# WILSON COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2024

**WILSON COUNTY, KANSAS**
December 31, 2024
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**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, 2024 and the related notes to the financial statement.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Wilson County, Kansas as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

*Unmodified Opinion on Regulatory Basis of Accounting*
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Wilson County, Kansas as of December 31, 2024, 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, 2023 (not presented herein), and have issued our report thereon dated September 14, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
November 13, 2025

**WILSON COUNTY, KANSAS**

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

| Funds | Beginning Unencumbered Cash Balances | Receipts | Expenditures | Ending Unencumbered Cash Balances | Add Encumbrances and Accounts Payable | Cash Balance December 31, 2024 |
|---|---|---|---|---|---|---|
| General | $ 732,533.87 | $ 4,883,122.07 | $ 4,911,124.85 | $ 704,531.09 | $ 223,487.36 | $ 928,018.45 |
| Special Purpose: | | | | | | |
| Ambulance | 50,002.61 | 60,178.31 | 20,250.00 | 89,930.92 | - | 89,930.92 |
| Appraiser's Cost | 72,644.48 | 270,223.70 | 261,407.64 | 81,460.54 | 14,138.94 | 95,599.48 |
| Conservation District | 1,926.84 | 24,393.02 | 24,000.00 | 2,319.86 | - | 2,319.86 |
| Direct Election | 31,934.95 | 70,231.04 | 74,658.36 | 27,507.63 | 1,230.52 | 28,738.15 |
| Health | 68,026.15 | 699,640.03 | 675,999.26 | 91,666.92 | 30,339.75 | 122,006.67 |
| Historical Society | 475.97 | 4,930.70 | 5,000.00 | 406.67 | - | 406.67 |
| Hospital Maintenance | 1,255.25 | 105,175.98 | 106,000.00 | 431.23 | - | 431.23 |
| Mental Health | 154.34 | 58,518.97 | 27,000.00 | 31,673.31 | - | 31,673.31 |
| Intellectual Disability | 2,075.33 | 23,683.87 | 24,500.00 | 1,259.20 | - | 1,259.20 |
| Noxious Weed | 52,555.83 | 2,036.28 | 15,789.25 | 38,802.86 | 12.35 | 38,815.21 |
| Road and Bridge | 121,904.54 | 3,321,803.56 | 3,340,984.58 | 102,723.52 | 140,107.40 | 242,830.92 |
| Rural Fire District No. 1 | 5,322.07 | 92,682.54 | 95,500.00 | 2,504.61 | - | 2,504.61 |
| Service Program for the Elderly | 2,345.85 | 61,934.24 | 63,500.00 | 780.09 | - | 780.09 |
| Special Alcohol Program | 10,307.56 | 3,296.04 | - | 13,603.60 | - | 13,603.60 |
| Special Bridge | 19.35 | 192,913.22 | 192,595.59 | 336.98 | - | 336.98 |
| Special Liability | 9,769.09 | - | - | 9,769.09 | - | 9,769.09 |
| Special Park and Recreation | 12,093.83 | 3,296.04 | - | 15,389.87 | - | 15,389.87 |
| Tourism and Convention Promotion | 8,055.42 | 2,354.53 | - | 10,409.95 | - | 10,409.95 |
| Special Equipment Reserve | 239,349.25 | 117,000.00 | 86,573.23 | 269,776.02 | 328.00 | 270,104.02 |
| Special Noxious Weed | 29,060.13 | - | - | 29,060.13 | - | 29,060.13 |
| Special Highway | 270,972.61 | 314,766.09 | 269,865.61 | 315,873.09 | - | 315,873.09 |
| Special Machinery | 411,071.70 | 331,300.00 | 322,747.48 | 419,624.22 | - | 419,624.22 |
| Wilson County 911 | 17,478.37 | 65,307.53 | 58,718.75 | 24,067.15 | 60.00 | 24,127.15 |
| Motor Vehicle Operating | 3,045.55 | 147,467.85 | 138,042.21 | 12,471.19 | 6,595.22 | 19,066.41 |
| County Treasurer's Technology | 19,085.71 | 2,506.50 | - | 21,592.21 | - | 21,592.21 |
| Register of Deeds Technology | 42,806.65 | 10,216.94 | 7,830.00 | 45,193.59 | - | 45,193.59 |
| County Clerk's Technology | 6,418.71 | 2,506.50 | - | 8,925.21 | - | 8,925.21 |
| Emergency Preparedness Grant | 38,271.99 | 14,569.00 | 29,909.69 | 22,931.30 | 705.75 | 23,637.05 |
| Diversion Fees | 16,314.56 | 15,875.00 | - | 32,189.56 | - | 32,189.56 |
| American Rescue Plan Grant | 1,137,513.48 | - | 352,311.42 | 785,202.06 | - | 785,202.06 |
| FEMA Grant | 158,046.71 | - | 146,299.88 | 11,746.83 | - | 11,746.83 |
| Pathways Grant | 50,106.90 | 81,974.00 | 159,608.57 | (27,527.67) | 1,730.97 | (25,796.70) |
| Opioid Settlement | 15,797.24 | 15,764.43 | 4,230.54 | 27,331.13 | 2,130.83 | 29,461.96 |

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, 2024

| Funds | Beginning Unencumbered Cash Balances | Receipts | Expenditures | Ending Unencumbered Cash Balances | Add Encumbrances and Accounts Payable | Cash Balance December 31, 2024 |
|---|---|---|---|---|---|---|
| Trusts: | | | | | | |
| Prosecuting Attorney Training | $ 27,856.44 | $ 2,129.84 | $ 989.04 | $ 28,997.24 | $ - | $ 28,997.24 |
| Special Law Enforcement Trust | 5,996.60 | - | - | 5,996.60 | - | 5,996.60 |
| DOJ Equitable Sharing Program | 5,438.15 | - | - | 5,438.15 | - | 5,438.15 |
| Special Permit Fees | 17,509.10 | - | 13,500.00 | 4,009.10 | - | 4,009.10 |
| Sheriff's Special Donations | 7,115.64 | 437.50 | - | 7,553.14 | - | 7,553.14 |
| Registered Offenders Fees | 15,968.73 | 6,017.59 | 12,880.44 | 9,105.88 | - | 9,105.88 |
| County Attorney Forfeiture | - | 315.00 | - | 315.00 | - | 315.00 |
| Flex-Savings | 213,694.45 | 1,178.89 | 102,901.50 | 111,971.84 | 1,177.60 | 113,149.44 |
| County Donations | 1,331.10 | 80.06 | - | 1,411.16 | - | 1,411.16 |
| Total Primary Government (Excluding Agency Funds) | $ 3,933,653.10 | $ 11,009,826.86 | $ 11,544,717.89 | $ 3,398,762.07 | $ 422,044.69 | $ 3,820,806.76 |

| | |
|---|---|
| Composition of Cash: | |
| Cash on Hand | $ 4,898.00 |
| Demand Deposit Accounts | 2,443,315.93 |
| MMA Account | 7,689,421.05 |
| Certificates of Deposit | 3,218,782.14 |
| Total Cash | 13,356,417.12 |
| Agency Funds Per Schedule 3 | (9,535,610.36) |
| Total Reporting Entity (Excluding Agency Funds) | $ 3,820,806.76 |

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

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a 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 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for regulatory receipt recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property.

Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments paid prior to the issuance of general obligation bonds are recorded as 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

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

Budgetary Information

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

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

If the County is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to 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 held 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:

- 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
- SLVC Grant Fund
- County Wellness Fund
- Community Development Block Grant Fund
- Emergency Preparedness Grant Fund
- Diversion Fees Fund
- KDHE – BWM Site Cleanup Grant Fund
- American Rescue Plan Grant Fund
- FEMA Grant Fund
- Pathways Grant Fund
- Opioid Settlement Fund

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

## 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the County was in apparent violation with K.S.A 10-1113, as the County has obligated expenditures in excess of available monies in the Pathways Grant Fund, however, K.S.A 10-1,116 provides that under certain situations, the fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis laws of Kansas. The Pathways Fund met the criteria under the statutes and therefore, is not deemed to be in violation of the Kansas cash basis laws. As shown in Schedule 1, the County was in apparent violation of K.S.A. 79-2935, as the County has obligated expenditures in excess of budgeted limits in the Health Fund.

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

The County was not in compliance with K.S.A. 19-520 which requires that quarterly statements be published by the County Treasurer on the last business day of January, April, July and October of each year. The County Treasurer was unable to provide proof of publication for July.

## 3. DEPOSITS AND INVESTMENTS

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

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

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

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

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

At December 31, 2024, the County's carrying amount of deposits was $13,351,519.12 and the bank balance was $13,809,933.88. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $1,500,000.00 was covered by federal depository insurance, $9,570,968.33 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and $2,738,965.55 was covered with a letter of credit.

## 4. LONG-TERM DEBT

Changes in long-term debt for the County for the year ended December 31, 2024, 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 | | | | | | | | | |
| Caterpillar 140M Motor Grader | 3.13% | June 18, 2019 | $ 302,707.00 | June 30, 2024 | $ 64,394.67 | $ - | $ (64,394.67) | $ - | $ 2,264.92 |
| 2017 John Deere Tractor | 3.07% | July 31, 2019 | 127,500.00 | July 31, 2024 | 27,065.43 | - | (27,065.43) | - | 1,256.91 |
| Energy Saving Upgrades | 2.35% | December 11, 2019 | 551,466.00 | December 1, 2028 | 311,040.25 | - | (62,592.89) | 248,447.36 | 7,407.11 |
| Motor Grader and Two Kenworth Trucks | 1.42% | March 24, 2021 | 305,500.00 | February 1, 2026 | 185,512.65 | - | (60,969.33) | 124,543.32 | 2,634.28 |
| Two Caterpillar Motor Graders | 3.83% | March 15, 2023 | 290,000.00 | March 15, 2028 | 290,000.00 | - | (53,829.13) | 236,170.87 | 11,107.00 |
| Total Contractual Indebtedness | | | | | $ 878,013.00 | $ - | $ (268,851.45) | $ 609,161.55 | $ 24,670.22 |

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

| Issue | 2025 | 2026 | 2027 | 2028 | Total |
|---|---|---|---|---|---|
| Principal | | | | | |
| Finance Lease | | | | | |
| Energy Saving Upgrades | $ 64,084.06 | $ 65,590.04 | $ 67,131.40 | $ 51,641.86 | $ 248,447.36 |
| Motor Grader and Two Kenworth Trucks | 61,830.25 | 62,713.07 | - | - | 124,543.32 |
| Two Caterpillar Motor Graders | 55,890.79 | 58,031.40 | 60,254.01 | 61,994.67 | 236,170.87 |
| Total Principal Payments | 181,805.10 | 186,334.51 | 127,385.41 | 113,636.53 | 609,161.55 |
| Interest | | | | | |
| Finance Lease | | | | | |
| Energy Saving Upgrades | 5,915.94 | 4,409.96 | 2,868.60 | 4,589.23 | 17,783.73 |
| Motor Grader and Two Kenworth Trucks | 1,773.36 | 890.53 | - | - | 2,663.89 |
| Two Caterpillar Motor Graders | 9,045.34 | 6,904.73 | 4,682.12 | 2,374.40 | 23,006.59 |
| Total Interest Payments | 16,734.64 | 12,205.22 | 7,550.72 | 6,963.63 | 43,454.21 |
| Total Principal and Interest | $ 198,539.74 | $ 198,539.73 | $ 134,936.13 | $ 120,600.16 | $ 652,615.76 |

## 5. FINANCE LEASE OBLIGATIONS

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

| Year Ended December 31, | Totals |
|---|---|
| 2025 | $ 70,000.00 |
| 2026 | 70,000.00 |
| 2027 | 70,000.00 |
| 2028 | 56,231.09 |
| | 266,231.09 |
| Less: Imputed interest | (17,783.73) |
| Net Present Value of Minimum Lease Payments | 248,447.36 |
| Less: Current Maturities | (64,084.06) |
| Long-Term Finance Lease Obligations | $ 184,363.30 |

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 |
|---|---|
| 2025 | $ 63,603.61 |
| 2026 | 63,603.60 |
| | 127,207.21 |
| Less: Imputed interest | (2,663.89) |
| Net Present Value of Minimum Lease Payments | 124,543.32 |
| Less: Current Maturities | (61,830.25) |
| Long-Term Finance Lease Obligations | $ 62,713.07 |

The County has entered into a finance lease agreement in order to finance the acquisition of an 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 |
|---|---|
| 2025 | $ 64,936.13 |
| 2026 | 64,936.13 |
| 2027 | 64,936.13 |
| 2028 | 64,369.07 |
| | 259,177.46 |
| Less: Imputed interest | (23,006.59) |
| Net Present Value of Minimum Lease Payments | 236,170.87 |
| Less: Current Maturities | (55,890.79) |
| Long-Term Finance Lease Obligations | $ 180,280.08 |

## 6. RIGHT TO USE CONTRACTS

As of December 31, 2024, the County has entered a right to use contract with Quadient Leasing USA Inc. for a postage machine. The County has also entered into an operating agreement with Bill Graham for Solid Waste Operations. Rent and solid waste operations expenditures for the year ended December 31, 2024 were $168,350.70. Under the current agreements, the future minimum payments are as follows:

| | |
|---|---|
| 2025 | $ 348,680.56 |
| 2026 | 2,680.56 |
| 2027 | 2,680.56 |
| 2028 | 1,340.08 |

## 7. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate (for the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $292,722.85 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $2,533,101.00. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and 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.

**7. DEFINED BENEFIT PENSION PLAN** (Continued)

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

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

*Death and Disability Other Post-Employment Benefits*
As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

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

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

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

*Other Post Employment Benefits:*
As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in 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 resolutions 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. This bonds are to be serviced exclusively from hospital revenues.

The County Commission approved a resolutions 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. This 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 | $ 105,000.00 |
| Road and Bridge | Special Bridge | K.S.A. 19-119 | 8,000.00 |
| Road and Bridge | Special Highway | K.S.A. 68-590 | 250,000.00 |
| Road and Bridge | Special Machinery | K.S.A. 19-119 | 250,000.00 |
| Motor Vehicle Operating | General | K.S.A. 8-145 | 5,000.00 |

## 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, 2024

| Funds | Certified Budget | Adjustments for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Charged to Current Year Budget | Variance - Over (Under) |
|---|---|---|---|---|---|
| General | $ 5,033,100.00 | $ - | $ 5,033,100.00 | $ 4,911,124.85 | $ (121,975.15) |
| Special Purpose: | | | | | |
| Ambulance | 105,801.00 | - | 105,801.00 | 20,250.00 | (85,551.00) |
| Appraiser's Cost | 322,530.00 | - | 322,530.00 | 261,407.64 | (61,122.36) |
| Conservation District | 27,000.00 | - | 27,000.00 | 24,000.00 | (3,000.00) |
| Direct Election | 74,226.00 | 10,624.14 | 84,850.14 | 74,658.36 | (10,191.78) |
| Economic Development | 8,000.00 | - | 8,000.00 | - | (8,000.00) |
| Health | 288,882.00 | 355,218.78 | 644,100.78 | 675,999.26 | 31,898.48 |
| Historical Society | 5,500.00 | - | 5,500.00 | 5,000.00 | (500.00) |
| Hospital Maintenance | 111,000.00 | - | 111,000.00 | 106,000.00 | (5,000.00) |
| Mental Health | 62,000.00 | - | 62,000.00 | 27,000.00 | (35,000.00) |
| Intellectual Disability | 26,500.00 | - | 26,500.00 | 24,500.00 | (2,000.00) |
| Noxious Weed | 41,558.00 | - | 41,558.00 | 15,789.25 | (25,768.75) |
| Road and Bridge | 3,429,075.00 | - | 3,429,075.00 | 3,340,984.58 | (88,090.42) |
| Rural Fire District No. 1 | 98,500.00 | - | 98,500.00 | 95,500.00 | (3,000.00) |
| Service Program for the Elderly | 66,500.00 | - | 66,500.00 | 63,500.00 | (3,000.00) |
| Special Alcohol Program | 17,879.00 | - | 17,879.00 | - | (17,879.00) |
| Special Bridge | 200,000.00 | - | 200,000.00 | 192,595.59 | (7,404.41) |
| Special Liability | 9,769.00 | - | 9,769.00 | - | (9,769.00) |
| Special Park and Recreation | 14,894.00 | - | 14,894.00 | - | (14,894.00) |
| Tourism and Convention Promotion | 7,750.00 | - | 7,750.00 | - | (7,750.00) |
| Special Noxious Weed | 50,610.00 | - | 50,610.00 | - | (50,610.00) |

**WILSON COUNTY, KANSAS**
**GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 3,601,455.98 | $ 3,874,172.77 | $ 4,037,127.00 | $ (162,954.23) |
| Delinquent Tax | 90,334.19 | 99,248.68 | 71,383.00 | 27,865.68 |
| Motor Vehicle Tax | 341,585.65 | 346,107.88 | 382,285.00 | (36,177.12) |
| Recreational Vehicle Tax | 7,648.19 | 7,810.44 | 10,052.00 | (2,241.56) |
| 16/20 M Truck Tax | 22,146.67 | 22,682.96 | 19,788.00 | 2,894.96 |
| Commercial Vehicle Tax | 18,271.25 | 19,304.11 | 27,548.00 | (8,243.89) |
| Mineral Production Tax | 17,879.85 | 8,894.96 | 13,000.00 | (4,105.04) |
| Neighborhood Revitalization Rebates | (41,951.99) | (45,506.26) | (39,904.00) | (5,602.26) |
| Interest on Tax | 99,990.32 | 98,444.20 | 75,000.00 | 23,444.20 |
| Intergovernmental | | | | |
| Federal Grants | 24,360.40 | - | - | - |
| State Grants | 11,384.00 | 12,709.94 | - | 12,709.94 |
| Local Alcoholic Liquor Tax | 2,233.04 | 3,296.03 | 5,166.00 | (1,869.97) |
| Licenses, Fees, and Permits | | | | |
| Officer Fees | 104,831.15 | 108,549.58 | 100,000.00 | 8,549.58 |
| Landfill Fees | 49,512.75 | 81,799.70 | 95,000.00 | (13,200.30) |
| Use of Money and Property | | | | |
| Sale of Assets | 16,500.00 | - | - | - |
| Interest on Investments | 68,791.78 | 131,542.89 | 20,000.00 | 111,542.89 |
| Other Receipts | | | | |
| Miscellaneous | 14,661.51 | 78,184.19 | - | 78,184.19 |
| Insurance Proceeds | 30,301.81 | 30,880.00 | - | 30,880.00 |
| Operating Transfers from | | | | |
| Motor Vehicle Operating Fund | 5,000.00 | 5,000.00 | 12,000.00 | (7,000.00) |
| Total Receipts | 4,484,936.55 | 4,883,122.07 | $ 4,828,445.00 | $ 54,677.07 |
| Expenditures | | | | |
| General Government | | | | |
| County Commission | | | | |
| Personal Services | 65,790.30 | 80,503.49 | $ 68,500.00 | $ 12,003.49 |
| Contractual Services | 1,118.11 | 3,428.28 | 2,400.00 | 1,028.28 |
| Employee Benefits | 37,387.53 | 40,431.14 | 42,240.00 | (1,808.86) |
| Health Savings | - | - | 2,400.00 | (2,400.00) |
| Total County Commission | 104,295.94 | 124,362.91 | 115,540.00 | 8,822.91 |

**WILSON COUNTY, KANSAS**
**GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Expenditures (Continued) | | | | |
| County Clerk | | | | |
| Personal Services | $ 77,008.48 | $ 80,127.74 | $ 115,000.00 | $ (34,872.26) |
| Contractual Services | 3,711.06 | 3,376.44 | 4,650.00 | (1,273.56) |
| Commodities | 1,058.45 | 1,517.92 | 1,500.00 | 17.92 |
| Capital Outlay | - | - | 1,000.00 | (1,000.00) |
| Employee Benefits | 31,965.93 | 35,720.71 | 40,350.00 | (4,629.29) |
| Health Savings | - | - | 1,600.00 | (1,600.00) |
| Reimbursed Expense | - | 143.70 | - | 143.70 |
| Total County Clerk | 113,743.92 | 120,886.51 | 164,100.00 | (43,213.49) |
| County Treasurer | | | | |
| Personal Services | 113,804.26 | 132,120.93 | 126,000.00 | 6,120.93 |
| Contractual Services | 42,557.54 | 41,850.86 | 17,700.00 | 24,150.86 |
| Commodities | 1,978.65 | 697.75 | 2,500.00 | (1,802.25) |
| Employee Benefits | 64,541.87 | 65,731.02 | 77,465.00 | (11,733.98) |
| Health Savings | - | - | 4,000.00 | (4,000.00) |
| Total County Treasurer | 222,882.32 | 240,400.56 | 227,665.00 | 12,735.56 |
| County Attorney | | | | |
| Personal Services | 149,972.91 | 166,648.96 | 175,500.00 | (8,851.04) |
| Contractual Services | 17,538.80 | 13,437.50 | 22,050.00 | (8,612.50) |
| Commodities | 3,579.12 | 3,549.31 | 3,000.00 | 549.31 |
| Capital Outlay | - | - | 1,000.00 | (1,000.00) |
| Employee Benefits | 26,470.64 | 30,112.60 | 55,750.00 | (25,637.40) |
| Health Savings | - | - | 1,600.00 | (1,600.00) |
| Reimbursed Expense | - | (140.00) | - | (140.00) |
| Total County Attorney | 197,561.47 | 213,608.37 | 258,900.00 | (45,291.63) |
| Register of Deeds | | | | |
| Personal Services | 89,530.38 | 79,101.81 | 93,500.00 | (14,398.19) |
| Contractual Services | 3,696.13 | 2,449.78 | 5,340.00 | (2,890.22) |
| Commodities | 4,562.57 | 4,291.47 | 3,300.00 | 991.47 |
| Capital Outlay | - | - | 4,665.00 | (4,665.00) |
| Employee Benefits | 36,283.11 | 33,184.68 | 38,225.00 | (5,040.32) |
| Health Savings | - | - | 1,600.00 | (1,600.00) |
| Total Register of Deeds | 134,072.19 | 119,027.74 | 146,630.00 | (27,602.26) |
| Indigent Defense | | | | |
| Contractual Services | 173,587.64 | 189,001.40 | 150,000.00 | 39,001.40 |
| Reimbursed Expense | (44,332.37) | (33,872.66) | - | (33,872.66) |
| Total Indigent Defense | 129,255.27 | 155,128.74 | 150,000.00 | 5,128.74 |

**WILSON COUNTY, KANSAS**
**GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Expenditures (Continued) | | | | |
| Unified Court | | | | |
| Contractual Services | $ 47,375.69 | $ 48,339.34 | $ 65,000.00 | $ (16,660.66) |
| Commodities | 5,712.73 | 3,712.41 | 11,500.00 | (7,787.59) |
| Capital Outlay | - | 18,888.16 | 4,000.00 | 14,888.16 |
| Reimbursed Expense | (562.11) | (598.20) | - | (598.20) |
| Total Unified Court | 52,526.31 | 70,341.71 | 80,500.00 | (10,158.29) |
| Courthouse General | | | | |
| Contractual Services | 244,715.98 | 374,745.50 | 360,000.00 | 14,745.50 |
| Commodities | 43,481.25 | 57,600.07 | 90,000.00 | (32,399.93) |
| Capital Outlay | 11,732.43 | 8,013.94 | 150,000.00 | (141,986.06) |
| Employee Benefits | 2,288.72 | 1,766.13 | - | 1,766.13 |
| Health Savings | 9,300.00 | - | - | - |
| Reimbursed Expense | (104,803.68) | (1,721.18) | - | (1,721.18) |
| Debt Service | | | | |
| Finance Leases | 70,000.00 | 70,000.00 | - | 70,000.00 |
| Total Courthouse General | 276,714.70 | 510,404.46 | 600,000.00 | (89,595.54) |
| GIS | | | | |
| Personal Services | 42,219.21 | 46,182.75 | 44,200.00 | 1,982.75 |
| Contractual Services | 9,715.92 | 11,393.95 | 16,600.00 | (5,206.05) |
| Commodities | 631.94 | 1,069.89 | 1,500.00 | (430.11) |
| Capital Outlay | - | 188.00 | 2,000.00 | (1,812.00) |
| Employee Benefits | 16,393.79 | 17,726.13 | 17,870.00 | (143.87) |
| Health Savings | - | - | 800.00 | (800.00) |
| Total GIS | 68,960.86 | 76,560.72 | 82,970.00 | (6,409.28) |
| County Coordinator | | | | |
| Personal Services | 52,415.04 | 56,927.07 | 54,700.00 | 2,227.07 |
| Contractual Services | 1,519.17 | 2,432.28 | 2,700.00 | (267.72) |
| Commodities | 46.37 | 77.66 | 500.00 | (422.34) |
| Capital Outlay | - | - | 500.00 | (500.00) |
| Employee Benefits | 18,082.42 | 19,580.07 | 19,670.00 | (89.93) |
| Health Savings | - | - | 800.00 | (800.00) |
| Total County Coordinator | 72,063.00 | 79,017.08 | 78,870.00 | 147.08 |
| Zoning | | | | |
| Contractual Services | 229.70 | 544.95 | 1,000.00 | (455.05) |
| Commodities | - | - | 500.00 | (500.00) |
| Reimbursed Expense | (300.00) | (200.00) | - | (200.00) |
| Total Zoning | (70.30) | 344.95 | 1,500.00 | (1,155.05) |

**WILSON COUNTY, KANSAS**
**GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Expenditures (Continued) | | | | |
| Maintenance | | | | |
| Personal Services | $ 77,273.13 | $ 87,069.11 | $ 80,000.00 | $ 7,069.11 |
| Contractual Services | 1,491.10 | 916.90 | 700.00 | 216.90 |
| Commodities | 6,206.52 | 5,615.03 | 7,000.00 | (1,384.97) |
| Capital Outlay | 385.89 | 743.39 | 1,000.00 | (256.61) |
| Employee Benefits | 51,518.94 | 51,070.39 | 53,250.00 | (2,179.61) |
| Health Savings | - | - | 1,600.00 | (1,600.00) |
| Total Maintenance | 136,875.58 | 145,414.82 | 143,550.00 | 1,864.82 |
| Total General Government | 1,508,881.26 | 1,855,498.57 | 2,050,225.00 | (194,726.43) |
| Public Safety | | | | |
| Sheriff | | | | |
| Personal Services | 936,366.58 | 1,062,406.90 | 1,144,000.00 | (81,593.10) |
| Contractual Services | 241,566.99 | 269,158.50 | 268,550.00 | 608.50 |
| Commodities | 376,179.98 | 326,594.81 | 348,500.00 | (21,905.19) |
| Capital Outlay | 46,478.00 | 25,722.00 | 5,500.00 | 20,222.00 |
| Employee Benefits | 431,395.06 | 411,255.53 | 469,615.00 | (58,359.47) |
| Health Savings | - | - | 22,400.00 | (22,400.00) |
| Reimbursed Expense | (164,366.65) | (67,056.33) | (150,000.00) | 82,943.67 |
| Total Sheriff | 1,867,619.96 | 2,028,081.41 | 2,108,565.00 | (80,483.59) |
| E911 - Dispatch | | | | |
| Personal Services | 211,460.41 | 205,498.98 | 226,000.00 | (20,501.02) |
| Contractual Services | - | - | 1,000.00 | (1,000.00) |
| Commodities | 1,039.73 | 1,457.34 | 1,000.00 | 457.34 |
| Capital Outlay | 19,569.61 | 19,019.10 | 1,200.00 | 17,819.10 |
| Employee Benefits | 72,340.01 | 72,406.10 | 94,400.00 | (21,993.90) |
| Health Savings | - | - | 4,800.00 | (4,800.00) |
| Total E911 - Dispatch | 304,409.76 | 298,381.52 | 328,400.00 | (30,018.48) |
| Juvenile Detention | | | | |
| Contractual Services | 28,416.00 | 28,422.38 | 28,500.00 | (77.62) |
| Reimbursed Expense | (197.75) | (242.20) | - | (242.20) |
| Total Juvenile Detention | 28,218.25 | 28,180.18 | 28,500.00 | (319.82) |
| Emergency Preparedness | | | | |
| Personal Services | 25,039.08 | 27,179.29 | 26,150.00 | 1,029.29 |
| Contractual Services | 1,510.53 | 144.53 | 3,150.00 | (3,005.47) |
| Commodities | - | - | 4,075.00 | (4,075.00) |
| Capital Outlay | - | 14,569.00 | - | 14,569.00 |
| Employee Benefits | 4,310.82 | 4,868.41 | 5,535.00 | (666.59) |
| Reimbursed Expense | - | (14,569.00) | - | (14,569.00) |
| Total Emergency Preparedness | 30,860.43 | 32,192.23 | 38,910.00 | (6,717.77) |

**WILSON COUNTY, KANSAS**
**GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Expenditures (Continued) | | | | |
| Capital Outlay Projects | | | | |
| Capital Outlay | $ 35,000.00 | $ 45,768.00 | $ 50,000.00 | $ (4,232.00) |
| Total Capital Outlay Projects | 35,000.00 | 45,768.00 | 50,000.00 | (4,232.00) |
| Total Public Safety | 2,266,108.40 | 2,432,603.34 | 2,554,375.00 | (121,771.66) |
| Coroner | | | | |
| Contractual Services | 36,005.57 | 19,655.17 | 25,000.00 | (5,344.83) |
| Total Coroner | 36,005.57 | 19,655.17 | 25,000.00 | (5,344.83) |
| Agriculture | | | | |
| Contractual Services - Fair | 17,500.00 | 20,000.00 | 20,000.00 | - |
| Total Agricultural | 17,500.00 | 20,000.00 | 20,000.00 | - |
| Economic Development | | | | |
| Contractual Services | - | 3,693.60 | 8,000.00 | (4,306.40) |
| Total Economic Development | - | 3,693.60 | 8,000.00 | (4,306.40) |
| Social Services for Aged and Poor | | | | |
| Appropriation | 3,457.50 | - | 10,000.00 | (10,000.00) |
| Total Social Services for Aged and Poor | 3,457.50 | - | 10,000.00 | (10,000.00) |
| Sanitation | | | | |
| Landfill | | | | |
| Contractual Services | 195,223.04 | 278,103.84 | 171,500.00 | 106,603.84 |
| Commodities | 162,297.95 | 163,475.70 | 191,000.00 | (27,524.30) |
| Capital Outlay | - | 33,094.63 | 3,000.00 | 30,094.63 |
| Reimbursed Expense | (66.03) | - | - | - |
| Total Landfill | 357,454.96 | 474,674.17 | 365,500.00 | 109,174.17 |
| Total Sanitation | 357,454.96 | 474,674.17 | 365,500.00 | 109,174.17 |
| Operating Transfers to: | | | | |
| Special Equipment Reserve Fund | 105,000.00 | 105,000.00 | - | 105,000.00 |
| Health Fund | 33,000.00 | - | - | - |
| Total Operating Transfers | 138,000.00 | 105,000.00 | - | 105,000.00 |
| Total Expenditures | 4,327,407.69 | 4,911,124.85 | $ 5,033,100.00 | $ (121,975.15) |
| Receipts Over(Under) Expenditures | 157,528.86 | (28,002.78) | | |
| Unencumbered Cash, Beginning | 575,005.01 | 732,533.87 | | |
| Unencumbered Cash, Ending | $ 732,533.87 | $ 704,531.09 | | |

**WILSON COUNTY, KANSAS**
**AMBULANCE FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 483,276.00 | $ 55.95 | $ - | $ 55.95 |
| Delinquent Tax | 9,731.16 | 10,139.88 | - | 10,139.88 |
| Motor Vehicle Tax | 31,313.86 | 43,863.93 | 51,294.00 | (7,430.07) |
| Recreational Vehicle Tax | 701.10 | 979.13 | 1,349.00 | (369.87) |
| 16/20 M Truck Tax | 2,361.91 | 2,453.97 | 2,655.00 | (201.03) |
| Commercial Vehicle Tax | 1,674.91 | 2,564.44 | 3,696.00 | (1,131.56) |
| Mineral Production Tax | 2,394.43 | 121.01 | 700.00 | (578.99) |
| Neighborhood Revitalization Rebates | (5,629.64) | - | (4,410.00) | 4,410.00 |
| Total Receipts | 525,823.73 | 60,178.31 | $ 55,284.00 | $ 4,894.31 |
| Expenditures | | | | |
| Public Safety | | | | |
| Contractual Services | 493,758.00 | 20,250.00 | $ 105,801.00 | $ (85,551.00) |
| Total Expenditures | 493,758.00 | 20,250.00 | $ 105,801.00 | $ (85,551.00) |
| Receipts Over(Under) Expenditures | 32,065.73 | 39,928.31 | | |
| Unencumbered Cash, Beginning | 17,936.88 | 50,002.61 | | |
| Unencumbered Cash, Ending | $ 50,002.61 | $ 89,930.92 | | |

**WILSON COUNTY, KANSAS**
**APPRAISER'S COST FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 258,191.85 | $ 235,960.42 | $ 245,807.00 | $ (9,846.58) |
| Delinquent Tax | 6,338.35 | 6,943.12 | 4,346.00 | 2,597.12 |
| Motor Vehicle Tax | 24,073.72 | 24,739.58 | 27,403.00 | (2,663.42) |
| Recreational Vehicle Tax | 539.02 | 558.07 | 721.00 | (162.93) |
| 16/20 M Truck Tax | 1,626.85 | 1,514.61 | 1,419.00 | 95.61 |
| Commercial Vehicle Tax | 1,287.68 | 1,383.26 | 1,975.00 | (591.74) |
| Mineral Production Tax | 1,280.02 | 551.61 | 500.00 | 51.61 |
| Neighborhood Revitalization Rebates | (3,007.71) | (2,771.55) | (2,438.00) | (333.55) |
| Licenses, Fees, and Permits | | | | |
| Officer Fees | 948.80 | 1,344.58 | 1,000.00 | 344.58 |
| Other Receipts | | | | |
| Miscellaneous | 1,310.55 | - | - | - |
| Total Receipts | 292,589.13 | 270,223.70 | $ 280,733.00 | $ (10,509.30) |
| Expenditures | | | | |
| General Government | | | | |
| Personal Services | 147,880.55 | 154,922.86 | $ 170,000.00 | $ (15,077.14) |
| Contractual Services | 31,374.28 | 26,828.98 | 43,200.00 | (16,371.02) |
| Commodities | 9,256.65 | 6,226.21 | 8,100.00 | (1,873.79) |
| Employee Benefits | 93,829.77 | 73,460.66 | 98,030.00 | (24,569.34) |
| Health Savings | - | - | 3,200.00 | (3,200.00) |
| Reimbursed Expense | (25.97) | (31.07) | - | (31.07) |
| Total Expenditures | 282,315.28 | 261,407.64 | $ 322,530.00 | $ (61,122.36) |
| Receipts Over(Under) Expenditures | 10,273.85 | 8,816.06 | | |
| Unencumbered Cash, Beginning | 62,370.63 | 72,644.48 | | |
| Unencumbered Cash, Ending | $ 72,644.48 | $ 81,460.54 | | |

**WILSON COUNTY, KANSAS**
**CONSERVATION DISTRICT FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 21,675.13 | $ 21,545.43 | $ 22,421.00 | $ (875.57) |
| Delinquent Tax | 562.80 | 609.66 | 396.00 | 213.66 |
| Motor Vehicle Tax | 2,373.07 | 2,139.50 | 2,295.00 | (155.50) |
| Recreational Vehicle Tax | 53.14 | 48.47 | 60.00 | (11.53) |
| 16/20 M Truck Tax | 142.39 | 136.27 | 119.00 | 17.27 |
| Commercial Vehicle Tax | 126.95 | 116.71 | 165.00 | (48.29) |
| Mineral Production Tax | 107.48 | 50.01 | 25.00 | 25.01 |
| Neighborhood Revitalization Rebates | (252.50) | (253.03) | (223.00) | (30.03) |
| Total Receipts | 24,788.46 | 24,393.02 | $ 25,258.00 | $ (864.98) |
| Expenditures | | | | |
| Agriculture | | | | |
| Contractual Services | 25,000.00 | 24,000.00 | $ 25,000.00 | $ (1,000.00) |
| Cash Forward | - | - | 2,000.00 | (2,000.00) |
| Total Expenditures | 25,000.00 | 24,000.00 | $ 27,000.00 | $ (3,000.00) |
| Receipts Over(Under) Expenditures | (211.54) | 393.02 | | |
| Unencumbered Cash, Beginning | 2,138.38 | 1,926.84 | | |
| Unencumbered Cash, Ending | $ 1,926.84 | $ 2,319.86 | | |

**WILSON COUNTY, KANSAS**
**DIRECT ELECTION FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 55,697.57 | $ 51,417.68 | $ 53,526.00 | $ (2,108.32) |
| Delinquent Tax | 1,466.39 | 1,554.19 | 946.00 | 608.19 |
| Motor Vehicle Tax | 6,149.84 | 5,506.71 | 5,903.00 | (396.29) |
| Recreational Vehicle Tax | 137.69 | 124.87 | 155.00 | (30.13) |
| 16/20 M Truck Tax | 335.87 | 401.86 | 306.00 | 95.86 |
| Commercial Vehicle Tax | 328.99 | 300.06 | 425.00 | (124.94) |
| Mineral Production Tax | 276.16 | 120.36 | 100.00 | 20.36 |
| Neighborhood Revitalization Rebates | (648.79) | (603.90) | (531.00) | (72.90) |
| Intergovernmental | | | | |
| Federal Grants | - | 10,624.14 | - | 10,624.14 |
| Other Receipts | | | | |
| Miscellaneous | 380.00 | 785.07 | - | 785.07 |
| Total Receipts | 64,123.72 | 70,231.04 | $ 60,830.00 | $ 9,401.04 |
| Expenditures | | | | |
| General Government | | | | |
| Personal Services | 10,000.00 | 22,797.05 | $ 15,500.00 | $ 7,297.05 |
| Contractual Services | 14,782.74 | 24,526.81 | 33,600.00 | (9,073.19) |
| Commodities | 12,159.55 | 14,735.81 | 15,500.00 | (764.19) |
| Capital Outlay | 7,660.99 | 10,792.67 | 15,000.00 | (4,207.33) |
| Employee Benefits | 1,568.73 | 1,806.02 | 2,626.00 | (819.98) |
| Reimbursed Expense | - | - | (8,000.00) | 8,000.00 |
| Operating Transfers to | | | | |
| Special Equipment Reserve Fund | 10,000.00 | - | - | - |
| Total Certified Budget | | | 74,226.00 | 432.36 |
| Adjustments for Qualifying | | | | |
| Budget Credits | | | 10,624.14 | (10,624.14) |
| Total Expenditures | 56,172.01 | 74,658.36 | $ 84,850.14 | $ (10,191.78) |
| Receipts Over(Under) Expenditures | 7,951.71 | (4,427.32) | | |
| Unencumbered Cash, Beginning | 23,983.24 | 31,934.95 | | |
| Unencumbered Cash, Ending | $ 31,934.95 | $ 27,507.63 | | |

**WILSON COUNTY, KANSAS**
**ECONOMIC DEVELOPMENT FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ - | $ - | $ 8,227.00 | $ (8,227.00) |
| Neighborhood Revitalization Rebate | - | - | (82.00) | 82.00 |
| Total Receipts | - | - | $ 8,145.00 | $ (8,145.00) |
| Expenditures | | | | |
| Economic Development | | | | |
| Contractual Services | - | - | $ 8,000.00 | $ (8,000.00) |
| Total Expenditures | - | - | $ 8,000.00 | $ (8,000.00) |
| Receipts Over(Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

**WILSON COUNTY, KANSAS**
**HEALTH FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 207,826.85 | $ 190,892.81 | $ 198,890.00 | $ (7,997.19) |
| Delinquent Tax | 2,494.01 | 3,804.04 | 3,517.00 | 287.04 |
| Motor Vehicle Tax | - | 16,470.12 | 22,050.00 | (5,579.88) |
| Recreational Vehicle Tax | - | 357.36 | 580.00 | (222.64) |
| 16/20 M Truck Tax | 115.40 | 500.48 | 1,141.00 | (640.52) |
| Commercial Vehicle Tax | - | 1,078.65 | 1,589.00 | (510.35) |
| Mineral Production Tax | 1,029.05 | 438.20 | 200.00 | 238.20 |
| Neighborhood Revitalization Rebates | (2,420.88) | (2,242.15) | (1,971.00) | (271.15) |
| Intergovernmental | | | | |
| Federal Grants | 322,185.43 | 332,456.78 | - | 332,456.78 |
| State Grants | 22,731.00 | 22,762.00 | - | 22,762.00 |
| Licenses, Fees, and Permits | | | | |
| Service Fees | 151,840.94 | 129,941.74 | 50,000.00 | 79,941.74 |
| Other Receipts | | | | |
| Miscellaneous | 2,064.53 | 3,180.00 | - | 3,180.00 |
| Operating Transfers from | | | | |
| General Fund | 33,000.00 | - | - | - |
| Total Receipts | 740,866.33 | 699,640.03 | $ 275,996.00 | $ 423,644.03 |
| Expenditures | | | | |
| Health | | | | |
| Personal Services | 280,167.19 | 305,274.43 | $ 290,000.00 | $ 15,274.43 |
| Contractual Services | 215,612.07 | 154,336.71 | 48,500.00 | 105,836.71 |
| Commodities | 103,634.75 | 106,121.56 | 63,300.00 | 42,821.56 |
| Capital Outlay | 4,284.34 | - | 7,000.00 | (7,000.00) |
| Employee Benefits | 99,443.54 | 110,266.56 | 114,667.00 | (4,400.44) |
| Health Savings | - | - | 4,000.00 | (4,000.00) |
| Reimbursed Expense | - | - | (238,585.00) | 238,585.00 |
| Total Certified Budget | | | 288,882.00 | 387,117.26 |
| Adjustments for Qualifying Budget Credits | | | 355,218.78 | (355,218.78) |
| Total Expenditures | 703,141.89 | 675,999.26 | $ 644,100.78 | $ 31,898.48 |
| Receipts Over(Under) Expenditures | 37,724.44 | 23,640.77 | | |
| Unencumbered Cash, Beginning | 30,301.71 | 68,026.15 | | |
| Unencumbered Cash, Ending | $ 68,026.15 | $ 91,666.92 | | |

**WILSON COUNTY, KANSAS**
**HISTORICAL SOCIETY FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 4,314.92 | $ 4,371.50 | $ 4,457.00 | $ (85.50) |
| Delinquent Tax | 111.46 | 121.99 | 79.00 | 42.99 |
| Motor Vehicle Tax | 434.48 | 418.82 | 456.00 | (37.18) |
| Recreational Vehicle Tax | 9.76 | 9.47 | 12.00 | (2.53) |
| 16/20 M Truck Tax | 28.84 | 26.95 | 24.00 | 2.95 |
| Commercial Vehicle Tax | 23.22 | 23.20 | 33.00 | (9.80) |
| Mineral Production Tax | 21.40 | 10.13 | 10.00 | 0.13 |
| Neighborhood Revitalization Rebates | (50.28) | (51.36) | (44.00) | (7.36) |
| Total Receipts | 4,893.80 | 4,930.70 | $ 5,027.00 | $ (96.30) |
| Expenditures | | | | |
| Culture and Recreation | | | | |
| Contractual Services | 5,000.00 | 5,000.00 | $ 5,000.00 | $ - |
| Cash Forward | - | - | 500.00 | (500.00) |
| Total Expenditures | 5,000.00 | 5,000.00 | $ 5,500.00 | $ (500.00) |
| Receipts Over(Under) Expenditures | (106.20) | (69.30) | | |
| Unencumbered Cash, Beginning | 582.17 | 475.97 | | |
| Unencumbered Cash, Ending | $ 475.97 | $ 406.67 | | |

**WILSON COUNTY, KANSAS**
**HOSPITAL MAINTENANCE FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 93,523.92 | $ 93,050.84 | $ 97,046.00 | $ (3,995.16) |
| Delinquent Tax | 2,415.48 | 2,622.19 | 1,716.00 | 906.19 |
| Motor Vehicle Tax | 9,409.63 | 9,084.13 | 9,918.00 | (833.87) |
| Recreational Vehicle Tax | 210.63 | 205.47 | 261.00 | (55.53) |
| 16/20 M Truck Tax | 623.53 | 588.38 | 513.00 | 75.38 |
| Commercial Vehicle Tax | 503.31 | 502.26 | 715.00 | (212.74) |
| Mineral Production Tax | 463.70 | 215.66 | 200.00 | 15.66 |
| Neighborhood Revitalization Rebates | (1,089.44) | (1,092.95) | (963.00) | (129.95) |
| Total Receipts | 106,060.76 | 105,175.98 | $ 109,406.00 | $ (4,230.02) |
| Expenditures | | | | |
| Health | | | | |
| Contractual Services | 108,000.00 | 106,000.00 | $ 108,000.00 | $ (2,000.00) |
| Cash Forward | - | - | 3,000.00 | (3,000.00) |
| Total Expenditures | 108,000.00 | 106,000.00 | $ 111,000.00 | $ (5,000.00) |
| Receipts Over(Under) Expenditures | (1,939.24) | (824.02) | | |
| Unencumbered Cash, Beginning | 3,194.49 | 1,255.25 | | |
| Unencumbered Cash, Ending | $ 1,255.25 | $ 431.23 | | |

**WILSON COUNTY, KANSAS**
**MENTAL HEALTH FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 52,595.71 | $ 52,041.87 | $ 54,130.00 | $ (2,088.13) |
| Delinquent Tax | 1,209.14 | 1,356.53 | 957.00 | 399.53 |
| Motor Vehicle Tax | 4,312.02 | 4,917.11 | 5,556.00 | (638.89) |
| Recreational Vehicle Tax | 96.56 | 110.41 | 146.00 | (35.59) |
| 16/20 M Truck Tax | 77.54 | 304.41 | 288.00 | 16.41 |
| Commercial Vehicle Tax | 230.67 | 279.61 | 400.00 | (120.39) |
| Mineral Production Tax | 259.67 | 120.32 | 50.00 | 70.32 |
| Neighborhood Revitalization Rebates | (610.19) | (611.29) | (537.00) | (74.29) |
| Total Receipts | 58,171.12 | 58,518.97 | $ 60,990.00 | $ (2,471.03) |
| Expenditures | | | | |
| Health | | | | |
| Contractual Services | 60,000.00 | 27,000.00 | $ 60,000.00 | $ (33,000.00) |
| Cash Forward | - | - | 2,000.00 | (2,000.00) |
| Total Expenditures | 60,000.00 | 27,000.00 | $ 62,000.00 | $ (35,000.00) |
| Receipts Over(Under) Expenditures | (1,828.88) | 31,518.97 | | |
| Unencumbered Cash, Beginning | 1,983.22 | 154.34 | | |
| Unencumbered Cash, Ending | $ 154.34 | $ 31,673.31 | | |

**WILSON COUNTY, KANSAS**
**INTELLECTUAL DISABILITY FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 21,973.88 | $ 20,920.93 | $ 21,696.00 | $ (775.07) |
| Delinquent Tax | 503.59 | 574.17 | 384.00 | 190.17 |
| Motor Vehicle Tax | 2,142.72 | 2,122.51 | 2,328.00 | (205.49) |
| Recreational Vehicle Tax | 48.02 | 47.99 | 61.00 | (13.01) |
| 16/20 M Truck Tax | 141.76 | 97.49 | 121.00 | (23.51) |
| Commercial Vehicle Tax | 114.56 | 117.89 | 168.00 | (50.11) |
| Mineral Production Tax | 108.95 | 48.65 | 30.00 | 18.65 |
| Neighborhood Revitalization Rebates | (255.95) | (245.76) | (215.00) | (30.76) |
| Total Receipts | 24,777.53 | 23,683.87 | $ 24,573.00 | $ (889.13) |
| Expenditures | | | | |
| Health | | | | |
| Contractual Services | 25,000.00 | 24,500.00 | $ 24,500.00 | $ - |
| Cash Forward | - | - | 2,000.00 | (2,000.00) |
| Total Expenditures | 25,000.00 | 24,500.00 | $ 26,500.00 | $ (2,000.00) |
| Receipts Over(Under) Expenditures | (222.47) | (816.13) | | |
| Unencumbered Cash, Beginning | 2,297.80 | 2,075.33 | | |
| Unencumbered Cash, Ending | $ 2,075.33 | $ 1,259.20 | | |

**WILSON COUNTY, KANSAS**
**NOXIOUS WEED FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 4,717.38 | $ 0.16 | $ - | $ 0.16 |
| Delinquent Tax | 816.16 | 609.86 | - | 609.86 |
| Motor Vehicle Tax | 4,173.85 | 1,115.38 | 498.00 | 617.38 |
| Recreational Vehicle Tax | 93.36 | 27.81 | 13.00 | 14.81 |
| 16/20 M Truck Tax | 307.87 | 248.13 | 26.00 | 222.13 |
| Commercial Vehicle Tax | 223.28 | 31.95 | 36.00 | (4.05) |
| Mineral Production Tax | 23.87 | 2.99 | 50.00 | (47.01) |
| Neighborhood Revitalization Rebates | (54.93) | - | - | - |
| Total Receipts | 10,300.84 | 2,036.28 | $ 623.00 | $ 1,413.28 |
| Expenditures | | | | |
| Agriculture | | | | |
| Contractual Services | 3,578.22 | 894.31 | $ 4,300.00 | $ (3,405.69) |
| Commodities | 23,323.82 | 14,894.94 | 24,000.00 | (9,105.06) |
| Capital Outlay | - | - | 13,258.00 | (13,258.00) |
| Employee Benefits | 2,769.00 | - | - | - |
| Total Expenditures | 29,671.04 | 15,789.25 | $ 41,558.00 | $ (25,768.75) |
| Receipts Over(Under) Expenditures | (19,370.20) | (13,752.97) | | |
| Unencumbered Cash, Beginning | 71,926.03 | 52,555.83 | | |
| Unencumbered Cash, Ending | $ 52,555.83 | $ 38,802.86 | | |

**WILSON COUNTY, KANSAS**
**ROAD AND BRIDGE FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 2,206,629.83 | $ 2,576,970.27 | $ 2,685,450.00 | $ (108,479.73) |
| Delinquent Tax | 48,649.03 | 56,909.85 | 47,483.00 | 9,426.85 |
| Motor Vehicle Tax | 192,433.81 | 209,071.90 | 234,230.00 | (25,158.10) |
| Recreational Vehicle Tax | 4,308.73 | 4,705.74 | 6,159.00 | (1,453.26) |
| 16/20 M Truck Tax | 11,499.65 | 11,329.87 | 12,126.00 | (796.13) |
| Commercial Vehicle Tax | 10,293.11 | 11,797.85 | 16,879.00 | (5,081.15) |
| Mineral Production Tax | 10,935.38 | 5,854.06 | 4,500.00 | 1,354.06 |
| Neighborhood Revitalization Rebates | (25,704.97) | (30,269.56) | (28,334.00) | (1,935.56) |
| Intergovernmental | | | | |
| Special City & County Highway | 455,366.85 | 462,521.67 | 443,986.00 | 18,535.67 |
| Use of Money and Property | | | | |
| Sale of Assets | 4,034.32 | 10,761.91 | - | 10,761.91 |
| Other Receipts | | | | |
| Miscellaneous | 16,509.47 | 2,150.00 | - | 2,150.00 |
| Total Receipts | 2,934,955.21 | 3,321,803.56 | $ 3,422,479.00 | $ (100,675.44) |
| Expenditures | | | | |
| Maintenance | | | | |
| Personal Services | 671,313.01 | 700,220.65 | $ 751,275.00 | $ (51,054.35) |
| Contractual Services | 69,302.79 | 120,991.28 | 83,800.00 | 37,191.28 |
| Commodities | 1,098,728.40 | 1,583,753.19 | 1,556,800.00 | 26,953.19 |
| Capital Outlay | 102,134.31 | 111,496.70 | 630,300.00 | (518,803.30) |
| Employee Benefits | 380,910.25 | 334,745.19 | 408,500.00 | (73,754.81) |
| Health Savings | - | - | 18,400.00 | (18,400.00) |
| Reimbursed Expense | (28,122.65) | (18,222.43) | (20,000.00) | 1,777.57 |
| Debt Service | | | | |
| Finance Leases | 102,134.31 | - | - | - |
| Operating Transfers to: | | | | |
| Special Bridge Fund | - | 8,000.00 | - | 8,000.00 |
| Special Highway Fund | 250,000.00 | 250,000.00 | - | 250,000.00 |
| Special Machinery Fund | 400,000.00 | 250,000.00 | - | 250,000.00 |
| Total Expenditures | 3,046,400.42 | 3,340,984.58 | $ 3,429,075.00 | $ (88,090.42) |
| Receipts Over(Under) Expenditures | (111,445.21) | (19,181.02) | | |
| Unencumbered Cash, Beginning | 233,349.75 | 121,904.54 | | |
| Unencumbered Cash, Ending | $ 121,904.54 | $ 102,723.52 | | |

**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, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 70,428.47 | $ 84,842.72 | $ 87,080.00 | $ (2,237.28) |
| Delinquent Tax | 974.30 | 1,234.52 | 1,033.00 | 201.52 |
| Motor Vehicle Tax | 5,226.65 | 5,467.14 | 5,766.00 | (298.86) |
| Recreational Vehicle Tax | 143.76 | 134.05 | 175.00 | (40.95) |
| 16/20 M Truck Tax | 552.91 | 523.74 | 505.00 | 18.74 |
| Commercial Vehicle Tax | 229.72 | 243.84 | 328.00 | (84.16) |
| Mineral Production Tax | 433.34 | 236.53 | 100.00 | 136.53 |
| Total Receipts | 77,989.15 | 92,682.54 | $ 94,987.00 | $ (2,304.46) |
| Expenditures | | | | |
| Public Safety | | | | |
| Contractual Services | 77,500.00 | 95,500.00 | $ 98,500.00 | $ (3,000.00) |
| Total Expenditures | 77,500.00 | 95,500.00 | $ 98,500.00 | $ (3,000.00) |
| Receipts Over(Under) Expenditures | 489.15 | (2,817.46) | | |
| Unencumbered Cash, Beginning | 4,832.92 | 5,322.07 | | |
| Unencumbered Cash, Ending | $ 5,322.07 | $ 2,504.61 | | |

**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, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 55,191.40 | $ 54,748.08 | $ 57,000.00 | $ (2,251.92) |
| Delinquent Tax | 1,419.75 | 1,539.85 | 1,008.00 | 531.85 |
| Motor Vehicle Tax | 5,762.15 | 5,397.78 | 5,848.00 | (450.22) |
| Recreational Vehicle Tax | 128.93 | 122.23 | 154.00 | (31.77) |
| 16/20 M Truck Tax | 360.26 | 345.62 | 303.00 | 42.62 |
| Commercial Vehicle Tax | 308.20 | 296.78 | 421.00 | (124.22) |
| Mineral Production Tax | 273.67 | 126.97 | 100.00 | 26.97 |
| Neighborhood Revitalization Rebates | (642.86) | (643.07) | (566.00) | (77.07) |
| Total Receipts | 62,801.50 | 61,934.24 | $ 64,268.00 | $ (2,333.76) |
| Expenditures | | | | |
| Social Services for Aged and Poor | | | | |
| Contractual Services | 63,500.00 | 63,500.00 | $ 63,500.00 | $ - |
| Cash Forward | - | - | 3,000.00 | (3,000.00) |
| Total Expenditures | 63,500.00 | 63,500.00 | $ 66,500.00 | $ (3,000.00) |
| Receipts Over(Under) Expenditures | (698.50) | (1,565.76) | | |
| Unencumbered Cash, Beginning | 3,044.35 | 2,345.85 | | |
| Unencumbered Cash, Ending | $ 2,345.85 | $ 780.09 | | |

**WILSON COUNTY, KANSAS**
**SPECIAL ALCOHOL PROGRAM FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | $ 4,688.51 | $ 3,296.04 | $ 5,166.00 | $ (1,869.96) |
| Total Receipts | 4,688.51 | 3,296.04 | $ 5,166.00 | $ (1,869.96) |
| Expenditures | | | | |
| Health | | | | |
| Contractual Services | - | - | $ 17,879.00 | $ (17,879.00) |
| Total Expenditures | - | - | $ 17,879.00 | $ (17,879.00) |
| Receipts Over(Under) Expenditures | 4,688.51 | 3,296.04 | | |
| Unencumbered Cash, Beginning | 5,619.05 | 10,307.56 | | |
| Unencumbered Cash, Ending | $ 10,307.56 | $ 13,603.60 | | |

**WILSON COUNTY, KANSAS**
**SPECIAL BRIDGE FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | $ 179,707.96 | $ 166,536.47 | $ 173,439.00 | $ (6,902.53) |
| Delinquent Tax | 2,379.52 | 3,520.97 | 3,067.00 | 453.97 |
| Motor Vehicle Tax | 2,576.15 | 14,700.89 | 19,074.00 | (4,373.11) |
| Recreational Vehicle Tax | 57.74 | 321.21 | 502.00 | (180.79) |
| 16/20 M Truck Tax | 618.69 | 468.76 | 987.00 | (518.24) |
| Commercial Vehicle Tax | 137.85 | 937.41 | 1,375.00 | (437.59) |
| Mineral Production Tax | 889.46 | 383.63 | 200.00 | 183.63 |
| Neighborhood Revitalization Rebates | (2,093.55) | (1,956.12) | (1,722.00) | (234.12) |
| Operating Transfers from | | | | |
| Road and Bridge Fund | - | 8,000.00 | - | 8,000.00 |
| Total Receipts | 184,273.82 | 192,913.22 | $ 196,922.00 | $ (4,008.78) |
| Expenditures | | | | |
| Public Works | | | | |
| Contractual Services | 170,014.31 | 192,595.59 | $ 200,000.00 | $ (7,404.41) |
| Capital Outlay | 26,438.72 | - | - | - |
| Total Expenditures | 196,453.03 | 192,595.59 | $ 200,000.00 | $ (7,404.41) |
| Receipts Over(Under) Expenditures | (12,179.21) | 317.63 | | |
| Unencumbered Cash, Beginning | 12,198.56 | 19.35 | | |
| Unencumbered Cash, Ending | $ 19.35 | $ 336.98 | | |

**WILSON COUNTY, KANSAS**
**SPECIAL LIABILITY FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

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

**WILSON COUNTY, KANSAS**
**SPECIAL PARK AND RECREATION FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | $ 9,459.83 | $ 3,296.04 | $ 5,166.00 | $ (1,869.96) |
| Total Receipts | 9,459.83 | 3,296.04 | $ 5,166.00 | $ (1,869.96) |
| Expenditures | | | | |
| Culture and Recreation | | | | |
| Contractual Services | - | - | $ 14,894.00 | $ (14,894.00) |
| Total Expenditures | - | - | $ 14,894.00 | $ (14,894.00) |
| Receipts Over(Under) Expenditures | 9,459.83 | 3,296.04 | | |
| Unencumbered Cash, Beginning | 2,634.00 | 12,093.83 | | |
| Unencumbered Cash, Ending | $ 12,093.83 | $ 15,389.87 | | |

**WILSON COUNTY, KANSAS**
**TOURISM AND CONVENTION PROMOTION FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Transient Guest Tax | $ 2,380.43 | $ 2,354.53 | $ 1,000.00 | $ 1,354.53 |
| Total Receipts | 2,380.43 | 2,354.53 | $ 1,000.00 | $ 1,354.53 |
| Expenditures | | | | |
| Economic Development | | | | |
| Contractual Services | 75.00 | - | $ 7,750.00 | $ (7,750.00) |
| Total Expenditures | 75.00 | - | $ 7,750.00 | $ (7,750.00) |
| Receipts Over(Under) Expenditures | 2,305.43 | 2,354.53 | | |
| Unencumbered Cash, Beginning | 5,749.99 | 8,055.42 | | |
| Unencumbered Cash, Ending | $ 8,055.42 | $ 10,409.95 | | |

**WILSON COUNTY, KANSAS**
**SPECIAL EQUIPMENT RESERVE FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| Sale of Surplus Property | $ - | $ 12,000.00 |
| Operating Transfers from: | | |
| General Fund | 105,000.00 | 105,000.00 |
| Direct Election Fund | 10,000.00 | - |
| Total Receipts | 115,000.00 | 117,000.00 |
| Expenditures | | |
| General Government | | |
| Contractual Services | 25,818.30 | 29,929.80 |
| Capital Outlay | 57,817.50 | 56,643.43 |
| Total Expenditures | 83,635.80 | 86,573.23 |
| Receipts Over(Under) Expenditures | 31,364.20 | 30,426.77 |
| Unencumbered Cash, Beginning | 207,985.05 | 239,349.25 |
| Unencumbered Cash, Ending | $ 239,349.25 | $ 269,776.02 |

**WILSON COUNTY, KANSAS**
**SPECIAL NOXIOUS WEED FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Audit | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Operating Transfers from Noxious Weed Fund | $ - | $ - | $ - | $ - |
| Total Receipts | - | - | $ - | $ - |
| Expenditures | | | | |
| Agriculture | | | | |
| Capital Outlay | 21,550.00 | - | $ 50,610.00 | $ (50,610.00) |
| Total Expenditures | 21,550.00 | - | $ 50,610.00 | $ (50,610.00) |
| Receipts Over(Under) Expenditures | (21,550.00) | - | | |
| Unencumbered Cash, Beginning | 50,610.13 | 29,060.13 | | |
| Unencumbered Cash, Ending | $ 29,060.13 | $ 29,060.13 | | |

**WILSON COUNTY, KANSAS**
**SPECIAL HIGHWAY FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| Special City & County Highway | $ 74,151.90 | $ 64,766.09 |
| Operating Transfers from | | |
| Road and Bridge Fund | 250,000.00 | 250,000.00 |
| Total Receipts | 324,151.90 | 314,766.09 |
| Expenditures | | |
| Public Works | | |
| Contractual Services | 54,861.63 | 269,865.61 |
| Capital Outlay | 80,486.96 | - |
| Total Expenditures | 135,348.59 | 269,865.61 |
| Receipts Over(Under) Expenditures | 188,803.31 | 44,900.48 |
| Unencumbered Cash, Beginning | 82,169.30 | 270,972.61 |
| Unencumbered Cash, Ending | $ 270,972.61 | $ 315,873.09 |

**WILSON COUNTY, KANSAS**
**SPECIAL MACHINERY FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Use of Money and Property | | |
| Finance Lease Proceeds | $ 290,000.00 | $ - |
| Sale of Surplus Property | - | 81,300.00 |
| Operating Transfers from | | |
| Road and Bridge Fund | 400,000.00 | 250,000.00 |
| Total Receipts | 690,000.00 | 331,300.00 |
| Expenditures | | |
| Public Works | | |
| Capital Outlay | 397,088.37 | 99,550.00 |
| Reimbursed Expense | (98,179.00) | (324.19) |
| Debt Service | | |
| Finance Leases | 130,019.35 | 223,521.67 |
| Total Expenditures | 428,928.72 | 322,747.48 |
| Receipts Over(Under) Expenditures | 261,071.28 | 8,552.52 |
| Unencumbered Cash, Beginning | 150,000.42 | 411,071.70 |
| Unencumbered Cash, Ending | $ 411,071.70 | $ 419,624.22 |

**WILSON COUNTY, KANSAS**
**WILSON COUNTY 911 FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Emergency Telephone Tax | $ 59,884.50 | $ 65,307.53 |
| Total Receipts | 59,884.50 | 65,307.53 |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | 80,932.30 | 58,718.75 |
| Total Expenditures | 80,932.30 | 58,718.75 |
| Receipts Over(Under) Expenditures | (21,047.80) | 6,588.78 |
| Unencumbered Cash, Beginning | 38,526.17 | 17,478.37 |
| Unencumbered Cash, Ending | $ 17,478.37 | $ 24,067.15 |

**WILSON COUNTY, KANSAS**
**MOTOR VEHICLE OPERATING FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 150,005.50 | $ 145,260.00 |
| Intergovernmental | | |
| State Grants | 700.00 | 875.00 |
| Other Receipts | | |
| Miscellaneous | 556.15 | 1,332.85 |
| Total Receipts | 151,261.65 | 147,467.85 |
| Expenditures | | |
| General Government | | |
| Personal Services | 79,164.97 | 81,895.14 |
| Contractual Services | 30,669.13 | 15,567.14 |
| Commodities | 4,424.63 | 6,008.63 |
| Employee Benefits | 28,957.37 | 29,571.30 |
| Operating Transfers to | | |
| General Fund | 5,000.00 | 5,000.00 |
| Total Expenditures | 148,216.10 | 138,042.21 |
| Receipts Over(Under) Expenditures | 3,045.55 | 9,425.64 |
| Unencumbered Cash, Beginning | - | 3,045.55 |
| Unencumbered Cash, Ending | $ 3,045.55 | $ 12,471.19 |

**WILSON COUNTY, KANSAS**
**COUNTY TREASURER'S TECHNOLOGY FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 2,675.00 | $ 2,506.50 |
| Total Receipts | 2,675.00 | 2,506.50 |
| Expenditures | | |
| General Government | | |
| Commodities | 1,116.00 | - |
| Total Expenditures | 1,116.00 | - |
| Receipts Over(Under) Expenditures | 1,559.00 | 2,506.50 |
| Unencumbered Cash, Beginning | 17,526.71 | 19,085.71 |
| Unencumbered Cash, Ending | $ 19,085.71 | $ 21,592.21 |

**WILSON COUNTY, KANSAS**
**REGISTER OF DEEDS TECHNOLOGY FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 10,700.00 | $ 10,026.00 |
| Use of Money and Property | | |
| Interest on Investments | 112.40 | 190.94 |
| Total Receipts | 10,812.40 | 10,216.94 |
| Expenditures | | |
| General Government | | |
| Contractual Services | 5,730.17 | 4,045.00 |
| Commodities | - | 3,785.00 |
| Total Expenditures | 5,730.17 | 7,830.00 |
| Receipts Over(Under) Expenditures | 5,082.23 | 2,386.94 |
| Unencumbered Cash, Beginning | 37,724.42 | 42,806.65 |
| Unencumbered Cash, Ending | $ 42,806.65 | $ 45,193.59 |

**WILSON COUNTY, KANSAS**
**COUNTY CLERK'S TECHNOLOGY FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 2,675.00 | $ 2,506.50 |
| Total Receipts | 2,675.00 | 2,506.50 |
| Expenditures | | |
| General Government | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | 2,675.00 | 2,506.50 |
| Unencumbered Cash, Beginning | 3,743.71 | 6,418.71 |
| Unencumbered Cash, Ending | $ 6,418.71 | $ 8,925.21 |

**WILSON COUNTY, KANSAS**
**SLVC GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

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

**WILSON COUNTY, KANSAS**
**COUNTY WELLNESS FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

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

**WILSON COUNTY, KANSAS**
**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

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

**WILSON COUNTY, KANSAS**
**EMERGENCY PREPAREDNESS GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants | $ - | $ 14,569.00 |
| Total Receipts | - | 14,569.00 |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | 7,451.93 | 7,704.99 |
| Commodities | 11,579.61 | 22,204.70 |
| Total Expenditures | 19,031.54 | 29,909.69 |
| Receipts Over(Under) Expenditures | (19,031.54) | (15,340.69) |
| Unencumbered Cash, Beginning | 57,303.53 | 38,271.99 |
| Unencumbered Cash, Ending | $ 38,271.99 | $ 22,931.30 |

**WILSON COUNTY, KANSAS**
**DIVERSION FEES FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 16,150.00 | $ 15,875.00 |
| Total Receipts | 16,150.00 | 15,875.00 |
| Expenditures | | |
| General Government | | |
| Contractual Services | 18,814.58 | - |
| Commodities | 7,500.00 | - |
| Total Expenditures | 26,314.58 | - |
| Receipts Over(Under) Expenditures | (10,164.58) | 15,875.00 |
| Unencumbered Cash, Beginning | 26,479.14 | 16,314.56 |
| Unencumbered Cash, Ending | $ 16,314.56 | $ 32,189.56 |

**WILSON COUNTY, KANSAS**
**KDHE - BWM SITE CLEANUP GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

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

**WILSON COUNTY, KANSAS**
**AMERICAN RESCUE PLAN GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Taxes and Shared Receipts | | |
| Mineral Tax | $ 0.14 | $ - |
| Intergovernmental | | |
| Federal Grants | 100,000.00 | - |
| Total Receipts | 100,000.14 | - |
| Expenditures | | |
| General Government | | |
| Contractual Services | 234,728.00 | 352,311.42 |
| Total Expenditures | 234,728.00 | 352,311.42 |
| Receipts Over(Under) Expenditures | (134,727.86) | (352,311.42) |
| Unencumbered Cash, Beginning | 1,272,241.34 | 1,137,513.48 |
| Unencumbered Cash, Ending | $ 1,137,513.48 | $ 785,202.06 |

**WILSON COUNTY, KANSAS**
**FEMA GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants | $ 160,762.30 | $ - |
| State Grants | 21,031.64 | - |
| Total Receipts | 181,793.94 | - |
| Expenditures | | |
| General Government | | |
| Contractual Services | 153,285.63 | 146,299.88 |
| Total Expenditures | 153,285.63 | 146,299.88 |
| Receipts Over(Under) Expenditures | 28,508.31 | (146,299.88) |
| Unencumbered Cash, Beginning | 129,538.40 | 158,046.71 |
| Unencumbered Cash, Ending | $ 158,046.71 | $ 11,746.83 |

**WILSON COUNTY, KANSAS**
**PATHWAYS GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| Local Grants | $ 109,880.00 | $ 81,974.00 |
| Other Receipts | | |
| Miscellaneous | 400.70 | - |
| Total Receipts | 110,280.70 | 81,974.00 |
| Expenditures | | |
| General Government | | |
| Personal Services | 40,161.92 | 38,300.68 |
| Contractual Services | 1,866.46 | 31,357.65 |
| Capital Outlay | 10,170.68 | 82,990.04 |
| Employee Benefits | 14,811.77 | 6,960.20 |
| Total Expenditures | 67,010.83 | 159,608.57 |
| Receipts Over(Under) Expenditures | 43,269.87 | (77,634.57) |
| Unencumbered Cash, Beginning | 6,837.03 | 50,106.90 |
| Unencumbered Cash, Ending | $ 50,106.90 | $ (27,527.67) |

**WILSON COUNTY, KANSAS**
**OPIOID SETTLEMENT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| State Grants | $ 14,431.49 | $ 15,764.43 |
| Total Receipts | 14,431.49 | 15,764.43 |
| Expenditures | | |
| General Government | | |
| Contractual Services | 201.61 | 4,230.54 |
| Total Expenditures | 201.61 | 4,230.54 |
| Receipts Over(Under) Expenditures | 14,229.88 | 11,533.89 |
| Unencumbered Cash, Beginning | 1,567.36 | 15,797.24 |
| Unencumbered Cash, Ending | $ 15,797.24 | $ 27,331.13 |

**WILSON COUNTY, KANSAS**
**PROSECUTING ATTORNEY TRAINING FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 2,262.34 | $ 2,129.84 |
| Total Receipts | 2,262.34 | 2,129.84 |
| Expenditures | | |
| General Government | | |
| Contractual Services | 1,367.19 | 989.04 |
| Total Expenditures | 1,367.19 | 989.04 |
| Receipts Over(Under) Expenditures | 895.15 | 1,140.80 |
| Unencumbered Cash, Beginning | 26,961.29 | 27,856.44 |
| Unencumbered Cash, Ending | $ 27,856.44 | $ 28,997.24 |

**WILSON COUNTY, KANSAS**
**SPECIAL LAW ENFORCEMENT TRUST FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | 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, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | 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, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | 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 | 17,509.10 |
| Unencumbered Cash, Ending | $ 17,509.10 | $ 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, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Registration Fees | $ 455.00 | $ 437.50 |
| Total Receipts | 455.00 | 437.50 |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | 455.00 | 437.50 |
| Unencumbered Cash, Beginning | 6,660.64 | 7,115.64 |
| Unencumbered Cash, Ending | $ 7,115.64 | $ 7,553.14 |

**WILSON COUNTY, KANSAS**
**REGISTERED OFFENDERS FEES FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 5,920.00 | $ 6,017.59 |
| Total Receipts | 5,920.00 | 6,017.59 |
| Expenditures | | |
| Public Safety | | |
| Commodities | 12,902.00 | 12,880.44 |
| Total Expenditures | 12,902.00 | 12,880.44 |
| Receipts Over(Under) Expenditures | (6,982.00) | (6,862.85) |
| Unencumbered Cash, Beginning | 22,950.73 | 15,968.73 |
| Unencumbered Cash, Ending | $ 15,968.73 | $ 9,105.88 |

**WILSON COUNTY, KANSAS**
**COUNTY ATTORNEY FORFEITURE FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | 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 | - | - |
| Unencumbered Cash, Ending | $ - | $ 315.00 |

**WILSON COUNTY, KANSAS**
**FLEX-SAVINGS FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | $ 28,540.15 | $ 1,178.89 |
| Total Receipts | 28,540.15 | 1,178.89 |
| Expenditures | | |
| General Government | | |
| Contractual Services | 72,864.55 | 102,901.50 |
| Total Expenditures | 72,864.55 | 102,901.50 |
| Receipts Over(Under) Expenditures | (44,324.40) | (101,722.61) |
| Unencumbered Cash, Beginning | 258,018.85 | 213,694.45 |
| Unencumbered Cash, Ending | $ 213,694.45 | $ 111,971.84 |

**WILSON COUNTY, KANSAS**
**COUNTY DONATIONS FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Audit | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Donations | $ 1,531.10 | $ 80.06 |
| Total Receipts | 1,531.10 | 80.06 |
| Expenditures | | |
| General Government | | |
| Contractual Services | 200.00 | - |
| Total Expenditures | 200.00 | - |
| Receipts Over(Under) Expenditures | 1,331.10 | 80.06 |
| Unencumbered Cash, Beginning | - | 1,331.10 |
| Unencumbered Cash, Ending | $ 1,331.10 | $ 1,411.16 |

**WILSON COUNTY, KANSAS**
**AGENCY FUNDS**
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Cities: | | | | |
| Altoona City, General | $ - | $ 48,850.52 | $ 48,850.52 | $ - |
| Altoona City, Library | - | 6,299.32 | 6,299.32 | - |
| Benedict City, General | - | 3,904.43 | 3,904.43 | - |
| Buffalo City, General | - | 72,020.84 | 72,020.84 | - |
| Buffalo City, Weed | - | 181.20 | 181.20 | - |
| Coyville City, General | - | 4,804.22 | 4,804.22 | - |
| Fredonia City, General | (10.18) | 569,936.70 | 569,936.70 | (10.18) |
| Fredonia City, Bond & Interest | (1.88) | 60,316.86 | 60,316.86 | (1.88) |
| Fredonia City, Library | (2.02) | 106,119.37 | 106,119.37 | (2.02) |
| Fredonia City, Industrial Dev. | (0.62) | 32,085.10 | 32,085.10 | (0.62) |
| Fredonia City, Weed | - | 65.97 | 65.97 | - |
| Neodesha City, General | - | 503,630.87 | 503,630.87 | - |
| Neodesha City, Library | - | 99,906.53 | 99,906.53 | - |
| Neodesha City, Industrial Dev. | - | 61,509.24 | 61,509.24 | - |
| Neodesha City, Weed | - | 1,121.87 | 1,121.87 | - |
| New Albany City, General | - | 2,693.44 | 2,693.44 | - |
| Subtotal Cities | (14.70) | 1,573,446.48 | 1,573,446.48 | (14.70) |
| Townships: | | | | |
| Chetopa Township, General | - | 825.44 | 825.44 | - |
| Chetopa Township, Cemetery | - | 3,920.26 | 3,920.26 | - |
| Fall River Township, General | - | 1,411.32 | 1,411.32 | - |
| Fall River Township, Cemetery | - | 5,867.41 | 5,867.41 | - |
| Guilford Township, General | (1.40) | 1,298.72 | 1,298.72 | (1.40) |
| Guilford Township, Fire | (1.37) | 2,562.51 | 2,562.51 | (1.37) |
| Neodesha Township, General | - | 4,799.28 | 4,799.28 | - |
| Neodesha Township, Fire | - | 16,988.86 | 16,988.86 | - |
| Pleasant Valley Township, General | 0.40 | 1,322.34 | 1,322.34 | 0.40 |
| Verdigris Township, General | - | 1,325.61 | 1,325.61 | - |
| Subtotal Townships | (2.37) | 40,321.75 | 40,321.75 | (2.37) |
| Schools: | | | | |
| USD #447, General | 1,085.79 | 32,855.94 | 32,855.94 | 1,085.79 |
| USD #447, Supplemental General | - | 30,523.22 | 30,523.22 | - |
| USD #101, General | - | - | 140.88 | (140.88) |

**WILSON COUNTY, KANSAS**
**AGENCY FUNDS**
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Schools (Continued): | | | | |
| USD #447, Capital Outlay | $ - | $ 16,351.34 | $ 16,351.34 | $ - |
| USD #447, Recreation Commission | 1,657.56 | 6,130.76 | 6,130.76 | 1,657.56 |
| USD #387, General | 7,147.30 | 623,724.27 | 623,724.27 | 7,147.30 |
| USD #387, Supplemental General | 57.36 | 751,234.35 | 751,234.35 | 57.36 |
| USD #387, Capital Outlay | 12.78 | 290,732.96 | 290,732.96 | 12.78 |
| USD #461, General | 14,209.91 | 500,606.79 | 500,606.79 | 14,209.91 |
| USD #461, Capital Outlay | (8.18) | 270,493.57 | 270,493.57 | (8.18) |
| USD #461, Bond & Interest | (7.32) | 137,679.11 | 137,679.11 | (7.32) |
| USD #461, Supplemental General | (26.98) | 673,652.13 | 673,652.13 | (26.98) |
| USD #461, Recreation Commission | (4.10) | 133,965.09 | 133,965.09 | (4.10) |
| USD #484, General | 16,801.41 | 669,553.13 | 669,553.13 | 16,801.41 |
| USD #484, Capital Outlay | (13.03) | 365,947.68 | 365,947.68 | (13.03) |
| USD #484, Bond & Interest | (14.42) | 204,936.94 | 204,936.94 | (14.42) |
| USD #484, Supplemental General | (37.02) | 838,717.26 | 838,717.26 | (37.02) |
| USD #484, Recreation | (4.03) | 108,224.83 | 108,224.83 | (4.03) |
| Subtotal Schools | 40,857.03 | 5,655,329.37 | 5,655,470.25 | 40,716.15 |
| Cemeteries | | | | |
| High Prairie #1, Cem 23 | 6.20 | 7,900.95 | 5,398.35 | 2,508.80 |
| Buffalo #2, Cem 24 | 847.79 | 12,649.83 | 12,649.83 | 847.79 |
| Maple Grove #3, Cem 25 | - | 3,732.99 | 3,732.99 | - |
| Little Sandy #40, Cem 26 | 90.16 | 2,832.48 | 2,832.48 | 90.16 |
| Farmington #5, Cem 27 | (1.29) | 4,500.43 | 4,500.43 | (1.29) |
| Grandview #6Jt, Cem 28 | 683.56 | 3,221.72 | 2,862.76 | 1,042.52 |
| Big Sandy #7, Cem 29 | (6.26) | 114.36 | 114.15 | (6.05) |
| Bachelor #8, Cem 30 | - | 1,689.78 | 1,689.78 | - |
| Pleasant Valley #9, Cem 31 | - | 3,267.90 | 3,267.90 | - |
| Cedar #10, Cem 32 | (1.66) | 32,877.36 | 32,877.36 | (1.66) |
| Vilas Bethel #11, Cem 33 | - | 3,558.98 | 3,558.98 | - |
| Mt. Pleasant #12, Cem 34 | - | 5,092.13 | 5,092.13 | - |
| Coyville #13, Cem 35 | - | 4,450.32 | 4,450.32 | - |
| Varner Ross #14, Cem 36 | 297.58 | 3,963.14 | 3,094.24 | 1,166.48 |
| Talleyrand #15, Cem 37 | 157.74 | 7,358.56 | 7,358.56 | 157.74 |
| Star #16, Cem 38 | (0.76) | 3,253.21 | 3,253.21 | (0.76) |
| Caley #17Jt, Cem 39 | 68.73 | 1,213.26 | 1,213.26 | 68.73 |
| Shelly #18, Cem 40 | - | 2,511.30 | 2,511.30 | - |
| Colfax Village Creek #19, Cem 41 | - | 2,527.38 | 2,527.38 | - |
| Subtotal Cemeteries | 2,141.79 | 106,716.08 | 102,985.41 | 5,872.46 |
| Extensions | | | | |
| Wildcat Extension District | (0.52) | 159,200.25 | 159,200.25 | (0.52) |
| Subtotal Extensions | (0.52) | 159,200.25 | 159,200.25 | (0.52) |

**WILSON COUNTY, KANSAS**
**AGENCY FUNDS**
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Watershed Districts: | | | | |
| Elk River Jt 47, Watershed | $ - | $ 237.47 | $ 237.47 | $ - |
| Cedar Creek Jt 56 Watershed | (0.80) | 16,565.86 | 16,565.86 | (0.80) |
| Duck Creek Jt 59, Watershed | - | 3,165.63 | 3,165.63 | - |
| Labette/Hackberry Jt 45 Watershed | (3.20) | 40,258.98 | 40,258.98 | (3.20) |
| Turkey Creek Jt 103, Watershed | - | 32,918.86 | 32,918.86 | - |
| Subtotal Watershed Districts | (4.00) | 93,146.80 | 93,146.80 | (4.00) |
| Regional Library: | | | | |
| SEK Library, General | 0.06 | 128,539.32 | 128,539.32 | 0.06 |
| SEK Library, Employee Benefits | 0.02 | 7,750.72 | 7,750.72 | 0.02 |
| Subtotal Regional Library | 0.08 | 136,290.04 | 136,290.04 | 0.08 |
| Total Subdivisions | 42,977.31 | 7,764,450.77 | 7,760,860.98 | 46,567.10 |
| State Funds: | | | | |
| State Educational Building | (0.65) | 117,990.06 | 117,990.06 | (0.65) |
| State Institutional Building | (0.31) | 58,995.23 | 58,995.23 | (0.31) |
| Total State Funds | (0.96) | 176,985.29 | 176,985.29 | (0.96) |
| Other Agency Funds: | | | | |
| Payroll Clearing | (338.10) | - | - | (338.10) |
| Motor Vehicle Licenses | (4,161.46) | 703,616.38 | 703,662.43 | (4,207.51) |
| Driver License Fees | (840.70) | 23,023.50 | 23,120.50 | (937.70) |
| Game Licenses | 408.24 | 8,437.30 | 41,851.98 | (33,006.44) |
| MVR Copy Fees | 257.00 | 1,134.00 | 1,026.00 | 365.00 |
| State Election Fees | 93.00 | 673.42 | 93.00 | 673.42 |
| Heritage Trust | 2,589.13 | 5,013.00 | 4,905.00 | 2,697.13 |
| Unclaimed Money | 8,539.92 | - | - | 8,539.92 |
| Cash Bond Deposits | 10,204.14 | 11.45 | - | 10,215.59 |
| Tax Sale | 38,262.70 | 139,330.56 | 40,012.84 | 137,580.42 |
| Sales Tax | 75,323.23 | 1,438,468.56 | 1,437,058.02 | 76,733.77 |
| EMS Sales Tax | 167,405.14 | 1,385,838.63 | 1,307,082.76 | 246,161.01 |
| IRP - Large Trucks | 17,474.53 | 4,352,679.37 | 4,314,986.66 | 55,167.24 |
| State VIN Fees | (12.00) | - | - | (12.00) |
| Oil & Gas Depletion Fund | 57.60 | 192.53 | - | 250.13 |
| Sheriff Commissary | 45,276.99 | 8,312.00 | 18,773.62 | 34,815.37 |
| Sheriff Inmate | 12,856.29 | 62,245.25 | 52,970.48 | 22,131.06 |
| Sheriff Cash on Hand | 379.00 | - | - | 379.00 |
| Law Library | 47,764.31 | 11,730.81 | 21,710.93 | 37,784.19 |
| Total Other Agency Funds | 421,538.96 | 8,140,706.76 | 7,967,254.22 | 594,991.50 |

**WILSON COUNTY, KANSAS**
**AGENCY FUNDS**
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Distributable Funds: | | | | |
| Current Tax | $ 9,353,853.87 | $ 13,778,298.61 | $ 14,589,072.47 | $ 8,543,080.01 |
| Delinquent Tax | 93,173.07 | 428,745.83 | 422,860.51 | 99,058.39 |
| Motor Vehicle Tax | 189,628.97 | 1,282,766.13 | 1,283,989.23 | 188,405.87 |
| Recreational Vehicle Tax | 8,141.08 | 28,837.73 | 28,897.53 | 8,081.28 |
| Local Ad Valorem Tax Reduction | 3,366.02 | - | - | 3,366.02 |
| Mineral Production Tax | 20,353.18 | 7,335.04 | - | 27,688.22 |
| Local Alcoholic Liquor | 3,562.90 | 9,888.11 | 9,888.11 | 3,562.90 |
| Commercial Vehicle Tax | (19,383.84) | 75,047.97 | 77,213.83 | (21,549.70) |
| Neighborhood Revitalization | 32,670.09 | 182,382.74 | 172,693.10 | 42,359.73 |
| Total Distributable Funds: | 9,685,365.34 | 15,793,302.16 | 16,584,614.78 | 8,894,052.72 |
| Total Agency Funds | $ 10,149,880.65 | $ 31,875,444.98 | $ 32,489,715.27 | $ 9,535,610.36 |

Jarred Gilmore Phillips

Board of County Commissioners
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, 2024, 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. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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

Preparation of Financial Statement

Accounting standards require that County management be responsible for the financial statements and have enough understanding to recognize if something is incorrect or missing. This includes being able to tell if information in the statements or footnotes is misstated or if a required disclosure has been left out. At this time, County staff do not have the training or experience needed to prepare the full financial statements and related footnotes without outside help. Because of this, there is a risk that errors or missing information in the financial statements could go unnoticed. This situation is considered a material weakness in internal control over financial reporting.

While this is common for smaller counties, it's important for management and the County Commssion to be aware of the situation and continue to review and understand the County's financial reports. The County should also stay informed about any changes to financial 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.

Equipment Inventory

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

Publication of Financial Statements

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

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

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
November 13, 2025