention Promotion	9,055.00	-	9,055.00	12,000.00	2,945.00
Special Noxious Weed	39,060.00	-	39,060.00	12,804.74	(26,255.26)
Opioid Settlement	34,796.00	-	34,796.00	2,170.56	(32,625.44)

WILSON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 3,874,172.77	$ 4,128,442.72	$ 4,329,958.00	$ (201,515.28)
Delinquent Tax	99,248.68	116,623.78	-	116,623.78
Motor Vehicle Tax	346,107.88	372,493.57	399,371.00	(26,877.43)
Recreational Vehicle Tax	7,810.44	8,033.37	9,940.00	(1,906.63)
16/20 M Truck Tax	22,682.96	7,028.95	25,281.00	(18,252.05)
Commercial Vehicle Tax	19,304.11	19,783.77	21,270.00	(1,486.23)
Mineral Production Tax	8,894.96	22,025.56	13,000.00	9,025.56
Neighborhood Revitalization Rebates	(45,506.26)	(54,093.77)	-	(54,093.77)
Interest on Tax	98,444.20	141,469.58	75,000.00	66,469.58
Local Alcoholic Liquor Tax	3,296.03	8,333.37	5,564.00	2,769.37
Intergovernmental				
Federal Grants	-	25,278.89	-	25,278.89
State Grants	12,709.94	-	-	-
Licenses, Fees, and Permits				
Officer Fees	108,549.58	109,753.12	100,000.00	9,753.12
Landfill Fees	81,799.70	186,633.64	50,000.00	136,633.64
Use of Money and Property				
Interest on Investments	131,542.89	152,898.11	75,000.00	77,898.11
Other Receipts				
Miscellaneous	78,184.19	64,340.82	-	64,340.82
Reimbursed Expense	-	11,000.00	-	11,000.00
Insurance Proceeds	30,880.00	-	-	-
Operating Transfer from				
Motor Vehicle Operating Fund	5,000.00	5,000.00	3,000.00	2,000.00
Total Receipts	4,883,122.07	5,325,045.48	$ 5,107,384.00	$ 217,661.48
Expenditures				
General Government				
County Commission				
Personal Services	80,503.49	80,273.36	$ 77,000.00	$ 3,273.36
Contractual Services	3,428.28	1,354.35	2,400.00	(1,045.65)
Commodities	-	2.74	-	2.74
Employee Benefits	40,431.14	41,484.43	43,600.00	(2,115.57)
Health Savings	-	800.00	2,400.00	(1,600.00)
Total County Commission	124,362.91	123,914.88	125,400.00	(1,485.12)

WILSON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
County Clerk				
Personal Services	$ 80,127.74	$ 87,633.80	$ 95,000.00	$ (7,366.20)
Contractual Services	3,376.44	11,023.69	4,650.00	6,373.69
Commodities	1,517.92	2,612.82	1,500.00	1,112.82
Capital Outlay	-	-	1,000.00	(1,000.00)
Employee Benefits	35,720.71	42,854.67	47,162.00	(4,307.33)
Health Savings	-	1,600.00	1,600.00	-
Reimbursed Expense	143.70	(68.07)	-	(68.07)
Total County Clerk	120,886.51	145,656.91	150,912.00	(5,255.09)
County Treasurer				
Personal Services	132,120.93	134,146.75	135,000.00	(853.25)
Contractual Services	41,850.86	35,361.25	17,700.00	17,661.25
Commodities	697.75	20,916.80	2,500.00	18,416.80
Employee Benefits	65,731.02	65,482.92	86,130.00	(20,647.08)
Health Savings	-	4,000.00	4,000.00	-
Total County Treasurer	240,400.56	259,907.72	245,330.00	14,577.72
County Attorney				
Personal Services	166,648.96	196,596.63	185,500.00	11,096.63
Contractual Services	13,437.50	20,594.35	12,050.00	8,544.35
Commodities	3,549.31	6,850.20	3,000.00	3,850.20
Capital Outlay	-	143.14	1,000.00	(856.86)
Employee Benefits	30,112.60	36,425.90	53,070.00	(16,644.10)
Health Savings	-	1,600.00	1,600.00	-
Reimbursed Expense	(140.00)	-	-	-
Total County Attorney	213,608.37	262,210.22	256,220.00	5,990.22
Register of Deeds				
Personal Services	79,101.81	76,691.94	93,500.00	(16,808.06)
Contractual Services	2,449.78	3,354.91	5,450.00	(2,095.09)
Commodities	4,291.47	5,747.79	3,300.00	2,447.79
Capital Outlay	-	-	4,800.00	(4,800.00)
Employee Benefits	33,184.68	32,265.25	37,660.00	(5,394.75)
Health Savings	-	1,600.00	1,600.00	-
Total Register of Deeds	119,027.74	119,659.89	146,310.00	(26,650.11)
Indigent Defense				
Contractual Services	189,001.40	172,351.62	150,000.00	22,351.62
Reimbursed Expense	(33,872.66)	(52,313.73)	-	(52,313.73)
Total Indigent Defense	155,128.74	120,037.89	150,000.00	(29,962.11)

WILSON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Unified Court				
Contractual Services	$ 48,339.34	$ 27,682.93	$ 70,000.00	$ (42,317.07)
Commodities	3,712.41	6,620.00	5,500.00	1,120.00
Capital Outlay	18,888.16	7,810.92	-	7,810.92
Reimbursed Expense	(598.20)	(966.12)	-	(966.12)
Total Unified Court	70,341.71	41,147.73	75,500.00	(34,352.27)
Courthouse General				
Contractual Services	374,745.50	455,340.03	360,000.00	95,340.03
Commodities	57,600.07	92,638.99	90,000.00	2,638.99
Capital Outlay	8,013.94	28,938.91	487,520.00	(458,581.09)
Employee Benefits	1,766.13	1,173.22	-	1,173.22
Reimbursed Expense	(1,721.18)	(59,639.97)	-	(59,639.97)
Debt Service				
Finance Leases	70,000.00	70,000.00	-	70,000.00
Total Courthouse General	510,404.46	588,451.18	937,520.00	(349,068.82)
GIS				
Personal Services	46,182.75	49,934.19	48,500.00	1,434.19
Contractual Services	11,393.95	10,677.22	16,600.00	(5,922.78)
Commodities	1,069.89	353.12	1,500.00	(1,146.88)
Capital Outlay	188.00	-	2,000.00	(2,000.00)
Employee Benefits	17,726.13	18,461.82	19,201.00	(739.18)
Health Savings	-	800.00	800.00	-
Total GIS	76,560.72	80,226.35	88,601.00	(8,374.65)
County Coordinator				
Personal Services	56,927.07	60,236.32	59,000.00	1,236.32
Contractual Services	2,432.28	1,826.00	2,700.00	(874.00)
Commodities	77.66	39.72	500.00	(460.28)
Capital Outlay	-	-	500.00	(500.00)
Employee Benefits	19,580.07	20,191.68	21,096.00	(904.32)
Health Savings	-	800.00	800.00	-
Total County Coordinator	79,017.08	83,093.72	84,596.00	(1,502.28)
Zoning				
Contractual Services	544.95	206.00	1,000.00	(794.00)
Commodities	-	-	500.00	(500.00)
Reimbursed Expense	(200.00)	(14.25)	-	(14.25)
Total Zoning	344.95	191.75	1,500.00	(1,308.25)

WILSON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Maintenance				
Personal Services	$ 87,069.11	$ 90,940.28	$ 89,000.00	$ 1,940.28
Contractual Services	916.90	1,036.28	700.00	336.28
Commodities	5,615.03	6,098.00	7,000.00	(902.00)
Capital Outlay	743.39	1,147.35	1,000.00	147.35
Employee Benefits	51,070.39	52,354.28	56,380.00	(4,025.72)
Health Savings	-	1,600.00	1,600.00	-
Total Maintenance	145,414.82	153,176.19	155,680.00	(2,503.81)
Total General Government	1,855,498.57	1,977,674.43	2,417,569.00	(439,894.57)
Public Safety				
Sheriff				
Personal Services	1,062,406.90	1,048,449.83	1,158,500.00	(110,050.17)
Contractual Services	269,158.50	287,086.84	248,550.00	38,536.84
Commodities	326,594.81	312,643.03	348,500.00	(35,856.97)
Capital Outlay	25,722.00	-	5,500.00	(5,500.00)
Employee Benefits	411,255.53	438,197.45	573,900.00	(135,702.55)
Health Savings	-	20,000.00	24,000.00	(4,000.00)
Reimbursed Expense	(67,056.33)	(34,151.36)	(150,000.00)	115,848.64
Total Sheriff	2,028,081.41	2,072,225.79	2,208,950.00	(136,724.21)
E911 - Dispatch				
Personal Services	205,498.98	199,061.90	230,000.00	(30,938.10)
Contractual Services	-	-	1,000.00	(1,000.00)
Commodities	1,457.34	1,136.00	1,000.00	136.00
Capital Outlay	19,019.10	19,394.51	1,200.00	18,194.51
Employee Benefits	72,406.10	68,042.08	93,515.00	(25,472.92)
Health Savings	-	4,000.00	4,000.00	-
Total E911 - Dispatch	298,381.52	291,634.49	330,715.00	(39,080.51)
Juvenile Detention				
Contractual Services	28,422.38	31,459.35	34,100.00	(2,640.65)
Reimbursed Expense	(242.20)	-	-	-
Total Juvenile Detention	28,180.18	31,459.35	34,100.00	(2,640.65)
Emergency Preparedness				
Personal Services	27,179.29	28,938.61	27,800.00	1,138.61
Contractual Services	144.53	(265.25)	3,150.00	(3,415.25)
Commodities	-	-	4,075.00	(4,075.00)
Capital Outlay	14,569.00	-	-	-
Employee Benefits	4,868.41	5,063.98	5,450.00	(386.02)
Reimbursed Expense	(14,569.00)	-	-	-
Total Emergency Preparedness	32,192.23	33,737.34	40,475.00	(6,737.66)
Total Public Safety	2,386,835.34	2,429,056.97	2,614,240.00	(185,183.03)

WILSON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Capital Outlay Projects				
Capital Outlay	$ 45,768.00	$ 40,568.00	$ 50,000.00	$ (9,432.00)
Total Capital Outlay Projects	45,768.00	40,568.00	50,000.00	(9,432.00)
Coroner				
Contractual Services	19,655.17	51,764.35	25,000.00	26,764.35
Total Coroner	19,655.17	51,764.35	25,000.00	26,764.35
Agriculture				
Contractual Services - Fair	20,000.00	20,000.00	20,000.00	-
Total Agricultural	20,000.00	20,000.00	20,000.00	-
Economic Development				
Contractual Services	3,693.60	-	-	-
Total Economic Development	3,693.60	-	-	-
Social Services for Aged and Poor				
Appropriation	-	-	10,000.00	(10,000.00)
Total Social Services for Aged and Poor	-	-	10,000.00	(10,000.00)
Household Hazardous Waste				
Contractual Services	-	-	1,500.00	(1,500.00)
Capital Outlay	-	-	500.00	(500.00)
Total Household Hazardous Waste	-	-	2,000.00	(2,000.00)
Sanitation				
Landfill				
Contractual Services	278,103.84	445,941.20	356,500.00	89,441.20
Commodities	163,475.70	154,374.10	191,000.00	(36,625.90)
Capital Outlay	33,094.63	-	3,000.00	(3,000.00)
Total Landfill	474,674.17	600,315.30	550,500.00	49,815.30
Total Sanitation	474,674.17	600,315.30	550,500.00	49,815.30
Operating Transfers to:				
Special Equipment Reserve Fund	105,000.00	50,000.00	-	50,000.00
Pathways Grant Fund	-	30,614.67	-	30,614.67
Health Fund	-	36,766.44	-	36,766.44
Total Operating Transfers	105,000.00	117,381.11	-	117,381.11
Total Expenditures	4,911,124.85	5,236,760.16	$ 5,689,309.00	$ (452,548.84)
Receipts Over(Under) Expenditures	(28,002.78)	88,285.32		
Unencumbered Cash, Beginning	732,533.87	704,531.09		
Unencumbered Cash, Ending	$ 704,531.09	$ 792,816.41		

WILSON COUNTY, KANSAS
AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Ad Valorem Property Tax	$ 55.95	$ (309.21)
Delinquent Tax	10,139.88	4,589.34
Motor Vehicle Tax	43,863.93	-
Recreational Vehicle Tax	979.13	-
16/20 M Truck Tax	2,453.97	2,818.11
Commercial Vehicle Tax	2,564.44	-
Mineral Production Tax	121.01	1.80
Total Receipts	60,178.31	7,100.04
Expenditures		
Public Safety		
Contractual Services	20,250.00	-
Total Expenditures	20,250.00	-
Receipts Over(Under) Expenditures	39,928.31	7,100.04
Unencumbered Cash, Beginning	50,002.61	89,930.92
Unencumbered Cash, Ending	$ 89,930.92	$ 97,030.96

WILSON COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 235,960.42	$ 259,224.31	$ 272,848.00	$ (13,623.69)
Delinquent Tax	6,943.12	7,576.44	-	7,576.44
Motor Vehicle Tax	24,739.58	22,686.83	24,316.00	(1,629.17)
Recreational Vehicle Tax	558.07	489.25	605.00	(115.75)
16/20 M Truck Tax	1,514.61	1,505.58	1,539.00	(33.42)
Commercial Vehicle Tax	1,383.26	1,204.96	1,295.00	(90.04)
Mineral Production Tax	551.61	394.25	500.00	(105.75)
Neighborhood Revitalization Rebates	(2,771.55)	(3,407.10)	-	(3,407.10)
Licenses, Fees, and Permits			-	
Officer Fees	1,344.58	1,226.40	1,000.00	226.40
Total Receipts	270,223.70	290,900.92	$ 302,103.00	$ (11,202.08)
Expenditures				
General Government				
Personal Services	154,922.86	173,795.50	$ 176,000.00	$ (2,204.50)
Contractual Services	26,828.98	24,275.41	42,200.00	(17,924.59)
Commodities	6,226.21	10,816.01	9,100.00	1,716.01
Employee Benefits	73,460.66	75,938.24	102,450.00	(26,511.76)
Health Savings	-	3,200.00	3,200.00	-
Reimbursed Expense	(31.07)	-	-	-
Total Expenditures	261,407.64	288,025.16	$ 332,950.00	$ (44,924.84)
Receipts Over(Under) Expenditures	8,816.06	2,875.76		
Unencumbered Cash, Beginning	72,644.48	81,460.54		
Unencumbered Cash, Ending	$ 81,460.54	$ 84,336.30		

WILSON COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 21,545.43	$ 21,212.04	$ 22,236.00	$ (1,023.96)
Delinquent Tax	609.66	656.81	-	656.81
Motor Vehicle Tax	2,139.50	2,071.66	2,218.00	(146.34)
Recreational Vehicle Tax	48.47	44.61	55.00	(10.39)
16/20 M Truck Tax	136.27	126.34	140.00	(13.66)
Commercial Vehicle Tax	116.71	110.03	118.00	(7.97)
Mineral Production Tax	50.01	32.36	50.00	(17.64)
Neighborhood Revitalization Rebates	(253.03)	(279.16)	-	(279.16)
Total Receipts	24,393.02	23,974.69	$ 24,817.00	$ (842.31)
Expenditures				
Agriculture				
Contractual Services	24,000.00	25,000.00	$ 27,000.00	$ (2,000.00)
Total Expenditures	24,000.00	25,000.00	$ 27,000.00	$ (2,000.00)
Receipts Over(Under) Expenditures	393.02	(1,025.31)		
Unencumbered Cash, Beginning	1,926.84	2,319.86		
Unencumbered Cash, Ending	$ 2,319.86	$ 1,294.55		

WILSON COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 51,417.68	$ 51,947.42	$ 54,618.00	$ (2,670.58)
Delinquent Tax	1,554.19	1,627.14	-	1,627.14
Motor Vehicle Tax	5,506.71	4,943.40	5,295.00	(351.60)
Recreational Vehicle Tax	124.87	106.69	132.00	(25.31)
16/20 M Truck Tax	401.86	324.71	335.00	(10.29)
Commercial Vehicle Tax	300.06	262.52	282.00	(19.48)
Mineral Production Tax	120.36	79.28	100.00	(20.72)
Neighborhood Revitalization Rebates	(603.90)	(683.45)	-	(683.45)
Intergovernmental				
State Grants	10,624.14	9,606.00	-	9,606.00
Other Receipts				
Miscellaneous	785.07	25.00	-	25.00
Total Receipts	70,231.04	68,238.71	$ 60,762.00	$ 7,476.71
Expenditures				
General Government				
Personal Services	22,797.05	21,615.55	$ 15,500.00	$ 6,115.55
Contractual Services	24,526.81	6,341.40	30,600.00	(24,258.60)
Commodities	14,735.81	12,740.98	15,500.00	(2,759.02)
Capital Outlay	10,792.67	-	15,000.00	(15,000.00)
Employee Benefits	1,806.02	1,373.22	2,700.00	(1,326.78)
Reimbursed Expense	-	-	(5,000.00)	5,000.00
Operating Transfer to				
Special Equipment Reserve Fund	-	10,000.00	5,000.00	5,000.00
Total Certified Budget			79,300.00	(27,228.85)
Adjustments for Qualifying				
Budget Credits			9,606.00	(9,606.00)
Total Expenditures	74,658.36	52,071.15	$ 88,906.00	$ (36,834.85)
Receipts Over(Under) Expenditures	(4,427.32)	16,167.56		
Unencumbered Cash, Beginning	31,934.95	27,507.63		
Unencumbered Cash, Ending	$ 27,507.63	$ 43,675.19		

WILSON COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ -	$ 7,694.95	$ 8,000.00	$ (305.05)
Delinquent Tax	-	63.24	-	63.24
Motor Vehicle Tax	-	-	814.00	(814.00)
Recreational Vehicle Tax	-	-	20.00	(20.00)
16/20 M Vehicle Tax	-	-	52.00	(52.00)
Commercial Vehicle Tax	-	-	43.00	(43.00)
Mineral Production Tax	-	11.25	-	11.25
Neighborhood Revitalization Rebate	-	(100.00)	-	(100.00)
Total Receipts	-	7,669.44	$ 8,929.00	$ (1,259.56)
Expenditures				
Economic Development				
Contractual Services	-	3,693.60	$ 13,074.00	$ (9,380.40)
Total Expenditures	-	3,693.60	$ 13,074.00	$ (9,380.40)
Receipts Over(Under) Expenditures	-	3,975.84		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 3,975.84		

WILSON COUNTY, KANSAS
HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 190,892.81	$ 188,519.96	$ 198,437.00	$ (9,917.04)
Delinquent Tax	3,804.04	5,056.79	-	5,056.79
Motor Vehicle Tax	16,470.12	18,353.58	19,675.00	(1,321.42)
Recreational Vehicle Tax	357.36	395.81	490.00	(94.19)
16/20 M Truck Tax	500.48	1,210.90	1,245.00	(34.10)
Commercial Vehicle Tax	1,078.65	974.81	1,048.00	(73.19)
Mineral Production Tax	438.20	288.06	-	288.06
Neighborhood Revitalization Rebates	(2,242.15)	(2,480.90)	-	(2,480.90)
Intergovernmental				
Federal Grants	332,456.78	298,421.61	-	298,421.61
State Grants	22,762.00	21,803.00	-	21,803.00
Licenses, Fees, and Permits				
Service Fees	129,941.74	66,748.25	50,000.00	16,748.25
Other Receipts				
Miscellaneous	3,180.00	-	-	-
Operating Transfer from				
General Fund	-	36,766.44	-	36,766.44
Total Receipts	699,640.03	636,058.31	$ 270,895.00	$ 365,163.31
Expenditures				
Health				
Personal Services	305,274.43	317,697.95	$ 305,000.00	$ 12,697.95
Contractual Services	154,336.71	96,209.81	68,500.00	27,709.81
Commodities	106,121.56	129,688.87	63,300.00	66,388.87
Capital Outlay	-	-	7,000.00	(7,000.00)
Employee Benefits	110,266.56	90,998.14	128,750.00	(37,751.86)
Health Savings	-	4,000.00	4,000.00	-
Reimbursed Expense	-	-	(250,515.00)	250,515.00
Total Certified Budget			326,035.00	312,559.77
Adjustments for Qualifying Budget Credits			320,224.61	(320,224.61)
Total Expenditures	675,999.26	638,594.77	$ 646,259.61	$ (7,664.84)
Receipts Over(Under) Expenditures	23,640.77	(2,536.46)		
Unencumbered Cash, Beginning	68,026.15	91,666.92		
Unencumbered Cash, Ending	$ 91,666.92	$ 89,130.46		

WILSON COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 4,371.50	$ 4,762.81	$ 4,975.00	$ (212.19)
Delinquent Tax	121.99	137.18	-	137.18
Motor Vehicle Tax	418.82	420.29	441.00	(20.71)
Recreational Vehicle Tax	9.47	9.09	11.00	(1.91)
16/20 M Truck Tax	26.95	25.13	28.00	(2.87)
Commercial Vehicle Tax	23.20	22.34	23.00	(0.66)
Mineral Production Tax	10.13	7.21	20.00	(12.79)
Neighborhood Revitalization Rebates	(51.36)	(62.60)	-	(62.60)
Total Receipts	4,930.70	5,321.45	$ 5,498.00	$ (176.55)
Expenditures				
Culture and Recreation				
Contractual Services	5,000.00	5,000.00	$ 6,000.00	$ (1,000.00)
Total Expenditures	5,000.00	5,000.00	$ 6,000.00	$ (1,000.00)
Receipts Over(Under) Expenditures	(69.30)	321.45		
Unencumbered Cash, Beginning	475.97	406.67		
Unencumbered Cash, Ending	$ 406.67	$ 728.12		

WILSON COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 93,050.84	$ 92,317.25	$ 97,180.00	$ (4,862.75)
Delinquent Tax	2,622.19	2,849.87	-	2,849.87
Motor Vehicle Tax	9,084.13	8,946.93	9,600.00	(653.07)
Recreational Vehicle Tax	205.47	192.95	239.00	(46.05)
16/20 M Truck Tax	588.38	545.39	608.00	(62.61)
Commercial Vehicle Tax	502.26	475.13	511.00	(35.87)
Mineral Production Tax	215.66	140.88	200.00	(59.12)
Neighborhood Revitalization Rebates	(1,092.95)	(1,214.76)	-	(1,214.76)
Total Receipts	105,175.98	104,253.64	$ 108,338.00	$ (4,084.36)
Expenditures				
Health				
Contractual Services	106,000.00	104,000.00	$ 108,000.00	$ (4,000.00)
Cash Forward	-	-	3,000.00	(3,000.00)
Total Expenditures	106,000.00	104,000.00	$ 111,000.00	$ (7,000.00)
Receipts Over(Under) Expenditures	(824.02)	253.64		
Unencumbered Cash, Beginning	1,255.25	431.23		
Unencumbered Cash, Ending	$ 431.23	$ 684.87		

WILSON COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 52,041.87	$ 54,875.33	$ 57,692.00	$ (2,816.67)
Delinquent Tax	1,356.53	1,570.37	-	1,570.37
Motor Vehicle Tax	4,917.11	5,003.48	5,355.00	(351.52)
Recreational Vehicle Tax	110.41	107.86	133.00	(25.14)
16/20 M Truck Tax	304.41	305.43	339.00	(33.57)
Commercial Vehicle Tax	279.61	265.79	285.00	(19.21)
Mineral Production Tax	120.32	83.61	50.00	33.61
Neighborhood Revitalization Rebates	(611.29)	(721.54)	-	(721.54)
Total Receipts	58,518.97	61,490.33	$ 63,854.00	$ (2,363.67)
Expenditures				
Health				
Contractual Services	27,000.00	62,000.00	$ 62,000.00	$ -
Cash Forward	-	-	3,000.00	(3,000.00)
Total Expenditures	27,000.00	62,000.00	$ 65,000.00	$ (3,000.00)
Receipts Over(Under) Expenditures	31,518.97	(509.67)		
Unencumbered Cash, Beginning	154.34	31,673.31		
Unencumbered Cash, Ending	$ 31,673.31	$ 31,163.64		

WILSON COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 20,920.93	$ 20,778.82	$ 21,871.00	$ (1,092.18)
Delinquent Tax	574.17	626.96	-	626.96
Motor Vehicle Tax	2,122.51	2,011.49	2,146.00	(134.51)
Recreational Vehicle Tax	47.99	43.32	53.00	(9.68)
16/20 M Truck Tax	97.49	128.17	136.00	(7.83)
Commercial Vehicle Tax	117.89	106.77	114.00	(7.23)
Mineral Production Tax	48.65	31.72	30.00	1.72
Neighborhood Revitalization Rebates	(245.76)	(273.41)	-	(273.41)
Total Receipts	23,683.87	23,453.84	$ 24,350.00	$ (896.16)
Expenditures				
Health				
Contractual Services	24,500.00	24,500.00	$ 24,500.00	$ -
Cash Forward	-	-	2,000.00	(2,000.00)
Total Expenditures	24,500.00	24,500.00	$ 26,500.00	$ (2,000.00)
Receipts Over(Under) Expenditures	(816.13)	(1,046.16)		
Unencumbered Cash, Beginning	2,075.33	1,259.20		
Unencumbered Cash, Ending	$ 1,259.20	$ 213.04		

WILSON COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 0.16	$ 44,649.31	$ 46,829.00	$ (2,179.69)
Delinquent Tax	609.86	668.43	-	668.43
Motor Vehicle Tax	1,115.38	-	-	-
Recreational Vehicle Tax	27.81	-	-	-
16/20 M Truck Tax	248.13	27.49	-	27.49
Commercial Vehicle Tax	31.95	-	-	-
Mineral Production Tax	2.99	65.49	50.00	15.49
Neighborhood Revitalization Rebates	-	(580.36)	-	(580.36)
Total Receipts	2,036.28	44,830.36	$ 46,879.00	$ (2,048.64)
Expenditures				
Agriculture				
Contractual Services	894.31	4,294.39	$ 4,500.00	$ (205.61)
Commodities	14,894.94	13,077.22	24,000.00	(10,922.78)
Operating Transfer to				
Special Noxious Weed	-	-	30,000.00	(30,000.00)
Total Expenditures	15,789.25	17,371.61	$ 58,500.00	$ (41,128.39)
Receipts Over(Under) Expenditures	(13,752.97)	27,458.75		
Unencumbered Cash, Beginning	52,555.83	38,802.86		
Unencumbered Cash, Ending	$ 38,802.86	$ 66,261.61		

WILSON COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 2,576,970.27	$ 2,551,025.21	$ 2,685,359.00	$ (134,333.79)
Delinquent Tax	56,909.85	71,322.09	-	71,322.09
Motor Vehicle Tax	209,071.90	247,772.25	265,656.00	(17,883.75)
Recreational Vehicle Tax	4,705.74	5,343.64	6,611.00	(1,267.36)
16/20 M Truck Tax	11,329.87	12,867.68	16,816.00	(3,948.32)
Commercial Vehicle Tax	11,797.85	13,159.67	14,148.00	(988.33)
Mineral Production Tax	5,854.06	3,892.44	4,500.00	(607.56)
Neighborhood Revitalization Rebates	(30,269.56)	(33,565.27)	-	(33,565.27)
Intergovernmental				
Special City & County Highway	462,521.67	459,532.24	450,305.00	9,227.24
Use of Money and Property				
Sale of Assets	10,761.91	6,614.56	-	6,614.56
Other Receipts				
Miscellaneous	2,150.00	3,285.00	-	3,285.00
Total Receipts	3,321,803.56	3,341,249.51	$ 3,443,395.00	$ (102,145.49)
Expenditures				
Maintenance				
Personal Services	700,220.65	756,042.90	$ 800,000.00	$ (43,957.10)
Contractual Services	120,991.28	66,225.74	143,800.00	(77,574.26)
Commodities	1,583,753.19	1,424,560.80	1,686,800.00	(262,239.20)
Capital Outlay	111,496.70	49,517.80	500,000.00	(450,482.20)
Employee Benefits	334,745.19	301,113.58	438,000.00	(136,886.42)
Health Savings	-	16,800.00	16,800.00	-
Reimbursed Expense	(18,222.43)	(12,861.74)	(20,000.00)	7,138.26
Operating Transfers to:				
Special Bridge Fund	8,000.00	-	-	-
Special Highway Fund	250,000.00	300,000.00	-	300,000.00
Special Machinery Fund	250,000.00	300,000.00	-	300,000.00
Total Expenditures	3,340,984.58	3,201,399.08	$ 3,565,400.00	$ (364,000.92)
Receipts Over(Under) Expenditures	(19,181.02)	139,850.43		
Unencumbered Cash, Beginning	121,904.54	102,723.52		
Unencumbered Cash, Ending	$ 102,723.52	$ 242,573.95		

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, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 84,842.72	$ 87,730.60	$ 91,150.00	$ (3,419.40)
Delinquent Tax	1,234.52	1,623.60	-	1,623.60
Motor Vehicle Tax	5,467.14	6,654.37	6,566.00	88.37
Recreational Vehicle Tax	134.05	154.42	183.00	(28.58)
16/20 M Truck Tax	523.74	490.22	550.00	(59.78)
Commercial Vehicle Tax	243.84	242.12	292.00	(49.88)
Mineral Production Tax	236.53	163.13	100.00	63.13
Total Receipts	92,682.54	97,058.46	$ 98,841.00	$ (1,782.54)
Expenditures				
Public Safety				
Contractual Services	95,500.00	95,500.00	$ 103,650.00	$ (8,150.00)
Total Expenditures	95,500.00	95,500.00	$ 103,650.00	$ (8,150.00)
Receipts Over(Under) Expenditures	(2,817.46)	1,558.46		
Unencumbered Cash, Beginning	5,322.07	2,504.61		
Unencumbered Cash, Ending	$ 2,504.61	$ 4,063.07		

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, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 54,748.08	$ 64,192.11	$ 57,851.00	$ 6,341.11
Delinquent Tax	1,539.85	1,752.52	-	1,752.52
Motor Vehicle Tax	5,397.78	5,263.54	5,639.00	(375.46)
Recreational Vehicle Tax	122.23	113.53	140.00	(26.47)
16/20 M Truck Tax	345.62	321.85	357.00	(35.15)
Commercial Vehicle Tax	296.78	279.59	300.00	(20.41)
Mineral Production Tax	126.97	97.42	100.00	(2.58)
Neighborhood Revitalization Rebates	(643.07)	(843.06)	-	(843.06)
Total Receipts	61,934.24	71,177.50	$ 64,387.00	$ 6,790.50
Expenditures				
Social Services for Aged and Poor				
Contractual Services	63,500.00	63,500.00	$ 63,500.00	$ -
Cash Forward	-	-	4,000.00	(4,000.00)
Total Expenditures	63,500.00	63,500.00	$ 67,500.00	$ (4,000.00)
Receipts Over(Under) Expenditures	(1,565.76)	7,677.50		
Unencumbered Cash, Beginning	2,345.85	780.09		
Unencumbered Cash, Ending	$ 780.09	$ 8,457.59		

WILSON COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Local Alcoholic Liquor Tax	$ 3,296.04	$ 8,333.38	$ 5,564.00	$ 2,769.38
Total Receipts	3,296.04	8,333.38	$ 5,564.00	$ 2,769.38
Expenditures				
Health				
Contractual Services	-	-	$ 16,038.00	$ (16,038.00)
Total Expenditures	-	-	$ 16,038.00	$ (16,038.00)
Receipts Over(Under) Expenditures	3,296.04	8,333.38		
Unencumbered Cash, Beginning	10,307.56	13,603.60		
Unencumbered Cash, Ending	$ 13,603.60	$ 21,936.98		

WILSON COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 166,536.47	$ 169,372.54	$ 178,274.00	$ (8,901.46)
Delinquent Tax	3,520.97	4,461.92	-	4,461.92
Motor Vehicle Tax	14,700.89	16,011.84	17,157.00	(1,145.16)
Recreational Vehicle Tax	321.21	345.28	427.00	(81.72)
16/20 M Truck Tax	468.76	1,048.07	1,086.00	(37.93)
Commercial Vehicle Tax	937.41	850.40	914.00	(63.60)
Mineral Production Tax	383.63	258.38	200.00	58.38
Neighborhood Revitalization Rebates	(1,956.12)	(2,228.08)	-	(2,228.08)
Intergovernmental				
State Grants	-	421.66	-	421.66
Operating Transfer from				
Road and Bridge Fund	8,000.00	-	-	-
Total Receipts	192,913.22	190,542.01	$ 198,058.00	$ (7,515.99)
Expenditures				
Public Works				
Contractual Services	192,595.59	61,572.33	$ 200,000.00	$ (138,427.67)
Capital Outlay	-	34,648.20	-	34,648.20
Total Expenditures	192,595.59	96,220.53	$ 200,000.00	$ (103,779.47)
Receipts Over(Under) Expenditures	317.63	94,321.48		
Unencumbered Cash, Beginning	19.35	336.98		
Unencumbered Cash, Ending	$ 336.98	$ 94,658.46		

WILSON COUNTY, KANSAS
SPECIAL LIABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
General Government				
Contractual Services	-	2,500.00	$ 9,769.00	$ (7,269.00)
Total Expenditures	-	2,500.00	$ 9,769.00	$ (7,269.00)
Receipts Over(Under) Expenditures	-	(2,500.00)		
Unencumbered Cash, Beginning	9,769.09	9,769.09		
Unencumbered Cash, Ending	$ 9,769.09	$ 7,269.09		

WILSON COUNTY, KANSAS
SPECIAL PARK AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Local Alcoholic Liquor Tax	$ 3,296.04	$ 8,333.38	$ 5,564.00	$ 2,769.38
Total Receipts	3,296.04	8,333.38	$ 5,564.00	$ 2,769.38
Expenditures				
Culture and Recreation				
Contractual Services	-	-	$ 17,824.00	$ (17,824.00)
Total Expenditures	-	-	$ 17,824.00	$ (17,824.00)
Receipts Over(Under) Expenditures	3,296.04	8,333.38		
Unencumbered Cash, Beginning	12,093.83	15,389.87		
Unencumbered Cash, Ending	$ 15,389.87	$ 23,723.25		

WILSON COUNTY, KANSAS
TOURISM AND CONVENTION PROMOTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	$ 2,354.53	$ 2,460.24	$ 1,000.00	$ 1,460.24
Total Receipts	2,354.53	2,460.24	$ 1,000.00	$ 1,460.24
Expenditures				
Economic Development				
Contractual Services	-	12,000.00	$ 9,055.00	$ 2,945.00
Total Expenditures	-	12,000.00	$ 9,055.00	$ 2,945.00
Receipts Over(Under) Expenditures	2,354.53	(9,539.76)		
Unencumbered Cash, Beginning	8,055.42	10,409.95		
Unencumbered Cash, Ending	$ 10,409.95	$ 870.19		

WILSON COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Sale of Surplus Property	$ 12,000.00	$ 25,000.00
Operating Transfers from:		
General Fund	105,000.00	50,000.00
Direct Election Fund	-	10,000.00
Total Receipts	117,000.00	85,000.00
Expenditures		
General Government		
Contractual Services	29,929.80	1,074.04
Capital Outlay	56,643.43	94,584.12
Total Expenditures	86,573.23	95,658.16
Receipts Over(Under) Expenditures	30,426.77	(10,658.16)
Unencumbered Cash, Beginning	239,349.25	269,776.02
Unencumbered Cash, Ending	$ 269,776.02	$ 259,117.86

WILSON COUNTY, KANSAS
SPECIAL NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfer from Noxious Weed Fund	$ -	$ -	$ 30,000.00	$ (30,000.00)
Total Receipts	-	-	$ 30,000.00	$ (30,000.00)
Expenditures				
Agriculture				
Capital Outlay	-	12,804.74	$ 39,060.00	$ (26,255.26)
Total Expenditures	-	12,804.74	$ 39,060.00	$ (26,255.26)
Receipts Over(Under) Expenditures	-	(12,804.74)		
Unencumbered Cash, Beginning	29,060.13	29,060.13		
Unencumbered Cash, Ending	$ 29,060.13	$ 16,255.39		

WILSON COUNTY, KANSAS
SPECIAL HIGHWAY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Special City & County Highway	$ 64,766.09	$ -
Other Receipts		
Miscellaneous	-	51.13
Operating Transfer from		
Road and Bridge Fund	250,000.00	300,000.00
Total Receipts	314,766.09	300,051.13
Expenditures		
Public Works		
Contractual Services	269,865.61	321,869.98
Total Expenditures	269,865.61	321,869.98
Receipts Over(Under) Expenditures	44,900.48	(21,818.85)
Unencumbered Cash, Beginning	270,972.61	315,873.09
Unencumbered Cash, Ending	$ 315,873.09	$ 294,054.24

WILSON COUNTY, KANSAS
SPECIAL MACHINERY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Surplus Property	$ 81,300.00	$ 36,490.00
Operating Transfer from		
Road and Bridge Fund	250,000.00	300,000.00
Total Receipts	331,300.00	336,490.00
Expenditures		
Public Works		
Capital Outlay	99,550.00	159,200.00
Reimbursed Expense	(324.19)	-
Debt Service		
Finance Leases	223,521.67	128,539.74
Total Expenditures	322,747.48	287,739.74
Receipts Over(Under) Expenditures	8,552.52	48,750.26
Unencumbered Cash, Beginning	411,071.70	419,624.22
Unencumbered Cash, Ending	$ 419,624.22	$ 468,374.48

WILSON COUNTY, KANSAS
WILSON COUNTY 911 FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Emergency Telephone Tax	$ 65,307.53	$ 70,056.76
Total Receipts	65,307.53	70,056.76
Expenditures		
Public Safety		
Contractual Services	58,718.75	78,321.67
Total Expenditures	58,718.75	78,321.67
Receipts Over(Under) Expenditures	6,588.78	(8,264.91)
Unencumbered Cash, Beginning	17,478.37	24,067.15
Unencumbered Cash, Ending	$ 24,067.15	$ 15,802.24

WILSON COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 145,260.00	$ 151,451.00
Intergovernmental		
State Grants	875.00	875.00
Other Receipts		
Miscellaneous	1,332.85	-
Total Receipts	147,467.85	152,326.00
Expenditures		
General Government		
Personal Services	81,895.14	88,335.22
Contractual Services	15,567.14	19,563.30
Commodities	6,008.63	2,288.80
Employee Benefits	29,571.30	27,898.89
Operating Transfer to		
General Fund	5,000.00	5,000.00
Total Expenditures	138,042.21	143,086.21
Receipts Over(Under) Expenditures	9,425.64	9,239.79
Unencumbered Cash, Beginning	3,045.55	12,471.19
Unencumbered Cash, Ending	$ 12,471.19	$ 21,710.98

WILSON COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,506.50	$ 2,674.50
Total Receipts	2,506.50	2,674.50
Expenditures		
General Government		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,506.50	2,674.50
Unencumbered Cash, Beginning	19,085.71	21,592.21
Unencumbered Cash, Ending	$ 21,592.21	$ 24,266.71

WILSON COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 10,026.00	$ 10,698.00
Use of Money and Property		
Interest on Investments	190.94	208.05
Total Receipts	10,216.94	10,906.05
Expenditures		
General Government		
Contractual Services	4,045.00	4,585.00
Commodities	3,785.00	1,586.50
Total Expenditures	7,830.00	6,171.50
Receipts Over(Under) Expenditures	2,386.94	4,734.55
Unencumbered Cash, Beginning	42,806.65	45,193.59
Unencumbered Cash, Ending	$ 45,193.59	$ 49,928.14

WILSON COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,506.50	$ 2,674.50
Total Receipts	2,506.50	2,674.50
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,506.50	2,674.50
Unencumbered Cash, Beginning	6,418.71	8,925.21
Unencumbered Cash, Ending	$ 8,925.21	$ 11,599.71

WILSON COUNTY, KANSAS
EMERGENCY PREPAREDNESS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 14,569.00	$ -
Licenses, Fees, and Permits		
Officer Fees	-	37.04
Total Receipts	14,569.00	37.04
Expenditures		
Public Safety		
Contractual Services	7,704.99	-
Commodities	22,204.70	11,449.00
Total Expenditures	29,909.69	11,449.00
Receipts Over(Under) Expenditures	(15,340.69)	(11,411.96)
Unencumbered Cash, Beginning	38,271.99	22,931.30
Unencumbered Cash, Ending	$ 22,931.30	$ 11,519.34

WILSON COUNTY, KANSAS
DIVERSION FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 15,875.00	$ 20,400.00
Total Receipts	15,875.00	20,400.00
Expenditures		
General Government		
Contractual Services	-	5,549.49
Commodities	-	2,018.97
Total Expenditures	-	7,568.46
Receipts Over(Under) Expenditures	15,875.00	12,831.54
Unencumbered Cash, Beginning	16,314.56	32,189.56
Unencumbered Cash, Ending	$ 32,189.56	$ 45,021.10

WILSON COUNTY, KANSAS
AMERICAN RESCUE PLAN GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Mineral Tax	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	352,311.42	111,039.45
Total Expenditures	352,311.42	111,039.45
Receipts Over(Under) Expenditures	(352,311.42)	(111,039.45)
Unencumbered Cash, Beginning	1,137,513.48	785,202.06
Unencumbered Cash, Ending	$ 785,202.06	$ 674,162.61

WILSON COUNTY, KANSAS
FEMA GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	146,299.88	-
Total Expenditures	146,299.88	-
Receipts Over(Under) Expenditures	(146,299.88)	-
Unencumbered Cash, Beginning	158,046.71	11,746.83
Unencumbered Cash, Ending	$ 11,746.83	$ 11,746.83

WILSON COUNTY, KANSAS
PATHWAYS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Local Grants	$ 81,974.00	$ -
Operating Transfer from		
General Fund	-	30,614.67
Total Receipts	81,974.00	30,614.67
Expenditures		
General Government		
Personal Services	38,300.68	2,505.00
Contractual Services	31,357.65	-
Capital Outlay	82,990.04	-
Employee Benefits	6,960.20	582.00
Total Expenditures	159,608.57	3,087.00
Receipts Over(Under) Expenditures	(77,634.57)	27,527.67
Unencumbered Cash, Beginning	50,106.90	(27,527.67)
Unencumbered Cash, Ending	$ (27,527.67)	$ -

WILSON COUNTY, KANSAS
OPIOID SETTLEMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State Grants	$ 15,764.43	$ 9,722.09	$ 10,000.00	$ (277.91)
Total Receipts	15,764.43	9,722.09	$ 10,000.00	$ (277.91)
Expenditures				
General Government				
Contractual Services	4,230.54	2,170.56	$ 34,796.00	$ (32,625.44)
Total Expenditures	4,230.54	2,170.56	$ 34,796.00	$ (32,625.44)
Receipts Over(Under) Expenditures	11,533.89	7,551.53		
Unencumbered Cash, Beginning	15,797.24	27,331.13		
Unencumbered Cash, Ending	$ 27,331.13	$ 34,882.66		

WILSON COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,129.84	$ 3,254.65
Total Receipts	2,129.84	3,254.65
Expenditures		
General Government		
Contractual Services	989.04	1,457.73
Total Expenditures	989.04	1,457.73
Receipts Over(Under) Expenditures	1,140.80	1,796.92
Unencumbered Cash, Beginning	27,856.44	28,997.24
Unencumbered Cash, Ending	$ 28,997.24	$ 30,794.16

WILSON COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	5,996.60	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, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	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, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Permits	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Works		
Contractual Services	13,500.00	-
Total Expenditures	13,500.00	-
Receipts Over(Under) Expenditures	(13,500.00)	-
Unencumbered Cash, Beginning	17,509.10	4,009.10
Unencumbered Cash, Ending	$ 4,009.10	$ 4,009.10

WILSON COUNTY, KANSAS
SHERIFF'S SPECIAL DONATIONS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Registration Fees	$ 437.50	$ 195.00
Total Receipts	437.50	195.00
Expenditures		
Public Safety		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	437.50	195.00
Unencumbered Cash, Beginning	7,115.64	7,553.14
Unencumbered Cash, Ending	$ 7,553.14	$ 7,748.14

WILSON COUNTY, KANSAS
REGISTERED OFFENDERS FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 6,017.59	$ 6,593.00
Total Receipts	6,017.59	6,593.00
Expenditures		
Public Safety		
Commodities	12,880.44	7,768.61
Total Expenditures	12,880.44	7,768.61
Receipts Over(Under) Expenditures	(6,862.85)	(1,175.61)
Unencumbered Cash, Beginning	15,968.73	9,105.88
Unencumbered Cash, Ending	$ 9,105.88	$ 7,930.27

WILSON COUNTY, KANSAS
COUNTY ATTORNEY FORFEITURE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 315.00	$ -
Total Receipts	315.00	-
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	315.00	-
Unencumbered Cash, Beginning	-	315.00
Unencumbered Cash, Ending	$ 315.00	$ 315.00

WILSON COUNTY, KANSAS
FLEX-SAVINGS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ 1,178.89	$ 98,714.07
Total Receipts	1,178.89	98,714.07
Expenditures		
General Government		
Contractual Services	102,901.50	116,189.67
Total Expenditures	102,901.50	116,189.67
Receipts Over(Under) Expenditures	(101,722.61)	(17,475.60)
Unencumbered Cash, Beginning	213,694.45	111,971.84
Unencumbered Cash, Ending	$ 111,971.84	$ 94,496.24

WILSON COUNTY, KANSAS
COUNTY DONATIONS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2024)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Donations	$ 80.06	$ 590.88
Total Receipts	80.06	590.88
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	80.06	590.88
Unencumbered Cash, Beginning	1,331.10	1,411.16
Unencumbered Cash, Ending	$ 1,411.16	$ 2,002.04

WILSON COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Altoona City, General	$ -	$ 48,249.06	$ 48,249.06	$ -
Altoona City, Library	-	6,140.73	6,140.73	-
Benedict City, General	-	3,643.07	3,643.07	-
Buffalo City, General	-	64,727.22	64,727.22	-
Buffalo City, Weed	-	187.30	187.30	-
Coyville City, General	-	4,481.91	4,481.91	-
Fredonia City, Refuse	-	192.39	192.39	-
Fredonia City, General	(10.18)	707,088.29	707,088.29	(10.18)
Fredonia City, Bond & Interest	(1.88)	51,481.70	51,481.70	(1.88)
Fredonia City, Library	(2.02)	104,343.89	104,343.89	(2.02)
Fredonia City, Industrial Dev.	(0.62)	5,888.96	5,888.96	(0.62)
Fredonia City, Weed	-	536.11	536.11	-
Neodesha City, General	-	609,254.92	609,254.92	-
Neodesha City, Library	-	108,144.51	108,144.51	-
Neodesha City, Industrial Dev.	-	53,813.28	53,813.28	-
Neodesha City, Weed	-	500.00	500.00	-
New Albany City, General	-	3,188.63	3,188.63	-
Subtotal Cities	(14.70)	1,771,861.97	1,771,861.97	(14.70)
Townships:				
Chetopa Township, General	-	1,032.75	1,032.75	-
Chetopa Township, Cemetery	-	5,050.07	5,050.07	-
Fall River Township, General	-	1,364.86	1,364.86	-
Fall River Township, Cemetery	-	5,660.99	5,660.99	-
Guilford Township, General	(1.40)	1,271.88	1,271.88	(1.40)
Guilford Township, Fire	(1.37)	2,515.00	2,515.00	(1.37)
Neodesha Township, General	-	4,697.40	4,697.40	-
Neodesha Township, Fire	-	16,561.04	16,561.04	-
Pleasant Valley Township, General	0.40	1,325.33	1,325.33	0.40
Verdigris Township, General	-	1,339.83	1,339.83	-
Subtotal Townships	(2.37)	40,819.15	40,819.15	(2.37)
Schools:				
USD #447, General	1,085.79	32,078.33	32,078.33	1,085.79
USD #447, Supplemental General	-	36,623.09	36,623.09	-
USD #101, General	(140.88)	600.45	-	459.57

WILSON COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schools (Continued):				
USD #447, Capital Outlay	$ -	$ 16,784.48	$ 16,784.48	$ -
USD #447, Recreation Commission	1,657.56	6,293.76	6,293.76	1,657.56
USD #387, General	7,147.30	636,978.44	634,100.85	10,024.89
USD #387, Supplemental General	57.36	739,829.60	739,829.60	57.36
USD #387, Capital Outlay	12.78	308,257.00	308,257.00	12.78
USD #461, General	14,209.91	499,423.28	490,252.99	23,380.20
USD #461, Capital Outlay	(8.18)	289,368.41	289,368.41	(8.18)
USD #461, Bond & Interest	(7.32)	221,859.81	221,859.81	(7.32)
USD #461, Supplemental General	(26.98)	584,648.68	584,648.68	(26.98)
USD #461, Recreation Commission	(4.10)	163,966.57	163,966.57	(4.10)
USD #484, General	16,801.41	613,618.79	610,503.61	19,916.59
USD #484, Capital Outlay	(13.03)	375,317.34	375,317.34	(13.03)
USD #484, Bond & Interest	(14.42)	196,806.15	196,806.15	(14.42)
USD #484, Supplemental General	(37.02)	844,421.06	844,421.06	(37.02)
USD #484, Recreation	(4.03)	156,957.57	156,957.57	(4.03)
Subtotal Schools	40,716.15	5,723,832.81	5,708,069.30	56,479.66
Cemeteries				
High Prairie #1, Cem 23	2,508.80	7,854.11	7.13	10,355.78
Buffalo #2, Cem 24	847.79	12,401.07	12,411.08	837.78
Maple Grove #3, Cem 25	-	3,517.96	3,517.96	-
Little Sandy #40, Cem 26	90.16	2,848.58	2,848.58	90.16
Farmington #5, Cem 27	(1.29)	4,546.56	4,546.56	(1.29)
Grandview #6Jt, Cem 28	1,042.52	3,224.45	3,211.68	1,055.29
Big Sandy #7, Cem 29	(6.05)	108.19	108.19	(6.05)
Bachelor #8, Cem 30	-	1,627.46	1,627.46	-
Pleasant Valley #9, Cem 31	-	3,179.12	3,179.12	-
Cedar #10, Cem 32	(1.66)	32,466.52	32,466.52	(1.66)
Vilas Bethel #11, Cem 33	-	3,532.21	3,532.21	-
Mt. Pleasant #12, Cem 34	-	4,921.14	4,921.14	-
Coyville #13, Cem 35	-	4,552.52	4,552.52	-
Varner Ross #14, Cem 36	1,166.48	3,560.71	3,561.41	1,165.78
Talleyrand #15, Cem 37	157.74	6,856.98	6,856.98	157.74
Star #16, Cem 38	(0.76)	3,228.22	3,228.22	(0.76)
Caley #17Jt, Cem 39	68.73	340.69	297.88	111.54
Shelly #18, Cem 40	-	2,435.79	2,435.79	-
Colfax Village Creek #19, Cem 41	-	2,557.58	2,557.58	-
Subtotal Cemeteries	5,872.46	103,759.86	95,868.01	13,764.31
Extensions				
Wildcat Extension District	(0.52)	188,385.98	188,385.98	(0.52)
Subtotal Extensions	(0.52)	188,385.98	188,385.98	(0.52)

WILSON COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Watershed Districts:				
Elk River Jt 47, Watershed	$ -	$ 106.33	$ 106.33	$ -
Cedar Creek Jt 56 Watershed	(0.80)	16,536.47	16,535.48	0.19
Duck Creek Jt 59, Watershed	-	3,061.61	3,061.61	-
Labette/Hackberry Jt 45 Watershed	(3.20)	42,220.75	42,221.74	(4.19)
Turkey Creek Jt 103, Watershed	-	19,190.08	19,190.08	-
Subtotal Watershed Districts	(4.00)	81,115.24	81,115.24	(4.00)
Regional Library:				
SEK Library, General	0.06	128,752.82	128,752.82	0.06
SEK Library, Employee Benefits	0.02	8,660.90	8,660.90	0.02
Subtotal Regional Library	0.08	137,413.72	137,413.72	0.08
Total Subdivisions	46,567.10	8,047,188.73	8,023,533.37	70,222.46
State Funds:				
State Educational Building	(0.65)	123,043.88	123,043.88	(0.65)
State Institutional Building	(0.31)	61,522.03	61,522.03	(0.31)
Total State Funds	(0.96)	184,565.91	184,565.91	(0.96)
Other Agency Funds:				
Payroll Clearing	(338.10)	-	-	(338.10)
Motor Vehicle Licenses	(4,200.65)	710,190.12	706,063.22	(73.75)
Driver License Fees	(937.70)	21,631.00	25,820.42	(5,127.12)
Game Licenses	(33,006.44)	44,728.08	12,176.80	(455.16)
MVR Copy Fees	365.00	1,237.00	1,270.00	332.00
State Election Fees	673.42	300.00	-	973.42
Heritage Trust	2,697.13	5,349.00	5,098.83	2,947.30
Unclaimed Money	8,539.92	-	-	8,539.92
Cash Bond Deposits	10,215.59	-	-	10,215.59
Tax Sale	137,580.42	75,590.00	69,878.50	143,291.92
Sales Tax	76,733.77	1,700,546.48	1,671,727.01	105,553.24
EMS Sales Tax	246,161.01	1,540,062.64	1,542,001.00	244,222.65
IRP - Large Trucks	55,167.24	4,511,848.49	4,564,356.85	2,658.88
State VIN Fees	(12.00)	-	-	(12.00)
Oil & Gas Depletion Fund	250.13	173.35	-	423.48
Sheriff Commissary	34,815.37	8,416.52	40,368.74	2,863.15
Sheriff Inmate	22,131.06	83,991.98	66,691.41	39,431.63
Sheriff Cash on Hand	379.00	-	-	379.00
Law Library	37,784.19	16,462.28	25,404.31	28,842.16
Total Other Agency Funds	594,998.36	8,720,526.94	8,730,857.09	584,668.21

WILSON COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 8,543,080.01	$ 16,713,544.41	$ 15,178,318.96	$ 10,078,305.46
Delinquent Tax	99,058.39	518,748.91	470,964.11	146,843.19
Motor Vehicle Tax	188,399.01	1,318,073.10	1,314,499.92	191,972.19
Recreational Vehicle Tax	8,081.28	28,578.27	27,989.23	8,670.32
Local Ad Valorem Property Tax Reduction	3,366.02	-	-	3,366.02
Mineral Production Tax	27,688.22	3,838.80	31,527.02	-
Local Alcoholic Liquor	3,562.90	21,437.23	25,000.13	-
Commercial Vehicle Tax	(21,549.70)	76,443.25	76,893.79	(22,000.24)
Neighborhood Revitalization	42,359.73	207,822.63	195,366.53	54,815.83
Total Distributable Funds:	8,894,045.86	18,888,486.60	17,320,559.69	10,461,972.77
Total Agency Funds	$ 9,535,610.36	$ 35,840,768.18	$ 34,259,516.06	$ 11,116,862.48

Jarred Gilmore Phillips

Board of County Commissioners and Management
Wilson County, Kansas

In planning and performing our audit of the financial statements of Wilson County, Kansas as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered Wilson County, Kansas' system of 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 statements, 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.

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

Preparation of Financial Statement

Professional standards require management to accept responsibility for the preparation and fair presentation of the financial statement, including related note disclosures. The County engages the auditor to assist in drafting the financial statement in accordance with the Kansas Municipal Audit and Accounting Guide. The County does not have personnel with specialized training in governmental financial reporting necessary to independently prepare the complete financial statement and related disclosures. Accordingly, management relies on the auditor for preparation of the financial statement. While this condition is common among smaller governmental entities and does not reflect on management's integrity or oversight, it represents a deficiency in internal control over financial reporting because the preparation of the financial statement is not performed by individuals independent of the audit process.

Management has reviewed and approved the financial statement and has accepted responsibility for them. We encourage management and the Commission to continue their oversight of the financial reporting process and to remain informed of reporting requirements.

Segregation of Duties

An effective internal control structure consists of the policies and procedures established to ensure the County's financial transactions are properly recorded, processed, summarized, and reported in the financial statements. A weakness in this structure exists when one individual is responsible for multiple accounting functions, such as billing, receipting cash, making deposits, reconciling bank accounts, and maintaining access to all financial records. Due to the County's limited staff size, an adequate segregation of duties is not always feasible. This lack of segregation increases the risk that errors or irregularities could occur and not be detected in a timely manner. We recommend the County Commission remain diligent in its oversight of financial activities by thoroughly reviewing financial reports, reconciliations, and supporting documentation provided by staff. Where possible, key review functions should be assigned to someone independent of daily processing duties to strengthen internal controls.

Timely Remittance of Federal Payroll Taxes

During our audit, we noted that the County did not consistently remit federal payroll tax deposits to the Internal Revenue Service within the required timeframes. Federal payroll taxes withheld from employees, together with the County's related payroll tax obligations, are required to be deposited in accordance with applicable IRS deposit schedules. Failure to make required deposits timely may result in penalties, interest, and other enforcement actions.

The lack of adequate procedures to ensure payroll tax deposits are made timely represents a material weakness in internal control because there is a reasonable possibility that a material noncompliance or financial obligation could occur and not be prevented, or detected and corrected, on a timely basis.

We recommend that the County establish and document procedures for monitoring payroll tax deposit due dates, require appropriate supervisory review of deposits, and periodically reconcile payroll tax liabilities to amounts reported and remitted to the IRS. Any IRS notices, penalties, or outstanding liabilities should be reviewed and resolved promptly.

Treasurer Bonding

During our audit, we noted that the County Treasurer was not covered by an applicable surety bond from October 11, 2025 through May 18, 2026. The Treasurer is responsible for the custody and handling of County funds, and appropriate bonding provides financial protection to the County against certain losses resulting from dishonest or improper acts.

The failure to maintain continuous bonding coverage represents a material weakness in internal control because the County did not have adequate procedures in place to ensure required bond coverage remained in effect. As a result, the County was exposed to potential financial loss during the period in which the Treasurer was not bonded.

We recommend that the County establish and document procedures to monitor bond expiration dates and ensure required coverage is renewed before expiration. Management should also periodically review bonding requirements for elected officials and employees who have responsibility for public funds to ensure appropriate coverage is maintained without interruption.

Motor Vehicle Fund Transfer

During our audit, we noted that the County Treasurer did not transfer the remaining balance of the Motor Vehicle Operating Fund to the General Fund as required by state statute.

K.S.A. 8-145(b) requires that any balance remaining in the Motor Vehicle Operating Fund at the close of the calendar year be withdrawn and credited to the General Fund prior to June 1 of the following calendar year.

The failure to make the required transfer represents a material weakness in internal control because adequate procedures were not in place to ensure that statutory requirements related to the disposition of Motor Vehicle Fund balances were identified and complied with on a timely basis. As a result, funds remained in the Motor Vehicle Operating Fund beyond the period permitted by state statute and the General Fund did not receive the resources to which it was entitled.

We recommend that the County Treasurer establish procedures to review the Motor Vehicle Operating Fund balance at the close of each calendar year and ensure that the remaining balance is transferred to the General Fund prior to June 1, as required by K.S.A. 8-145(b). Management should also periodically review statutory requirements applicable to special funds to ensure required transfers and other transactions are completed within the prescribed timeframes.

Payroll and Cash Disbursement Reconciliations

During our audit, we noted that payroll activity was not being adequately reconciled to the County's accounting records. We also identified numerous vendor payments that cleared the County's bank account for amounts that differed from the amounts recorded in the general ledger.

The lack of timely and accurate reconciliations represents a material weakness in internal control because discrepancies between amounts paid, amounts recorded in the accounting system, and amounts clearing the bank were not consistently identified and corrected on a timely basis. Without effective reconciliation procedures, there is an increased risk that errors, duplicate or incorrect payments, unauthorized transactions, or misstatements in the County's financial records could occur and remain undetected.

We recommend that the County establish formal reconciliation procedures for payroll and vendor disbursements. Payroll registers should be reconciled to the general ledger and related bank activity each pay period, and vendor payments should be compared to the amounts recorded in the accounting system and amounts clearing the bank. All differences should be investigated and resolved promptly, with evidence of supervisory review maintained as part of the reconciliation process.

This communication is intended solely for the information and use of management, County Commissioners , 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
Certified Public Accountants

Chanute, Kansas
September 5, 2026