

COUNTY OF WILSON, KANSAS

Financial Statements  
and  
Supplemental Information  
with  
Report of Independent Auditors

For the Year Ended December 31, 2013

County of Wilson, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2013

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## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Wilson County  
Fredonia, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Wilson County, Fredonia, Kansas, as of and for the year ended December 31, 2013, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

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

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

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

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Wilson County, Fredonia, Kansas, as of December 31, 2013, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Wilson County, Fredonia, Kansas, as of December 31, 2013, 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.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

*Prior Year Comparative Analysis*

The 2012 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the December 31, 2013 financial statement upon which we rendered an unqualified opinion dated November 17, 2014. The 2012 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2012 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 2012 financial statement. The 2012 comparative information was subjected to the auditing procedures applied in the audit of the 2012 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2012 financial statement or to the 2012 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2012 comparative information is fairly stated in all material respects in relation to the 2012 financial statement as a whole, on the basis of accounting described in Note 1.

*Restricted Use*

This report is intended solely for the information and use of the governing body and management of Wilson County, and for filing with the , the Kansas Department of Administration, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

*Schlatterbeck and Burns, LLC*

November 17, 2014

Wilson County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2013

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	\$ 990,565	10,000	3,804,606	3,567,414	1,237,757	129,118	1,366,875
Special Purpose:							
Ambulance	19,433		256,340	253,800	21,973		21,973
Appraiser's Cost	60,533		241,425	233,367	68,591	4,097	72,688
Conservation District	1,665		20,271	20,000	1,936		1,936
Direct Election	865		26,188	22,612	4,441	151	4,592
Economic Development	60,613	( 10,000)	64	17,061	33,616		33,616
Extension Council	5,143		64,950	64,000	6,093		6,093
Health	21,996		454,492	438,092	38,396	9,143	47,539
Historical Society	442		4,706	4,640	508		508
Hospital Maintenance	8,697		109,563	108,000	10,260		10,260
Mental Health	3,255		40,608	40,000	3,863		3,863
Intellectual Disability	1,664		20,271	20,000	1,935		1,935
Noxious Weed	13,747		17,011	26,964	3,794		3,794
Road and Bridge	482,716		1,599,041	1,764,357	317,400	71,290	388,690
Rural Fire District No. 1	2,013		62,913	64,925	1		1
Service Program for the Elderly	5,140		64,097	63,200	6,037		6,037
Special Alcohol Program			10,705	10,705			
Special Bridge	280,956		651	12,944	268,663		268,663
Special Liability	43,046		7	2,977	40,076		40,076
Special Park and Recreation			2,300	2,300			
Tourism and Convention Promotion	8,057		940	6,000	2,997		2,997
Special Equipment Reserve	46,784		10,000	13,734	43,050		43,050
Special Noxious Weed	53,533		2,000		55,533		55,533
Special Highway	552,153				552,153		552,153
Special Machinery	322,661		25,000	313,164	34,497		34,497
Emergency Telephone Service	67,478		54,020	66,439	55,059	4,536	59,595
Trusts:							
Motor Vehicle Operating	11,703		92,677	96,946	7,434	2,435	9,869
Prosecuting Attorney Training	11,786		3,222	1,777	13,231		13,231
Special Law Enforcement Trust	10,436		1,101	8,949	2,588		2,588
Register of Deeds Technology	17,606		15,469	8,245	24,830		24,830
Special Permit Fees			234,515	4,320	230,195		230,195
Sheriff's Special Donations	2,422		28,160	1,113	29,469		29,469
Community Corrections Grant	11,750		373,287	363,517	21,520	1,482	23,002
Registered Offenders Fees	1,829		2,900	376	4,353	287	4,640
Bioterrorism Grant	9,249		1	5,459	3,791	1,479	5,270
SLVC Grant	19,481			19,481			
Federal Aid - Health	607			141	466		466
Flex-Savings	86,755		8,348	41,151	53,952		53,952
Community Development Block Grant	1,086				1,086		1,086

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

Wilson County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis

For the Year Ended December 31, 2013

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
FEMA Grant			8,093		8,093		8,093
Emergency Preparedness Grant	612		639	120	1,131		1,131
Juvenile Justice Authority	66,011		334,456	371,099	29,368	2,660	32,028
Diversions Fees	15,046		11,449	14,546	11,949	155	12,104
Rural Opportunity Zone			1,500	1,500		1,500	1,500
KDHE - BWM Site Cleanup Grant	4,625				4,625		4,625
Total Primary Government (1)	<u>3,324,159</u>		<u>8,007,986</u>	<u>8,075,435</u>	<u>3,256,710</u>	<u>228,333</u>	<u>3,485,043</u>

Composition of Cash:	
Cash and Cash Items on Hand	931
Community National Bank, Neodesha, Ks	1,125,295
First Federal Savings & Loan, Neodesha, Ks	236,999
First National Bank of Fredonia, Fredonia, Ks	5,211,355
First Neodesha Bank, Neodesha, Ks	2,436,967
State Bank of Kansas, Fredonia, Ks	410,492
Less: Agency Funds	( 5,936,998)
Adjustment for Rounding	2
Total Primary Government (1)	<u>3,485,043</u>

(1) Excluding Agency Funds



**Note 1**      **Summary of Significant Accounting Policies**

**A. Reporting Entity**

Principles Used in Determining Scope of Entity

The County of Wilson, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Wilson, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

**B. Basis of Presentation**

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2013:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Proprietary Funds:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

**C. Basis of Accounting**

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has obtained a waiver of generally accepted accounting principles from the State of Kansas which thereby requires this type of special reporting.

**Departure from Generally Accepted Accounting Principles**

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented.

Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

**D. Budgets**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such amendments during 2013.

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December 31, 2013

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Bridge Fund  
Special Machinery Fund  
Special Highway Fund  
Special Equipment Reserve Fund

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

**E. Assets, Liabilities, and Fund Equity**

Cash and Cash Equivalents

For the purpose of financial reporting, "Cash and Cash Equivalents" includes cash on hand, demand and savings deposits and certificates of deposit. To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to general fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

### Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

## **F. Revenues and Expenditures**

### Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

### Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

### Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

## **Note 2 Stewardship, Compliance, and Accountability**

### Compliance with Kansas Cash Basis Law

No violations.

### Compliance with Kansas Budget Law

No violations.

### Compliance with Kansas Depository Security Law

No violations

**Note 3      Detail Notes on All Funds and Account Groups**

**A.    Assets:**

Deposits and Investments

The County held no investments As of December 31, 2013.

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

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

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

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%.

At December 31, 2013, the carrying amount of the County's deposits was \$9,421,637 and the bank balance was \$9,692,096. Of the bank balance, \$1,237,000 was secured by federal depository insurance and of the remaining balance, \$8,287,605 was collateralized with securities held by the pledging financial institution's agents in the County's name and \$167,491 was secured by letters of credit.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived compliance until December 31, 2013, in accordance with K.S.A. 75-1120(a).

**B. Liabilities:**

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. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-2935) or by calling 1-800-228-0366.

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

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 local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Wilson County assessed valuation at July 1, 2013 was \$78,967,094. There was no outstanding general obligation bonded debt at December 31, 2013. The resulting legal debt margin was \$2,369,000. Motor vehicle valuation was not considered in this computation.

The county issued \$4,845,000 general obligation sales tax bonds on September 15, 2001 for the purpose of constructing a new seventy three bed jail facility. The interest rates for the bond issue ranged from 4.15% to 6.00%. The bonds reach final maturity October 1, 2021. The bonds were serviced with a special one percent sales tax approved by local referendum. During the 2010 fiscal year, the County had accumulated sufficient sales tax revenues that these general obligation sales tax bonds were defeased in essence. The County purchased U.S. Government securities which were placed in a trust account. Maturities of the U.S. Government securities will service all remaining

County of Wilson, Kansas  
Notes to Financial Statements  
December 31, 2013

outstanding general obligation sales tax bonds through their final maturity. Collection of sales tax for the service of these bonds was simultaneously discontinued.

Changes in long-term liabilities for the fiscal year were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<u>Capital Leases:</u>									
TAC Controls	4.64%	8/14/2007	715,281	8/14/2022	528,491		42,744	485,747	24,501
Cat Grader	4.85%	1/28/2008	158,950	1/28/2013	34,873		34,873	-	1,554
Cat Grader	4.63%	5/27/2008	141,712	5/27/2012	30,964		30,964	-	1,433
2 Volvo Graders	4.60%	4/1/2010	267,170	4/1/2015	167,460		53,331	114,129	7,697
Cat Grader	2.60%	8/15/2011	174,269	8/15/2016	141,194		33,950	107,244	3,676
Cat Grader	0.00%	9/13/2011	121,185	9/29/2014	70,691		50,494	20,197	
Excavator	2.65%	10/4/2013	132,500	12/31/2018		132,500		132,500	
Total Capital Leases			<u>1,711,067</u>		<u>973,673</u>	<u>132,500</u>	<u>246,356</u>	<u>859,817</u>	<u>38,861</u>

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019/22</u>	<u>Totals</u>
<u>Principal</u>							
Capital Leases							
TAC Controls	44,725	46,799	48,919	51,236	53,612	240,456	485,747
2 Volvo Graders	55,783	58,346					114,129
Cat Grader	34,834	35,741	36,669				107,244
Cat Grader	20,197						20,197
Excavator	26,789	25,402	26,069	26,765	27,475		132,500
Total Capital Leases	<u>182,328</u>	<u>166,288</u>	<u>111,657</u>	<u>78,001</u>	<u>81,087</u>	<u>240,456</u>	<u>859,817</u>
Total Principal	<u>182,328</u>	<u>166,288</u>	<u>111,657</u>	<u>78,001</u>	<u>81,087</u>	<u>240,456</u>	<u>859,817</u>
<u>Interest</u>							
Capital Leases Interest							
TAC Controls	22,520	20,446	18,327	16,009	13,633	28,524	119,459
2 Volvo Graders	5,246	2,682					7,928
Cat Grader	2,792	1,885	957				5,634
Cat Grader							-
Excavator	1,414	2,801	2,134	1,437	728		8,514
Total Capital Leases Interest	<u>31,972</u>	<u>27,814</u>	<u>21,418</u>	<u>17,446</u>	<u>14,361</u>	<u>28,524</u>	<u>141,535</u>
Total Interest	<u>31,972</u>	<u>27,814</u>	<u>21,418</u>	<u>17,446</u>	<u>14,361</u>	<u>28,524</u>	<u>141,535</u>
Total Principal and Interest	<u>214,300</u>	<u>194,102</u>	<u>133,075</u>	<u>95,447</u>	<u>95,448</u>	<u>268,980</u>	<u>1,001,352</u>

Other Employee Benefits:

Vacation and Sick Leave

The County's policies regarding vacation and sick leave permit employees to accumulate a maximum of 15 days of vacation time earned in a twelve-month period and a maximum accumulation of 10 days sick leave. Upon termination of employment, resignation or retirement, an employee's unused vacation or sick leave will be forfeited.

County of Wilson, Kansas  
Notes to Financial Statements  
December 31, 2013

**C. Operating Transfers:**

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto Fund	General Fund	\$ 13,785
Road and Bridge Fund	Special Machinery Fund	25,000
Appraiser's Cost Fund	Special Equipment Reserve Fund	10,000
Noxious Weed Fund	Special Noxious Weed C/O	2,000

**Note 4**      **Summary Disclosure of Significant Contingencies**

**Federally Assisted Programs - Compliance Audits**

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.

**Note 5**      **Closure and Postclosure Care Costs of Landfill**

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. Engineering estimates of post closure costs over this thirty year period are in the amount of \$15,810 per year or a total of \$474,300

**Note 6**      **Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; error and omissions; injuries to employees; employees' health; and natural disasters.

The County manages these various risks of loss as follows:

<u>Type of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
Torts, error and omissions	Purchased Commercial Insurance	None
Workers Compensation and Health	Purchased Commercial Insurance	None
Physical property loss and natural Disasters	Purchased Commercial Insurance	None

**Note 7**      **Hospital Revenue Bonds**

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



County of Wilson, Kansas  
Notes to Financial Statements  
December 31, 2013

**Note 8**      **Federal Financial Assistance**

During 2013, the County expended federal assistance from the following programs:

FEMA Emergency Planning	\$ 10,757
WIC	34,559
Bio Terrorism	15,586
MCH	7,713
Immunizations	1,936
Other Minor Grants	<u>835</u>
Total	<u><u>71,386</u></u>

Wilson County, Kansas  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2013

Schedule 1

	Certified Budget	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:			
General	\$ 3,820,375	3,567,414	252,961
Special Revenue:			
Ambulance	253,800	253,800	
Appraiser's Cost	248,650	233,367	15,283
Conservation District	20,000	20,000	
Direct Election	26,995	22,612	4,383
Economic Development	60,065	17,061	43,004
Extension Council	64,000	64,000	
Health	445,785	438,092	7,693
Historical Society	4,640	4,640	
Hospital Maintenance	108,000	108,000	
Mental Health	40,000	40,000	
Intellectual Disability	20,000	20,000	
Noxious Weed	28,600	26,964	1,636
Road and Bridge	1,790,466	1,764,357	26,109
Rural Fire District No. 1	75,000	64,925	10,075
Service Program for the Elderly	63,200	63,200	
Special Alcohol Program	16,300	10,705	5,595
Special Bridge	225,053	12,944	212,109
Special Liability	43,071	2,977	40,094
Special Park and Recreation	3,200	2,300	900
Tourism and Convention Promotion	10,000	6,000	4,000
Special Noxious Weed	46,600		46,600
Emergency Telephone Service	100,000	66,439	33,561
Totals	<u>7,513,800</u>	<u>6,809,797</u>	<u>704,003</u>

General Fund  
Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	2,533,327	2,962,807	2,961,260	1,547
Motor Vehicle Tax		275,807	293,457	160,113	133,344
Recreational Vehicle Tax		5,048	5,043	3,631	1,412
Delinquent Tax		97,734	63,058	45,862	17,196
16/20 M Truck Tax		19,677	19,175	13,654	5,521
In Lieu of Tax		5,453	251	6,355	( 6,104)
Mineral Production Tax		22,134	24,197	30,000	( 5,803)
Neighborhood Revitalization Rebates		631	634		634
Interest on Tax		100,022	63,543	40,000	23,543
Total Taxes		<u>3,059,833</u>	<u>3,432,165</u>	<u>3,260,875</u>	<u>171,290</u>
Intergovernmental					
Oil and Gas Depletion Fund			63,500		63,500
Local Alcoholic Liquor Tax		2,262	2,300	2,000	300
Contracts with Other Governments		40,000		32,000	( 32,000)
Total Intergovernmental		<u>42,262</u>	<u>65,800</u>	<u>34,000</u>	<u>31,800</u>
Licenses, Fees, and Permits					
Mortgage Registration		50,972	59,183	40,000	19,183
Officer Fees		65,722	54,781	45,000	9,781
Landfill Fees		83,212	102,005	35,000	67,005
Prisoner Board				50,000	( 50,000)
Total Licenses, Fees, and Permits		<u>199,906</u>	<u>215,969</u>	<u>170,000</u>	<u>45,969</u>
Use of Money and Property					
Interest on Investments		38,191	24,638	45,000	( 20,362)
Rent		26,400			
Total Use of Money and Property		<u>64,591</u>	<u>24,638</u>	<u>45,000</u>	<u>( 20,362)</u>
Transfers					
Operating Transfers In		5,755	13,785	15,000	( 1,215)
Residual Equity Transfer In		285,177			
Total Transfers		<u>290,932</u>	<u>13,785</u>	<u>15,000</u>	<u>( 1,215)</u>
Miscellaneous					
Other		5,780	52,249		52,249
Total Cash Receipts / Revenue		<u>3,663,304</u>	<u>3,804,606</u>	<u>3,524,875</u>	<u>279,731</u>
Expenditures and Transfers					
General Government					
County Commission					
Personal Services		43,228	43,808	42,744	( 1,064)
Contractual Services		1,520	808	1,350	542
Commodities		33	40	100	60
Employee Benefits		22,864	19,972	34,222	14,250
Total County Commission		<u>67,645</u>	<u>64,628</u>	<u>78,416</u>	<u>13,788</u>
County Clerk					
Personal Services		84,007	86,092	84,788	( 1,304)
Contractual Services		7,229	3,656	4,540	884
Commodities		701	1,108	1,500	392
Capital Outlay			233	1,000	767
Employee Benefits		31,121	32,929	33,685	756
Reimbursed Expense	( 75)	( 75)	( 2)		2
Total County Clerk		<u>122,983</u>	<u>124,016</u>	<u>125,513</u>	<u>1,497</u>
County Treasurer					
Personal Services		92,273	102,921	100,253	( 2,668)
Contractual Services		11,685	13,044	13,420	376
Commodities		3,062	10,347	3,650	( 6,697)
Capital Outlay			265		( 265)
Employee Benefits		<u>48,820</u>	<u>54,101</u>	<u>58,761</u>	<u>4,660</u>

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget Variance Favorable (Unfavor)
Total County Treasurer	\$	155,840	180,678	176,084 ( 4,594)
County Attorney				
Personal Services		95,272	99,989	101,033 1,044
Contractual Services		10,457	7,772	7,800 28
Commodities		990	1,060	2,000 940
Capital Outlay		309	421	1,000 579
Employee Benefits		36,281	38,062	40,350 2,288
Reimbursed Expense	( 55)	( 49)		49
Total County Attorney		143,254	147,255	152,183 4,928
Register of Deeds				
Personal Services		62,454	64,353	63,137 ( 1,216)
Contractual Services		5,429	5,707	5,500 ( 207)
Commodities		1,232	754	1,800 1,046
Capital Outlay		2,920	6,813	4,500 ( 2,313)
Employee Benefits		27,193	28,552	30,035 1,483
Total Register of Deeds		99,228	106,179	104,972 ( 1,207)
Indigent Defense				
Indigent Defense		118,563	127,887	100,000 ( 27,887)
Reimbursed Expense	( 38,686)	( 31,414)		31,414
Total Indigent Defense		79,877	96,473	100,000 3,527
Unified Court				
Contractual Services		49,208	59,236	65,000 5,764
Commodities		9,329	10,696	11,410 714
Capital Outlay		6,355	4,142	4,000 ( 142)
Reimbursed Expense			( 5,975)	5,975
Total Unified Court		64,892	68,099	80,410 12,311
Courthouse General				
Contractual Services		188,268	170,769	326,300 155,531
Commodities		68,595	47,319	57,230 9,911
Capital Outlay		164,123	117,407	118,470 1,063
Reimbursed Expense	( 518)			
Total Courthouse General		420,468	335,495	502,000 166,505
Data Processing				
Personal Services		17,544	20,602	29,120 8,518
Contractual Services		22,118	16,204	19,000 2,796
Commodities		1,137	669	1,000 331
Capital Outlay		2,122	173	2,000 1,827
Employee Benefits		5,634	7,998	11,644 3,646
Total Data Processing		48,555	45,646	62,764 17,118
Janitor				
County Coordinator				
Personal Services		38,132	37,245	35,943 ( 1,302)
Contractual Services		4,720	2,942	3,250 308
Commodities		237		500 500
Capital Outlay		188	181	500 319
Employee Benefits		12,062	12,633	12,943 310
Total County Coordinator		55,339	53,001	53,136 135
Zoning				
Contractual Services		95	390	600 210
Commodities				400 400
Reimbursed Expense			( 300)	300
Total Zoning		95	90	1,000 910
Maintenance				
Personal Services		49,943	52,457	52,254 ( 203)
Contractual Services		969	628	970 342
Commodities		6,120	6,311	6,500 189
Capital Outlay		767	694	800 106
Employee Benefits		29,989	33,304	34,350 1,046

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Current Year			Variance Favorable (Unfavor)
		Prior Year Actual	Current Year Actual	Budget	
Total Maintenance	\$	87,788	93,394	94,874	1,480
Total General Government		1,345,964	1,314,954	1,531,352	216,398
Public Safety					
Sheriff					
Personal Services		843,917	772,725	789,389	16,664
Contractual Services		193,322	180,480	203,250	22,770
Commodities		210,956	234,576	226,000	( 8,576)
Capital Outlay		23,623	42,984	5,000	( 37,984)
Employee Benefits		307,677	301,148	356,403	55,255
Reimbursed Expense	(	113,444)	59,271)		59,271
Total Sheriff		1,466,051	1,472,642	1,580,042	107,400
E911 - Dispatch					
Personal Services		180,028	181,181	183,523	2,342
Contractual Services				1,500	1,500
Commodities		1,122	1,436	1,000	( 436)
Capital Outlay		388	684		( 684)
Employee Benefits		60,007	71,864	71,227	( 637)
Total E911 - Dispatch		241,545	255,165	257,250	2,085
Sheriff - Corrections					
Juvenile Detention					
Contractual Services		72,541	63,509	48,965	( 14,544)
Fire Protection					
Capital Outlay		10,000			
Emergency Preparedness					
Personal Services		13,837	18,269	20,000	1,731
Contractual Services		2,423	2,314	2,600	286
Commodities		3,365	3,818	4,450	632
Employee Benefits		1,975	3,345	4,316	971
Total Emergency Preparedness		21,600	27,746	31,366	3,620
Emergency Telephone Service					
Capital Outlay Projects					
Total Public Safety		1,811,737	1,819,062	1,917,623	98,561
Health					
Coroner					
Contractual Services		34,385	17,713	20,000	2,287
Reimbursed Expense	(	2,523)			
Total Coroner		31,862	17,713	20,000	2,287
Agriculture					
Agricultural Appropriations					
Fair		17,200	17,200	17,200	
Economic Development					
Economic Development					
Capital Outlay				8,000	8,000
Sanitation					
Commodities		271			
Landfill					
Contractual Services		292,995	309,279	164,000	( 145,279)
Commodities		16,626	16,096	153,500	137,404
Capital Outlay			73,110	5,000	( 68,110)
Total Landfill		309,621	398,485	322,500	( 75,985)
Household Hazardous Waste					
Contractual Services				1,200	1,200
Capital Outlay				500	500
Total Household Hazardous Waste				1,700	1,700
Total Sanitation		309,892	398,485	324,200	( 74,285)
Social Services for Aged and Poor					
Appropriation				2,000	2,000
Total Expenditures and Transfers		3,516,655	3,567,414	3,820,375	252,961

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Receipts Over (Under)				
Expenditures and Transfers	\$	146,649	237,192	
Unencumbered Cash, Beginning		843,916	990,565	
Beginning Balance Adjustment			10,000	
Unencumbered Cash, Ending		<u>990,565</u>	<u>1,237,757</u>	

Ambulance Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	239,057	221,109	220,964	145
Motor Vehicle Tax		22,530	27,677	15,109	12,568
Recreational Vehicle Tax		412	476	343	133
Delinquent Tax		8,844	5,494	4,328	1,166
16/20 M Truck Tax		1,935	1,565	1,288	277
In Lieu of Tax		454	19	600	( 581)
Total Cash Receipts / Revenue		<u>273,232</u>	<u>256,340</u>	<u>242,632</u>	<u>13,708</u>
Expenditures and Transfers					
Public Safety					
Contractual Services		<u>253,800</u>	<u>253,800</u>	<u>253,800</u>	
Total Expenditures and Transfers		<u>253,800</u>	<u>253,800</u>	<u>253,800</u>	
Receipts Over (Under)					
Expenditures and Transfers		19,432	2,540		
Unencumbered Cash, Beginning		<u>1</u>	<u>19,433</u>		
Unencumbered Cash, Ending		<u>19,433</u>	<u>21,973</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	260,137	203,027	202,864	163
Motor Vehicle Tax		28,101	30,132	16,442	13,690
Recreational Vehicle Tax		514	518	373	145
Delinquent Tax		9,793	5,777	4,709	1,068
16/20 M Truck Tax		1,901	1,954	1,402	552
In Lieu of Tax		455	17	653	( 636)
Total Cash Receipts / Revenue		<u>300,901</u>	<u>241,425</u>	<u>226,443</u>	<u>14,982</u>
Expenditures and Transfers					
General Government					
Personal Services		110,782	108,089	116,320	8,231
Contractual Services		65,903	57,590	62,140	4,550
Commodities		8,327	7,980	10,200	2,220
Capital Outlay		843			
Employee Benefits		52,806	52,934	59,990	7,056
Reimbursed Expense	(	4,931)	( 3,226)		3,226
Total General Government		<u>233,730</u>	<u>223,367</u>	<u>248,650</u>	<u>25,283</u>
Transfers					
Operating Transfers Out		15,000	10,000		( 10,000)
Total Expenditures and Transfers		<u>248,730</u>	<u>233,367</u>	<u>248,650</u>	<u>15,283</u>
Receipts Over (Under)					
Expenditures and Transfers		52,171	8,058		
Unencumbered Cash, Beginning		<u>8,362</u>	<u>60,533</u>		
Unencumbered Cash, Ending		<u>60,533</u>	<u>68,591</u>		



## Conservation District Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	18,661	17,482	17,427	55
Motor Vehicle Tax		2,003	2,162	1,179	983
Recreational Vehicle Tax		37	37	27	10
Delinquent Tax		757	450	338	112
16/20 M Truck Tax		170	139	101	38
In Lieu of Tax		36	1	47	(46)
Total Cash Receipts / Revenue		<u>21,664</u>	<u>20,271</u>	<u>19,119</u>	<u>1,152</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	
Total Expenditures and Transfers		<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		1,664	271		
Unencumbered Cash, Beginning		<u>1</u>	<u>1,665</u>		
Unencumbered Cash, Ending		<u>1,665</u>	<u>1,936</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	31,891	21,907	21,894	13
Motor Vehicle Tax		178	3,680	2,014	1,666
Recreational Vehicle Tax		3	63	46	17
Delinquent Tax		585	524	577	( 53)
16/20 M Truck Tax		63	12	172	( 160)
In Lieu of Tax		53	2	80	( 78)
Total Cash Receipts / Revenue		<u>32,773</u>	<u>26,188</u>	<u>24,783</u>	<u>1,405</u>
Expenditures and Transfers					
General Government					
Personal Services		10,146	10,187	10,500	313
Contractual Services		19,355	9,532	10,650	1,118
Commodities		13,612	2,035	2,100	65
Capital Outlay		1,517	2,747	2,000	( 747)
Employee Benefits		1,584	1,647	1,745	98
Reimbursed Expense	(	<u>1,546</u>	<u>( 3,536)</u>		<u>3,536</u>
Total Expenditures and Transfers		<u>44,668</u>	<u>22,612</u>	<u>26,995</u>	<u>4,383</u>
Receipts Over (Under)					
Expenditures and Transfers	(	11,895)	3,576		
Unencumbered Cash, Beginning		<u>12,760</u>	<u>865</u>		
Unencumbered Cash, Ending		<u>865</u>	<u>4,441</u>		

Wilson County, Kansas  
Economic Development Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 9 of 51

For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Delinquent Tax	\$ 110	64		64
Total Cash Receipts / Revenue	<u>110</u>	<u>64</u>	<u></u>	<u>64</u>
Expenditures and Transfers				
Economic Development				
Contractual Services	<u>4,561</u>	<u>17,061</u>	<u>60,065</u>	<u>43,004</u>
Total Expenditures and Transfers	<u>4,561</u>	<u>17,061</u>	<u>60,065</u>	<u>43,004</u>
Receipts Over (Under)				
Expenditures and Transfers	( 4,451)	( 16,997)		
Unencumbered Cash, Beginning	65,064	60,613		
Beginning Balance Adjustment		( 10,000)		
Unencumbered Cash, Ending	<u>60,613</u>	<u>33,616</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	59,535	56,046	55,996	50
Motor Vehicle Tax		6,395	6,896	3,764	3,132
Recreational Vehicle Tax		117	119	85	34
Delinquent Tax		2,433	1,440	1,078	362
16/20 M Truck Tax		548	444	321	123
In Lieu of Tax		114	5	149	(144)
Total Cash Receipts / Revenue		<u>69,142</u>	<u>64,950</u>	<u>61,393</u>	<u>3,557</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		64,000	64,000	64,000	
Total Expenditures and Transfers		<u>64,000</u>	<u>64,000</u>	<u>64,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		5,142	950		
Unencumbered Cash, Beginning		<u>1</u>	<u>5,143</u>		
Unencumbered Cash, Ending		<u>5,143</u>	<u>6,093</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	214,508	207,453	207,288	165
Motor Vehicle Tax		23,400	24,847	13,558	11,289
Recreational Vehicle Tax		429	427	307	120
Delinquent Tax		7,544	4,904	3,883	1,021
16/20 M Truck Tax		1,122	1,629	1,156	473
In Lieu of Tax		417	18	538	( 520)
Total Taxes		<u>247,420</u>	<u>239,278</u>	<u>226,730</u>	<u>12,548</u>
Intergovernmental					
Federal Financial Assistance		46,481	59,794	75,000	( 15,206)
State Grant		17,909	13,107		13,107
Contracts with Other Governments		14,786	22,640		22,640
Total Intergovernmental		<u>79,176</u>	<u>95,541</u>	<u>75,000</u>	<u>20,541</u>
Licenses, Fees, and Permits					
Officer Fees		6,070			
Service Fees		126,773	119,673	134,793	( 15,120)
Total Licenses, Fees, and Permits		<u>132,843</u>	<u>119,673</u>	<u>134,793</u>	<u>( 15,120)</u>
Total Cash Receipts / Revenue		<u>459,439</u>	<u>454,492</u>	<u>436,523</u>	<u>17,969</u>
Expenditures and Transfers					
Health					
Personal Services		244,075	253,726	262,940	9,214
Contractual Services		31,879	30,476	26,400	( 4,076)
Commodities		53,389	57,461	37,000	( 20,461)
Capital Outlay		5,605		4,000	4,000
Employee Benefits		97,940	100,092	115,445	15,353
Reimbursed Expense	(	808)	( 3,663)		3,663
Total Expenditures and Transfers		<u>432,080</u>	<u>438,092</u>	<u>445,785</u>	<u>7,693</u>
Receipts Over (Under)					
Expenditures and Transfers		27,359	16,400		
Unencumbered Cash, Beginning	(	5,363)	21,996		
Unencumbered Cash, Ending		<u>21,996</u>	<u>38,396</u>		

Wilson County, Kansas  
Historical Society Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	4,382	4,052	3,983	69
Motor Vehicle Tax		466	508	278	230
Recreational Vehicle Tax		9	9	6	3
Delinquent Tax		177	105	79	26
16/20 M Truck Tax		39	32	24	8
In Lieu of Tax		8		11	( 11)
Total Cash Receipts / Revenue		<u>5,081</u>	<u>4,706</u>	<u>4,381</u>	<u>325</u>
Expenditures and Transfers					
Culture and Recreation					
Contractual Services		4,640	4,640	4,640	
Total Expenditures and Transfers		<u>4,640</u>	<u>4,640</u>	<u>4,640</u>	
Receipts Over (Under)					
Expenditures and Transfers		441	66		
Unencumbered Cash, Beginning		<u>1</u>	<u>442</u>		
Unencumbered Cash, Ending		<u>442</u>	<u>508</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
None	\$			
Expenditures and Transfers				
Social Services for Aged and Poor				
Contractual Services				2,537
Total Expenditures and Transfers				2,537
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Wilson County, Kansas  
Hospital Maintenance Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	100,485	94,535	94,477	58
Motor Vehicle Tax		10,795	11,640	6,349	5,291
Recreational Vehicle Tax		197	200	144	56
Delinquent Tax		4,105	2,430	1,819	611
16/20 M Truck Tax		921	750	541	209
In Lieu of Tax		193	8	252	( 244)
Total Cash Receipts / Revenue		<u>116,696</u>	<u>109,563</u>	<u>103,582</u>	<u>5,981</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>108,000</u>	<u>108,000</u>	<u>108,000</u>	
Total Expenditures and Transfers		<u>108,000</u>	<u>108,000</u>	<u>108,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		8,696	1,563		
Unencumbered Cash, Beginning		<u>1</u>	<u>8,697</u>		
Unencumbered Cash, Ending		<u>8,697</u>	<u>10,260</u>		



## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	37,248	35,038	34,951	87
Motor Vehicle Tax		4,005	4,315	2,355	1,960
Recreational Vehicle Tax		73	74	53	21
Delinquent Tax		1,520	900	674	226
16/20 M Truck Tax		338	278	201	77
In Lieu of Tax		71	3	93	( 90)
Total Cash Receipts / Revenue		<u>43,255</u>	<u>40,608</u>	<u>38,327</u>	<u>2,281</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	
Total Expenditures and Transfers		<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		3,255	608		
Unencumbered Cash, Beginning			3,255		
Unencumbered Cash, Ending		<u>3,255</u>	<u>3,863</u>		

Wilson County, Kansas  
Intellectual Disability Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	18,662	17,481	17,437	44
Motor Vehicle Tax		1,994	2,162	1,179	983
Recreational Vehicle Tax		36	37	27	10
Delinquent Tax		762	451	338	113
16/20 M Truck Tax		174	139	101	38
In Lieu of Tax		36	1	47	(46)
Total Cash Receipts / Revenue		<u>21,664</u>	<u>20,271</u>	<u>19,129</u>	<u>1,142</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	
Total Expenditures and Transfers		<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		1,664	271		
Unencumbered Cash, Beginning			1,664		
Unencumbered Cash, Ending		<u>1,664</u>	<u>1,935</u>		

Wilson County, Kansas  
 Noxious Weed Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2013  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 29,550	13,054	13,051	3
Motor Vehicle Tax	5	3,409	1,869	1,540
Recreational Vehicle Tax		59	42	17
Delinquent Tax	605	488	535	( 47)
16/20 M Truck Tax	105		159	( 159)
In Lieu of Tax	41	1	74	( 73)
Total Cash Receipts / Revenue	<u>30,306</u>	<u>17,011</u>	<u>15,730</u>	<u>1,281</u>
Expenditures and Transfers				
Agriculture				
Contractual Services	13,249	14,271	12,600	( 1,671)
Commodities	7,525	9,904	16,000	6,096
Employee Benefits	1,061	789		( 789)
Reimbursed Expense	( 1,502)			
Total Agriculture	<u>20,333</u>	<u>24,964</u>	<u>28,600</u>	<u>3,636</u>
Transfers				
Operating Transfers Out	7,000	2,000		( 2,000)
Total Expenditures and Transfers	<u>27,333</u>	<u>26,964</u>	<u>28,600</u>	<u>1,636</u>
Receipts Over (Under)				
Expenditures and Transfers	2,973	( 9,953)		
Unencumbered Cash, Beginning	<u>10,774</u>	<u>13,747</u>		
Unencumbered Cash, Ending	<u>13,747</u>	<u>3,794</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	1,177,526	845,261	844,772	489
Motor Vehicle Tax		133,418	136,439	74,431	62,008
Recreational Vehicle Tax		2,437	2,345	1,688	657
Delinquent Tax		56,114	29,386	21,320	8,066
16/20 M Truck Tax		15,042	9,257	6,347	2,910
In Lieu of Tax		1,985	72	2,954	( 2,882)
Total Taxes		<u>1,386,522</u>	<u>1,022,760</u>	<u>951,512</u>	<u>71,248</u>
Intergovernmental					
Special City & County Highway		<u>430,805</u>	<u>418,632</u>	<u>448,754</u>	<u>( 30,122)</u>
Licenses, Fees, and Permits					
Service Fees			10,000		10,000
Miscellaneous					
Sale of Surplus Property		19,123	138,963		138,963
Other		<u>37,987</u>	<u>8,686</u>		<u>8,686</u>
Total Miscellaneous		<u>57,110</u>	<u>147,649</u>		<u>147,649</u>
Total Cash Receipts / Revenue		<u>1,874,437</u>	<u>1,599,041</u>	<u>1,400,266</u>	<u>198,775</u>
Expenditures and Transfers					
Public Works					
Maintenance					
Personal Services		531,358	505,016	558,242	53,226
Contractual Services		44,853	62,965	59,220	( 3,745)
Commodities		706,602	917,559	706,500	( 211,059)
Capital Outlay			34,868	200,000	165,132
Employee Benefits		231,576	239,455	276,504	37,049
Reimbursed Expense	(	<u>22,857</u> )	<u>( 20,506)</u>	<u>( 10,000)</u>	<u>10,506</u>
Total Maintenance		<u>1,491,532</u>	<u>1,739,357</u>	<u>1,790,466</u>	<u>51,109</u>
Transfers					
Operating Transfers Out		<u>300,000</u>	<u>25,000</u>		<u>( 25,000)</u>
Total Expenditures and Transfers		<u>1,791,532</u>	<u>1,764,357</u>	<u>1,790,466</u>	<u>26,109</u>
Receipts Over (Under)					
Expenditures and Transfers		82,905	( 165,316)		
Unencumbered Cash, Beginning		<u>399,811</u>	<u>482,716</u>		
Unencumbered Cash, Ending		<u>482,716</u>	<u>317,400</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	54,046	56,259	63,954	( 7,695)
Motor Vehicle Tax		5,158	5,146	5,269	( 123)
Recreational Vehicle Tax		109	99	129	( 30)
Delinquent Tax		1,087	871	995	( 124)
16/20 M Truck Tax		612	538	739	( 201)
Total Cash Receipts / Revenue		<u>61,012</u>	<u>62,913</u>	<u>71,086</u>	<u>( 8,173)</u>
Expenditures and Transfers					
Public Safety					
Contractual Services		<u>59,000</u>	<u>64,925</u>	<u>75,000</u>	<u>10,075</u>
Total Expenditures and Transfers		<u>59,000</u>	<u>64,925</u>	<u>75,000</u>	<u>10,075</u>
Receipts Over (Under)					
Expenditures and Transfers		2,012	( 2,012)		
Unencumbered Cash, Beginning		<u>1</u>	<u>2,013</u>		
Unencumbered Cash, Ending		<u>2,013</u>	<u>1</u>		

Service Program for the Elderly Fund  
Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	58,855	55,295	55,238	57
Motor Vehicle Tax		6,299	6,817	3,719	3,098
Recreational Vehicle Tax		115	117	84	33
Delinquent Tax		2,405	1,425	1,066	359
16/20 M Truck Tax		552	438	317	121
In Lieu of Tax		113	5	148	(143)
Total Cash Receipts / Revenue		<u>68,339</u>	<u>64,097</u>	<u>60,572</u>	<u>3,525</u>
Expenditures and Transfers					
Social Services for Aged and Poor					
Contractual Services		63,200	63,200	63,200	
Total Expenditures and Transfers		<u>63,200</u>	<u>63,200</u>	<u>63,200</u>	
Receipts Over (Under)					
Expenditures and Transfers		5,139	897		
Unencumbered Cash, Beginning		<u>1</u>	<u>5,140</u>		
Unencumbered Cash, Ending		<u>5,140</u>	<u>6,037</u>		

Wilson County, Kansas  
Special Alcohol Program Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$	10,620	10,705	10,000
Total Cash Receipts / Revenue		<u>10,620</u>	<u>10,705</u>	<u>10,000</u>
Expenditures and Transfers				
Health				
Contractual Services		10,620	10,705	16,300
Total Expenditures and Transfers		<u>10,620</u>	<u>10,705</u>	<u>16,300</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ ( 32)			
Motor Vehicle Tax	72			
Delinquent Tax	2,280	651		651
16/20 M Truck Tax	1,461			
Total Cash Receipts / Revenue	<u>3,781</u>	<u>651</u>	<u></u>	<u>651</u>
Expenditures and Transfers				
Public Works				
Contractual Services	13,875	5,762	225,053	219,291
Commodities		7,182		( 7,182)
Total Expenditures and Transfers	<u>13,875</u>	<u>12,944</u>	<u>225,053</u>	<u>212,109</u>
Receipts Over (Under)				
Expenditures and Transfers	( 10,094)	( 12,293)		
Unencumbered Cash, Beginning	<u>291,050</u>	<u>280,956</u>		
Unencumbered Cash, Ending	<u>280,956</u>	<u>268,663</u>		



## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Delinquent Tax - Fgn County	\$	<u>12</u>	<u>7</u>	<u>7</u>
Total Cash Receipts / Revenue		<u>12</u>	<u>7</u>	<u>7</u>
Expenditures and Transfers				
General Government				
Contractual Services		<u>4,000</u>	<u>2,977</u>	<u>43,071</u>
Total Expenditures and Transfers		<u>4,000</u>	<u>2,977</u>	<u>40,094</u>
Receipts Over (Under)				
Expenditures and Transfers	(	3,988)	(	2,970)
Unencumbered Cash, Beginning		<u>47,034</u>	<u>43,046</u>	
Unencumbered Cash, Ending		<u>43,046</u>	<u>40,076</u>	

Wilson County, Kansas  
Special Park and Recreation Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 2,262	2,300	2,000	300
Total Cash Receipts / Revenue	<u>2,262</u>	<u>2,300</u>	<u>2,000</u>	<u>300</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	<u>2,262</u>	<u>2,300</u>	<u>3,200</u>	<u>900</u>
Total Expenditures and Transfers	<u>2,262</u>	<u>2,300</u>	<u>3,200</u>	<u>900</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Tourism and Convention Promotion Fund  
Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Transient Guest Tax	\$	1,280	940	2,000
Total Cash Receipts / Revenue		1,280	940	2,000
Expenditures and Transfers				
Economic Development				
Contractual Services			6,000	10,000
Total Expenditures and Transfers			6,000	10,000
Receipts Over (Under)				
Expenditures and Transfers		1,280	( 5,060)	
Unencumbered Cash, Beginning		6,777	8,057	
Unencumbered Cash, Ending		8,057	2,997	

Wilson County, Kansas  
Special Equipment Reserve Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 15,000	10,000
Total Cash Receipts / Revenue	<u>15,000</u>	<u>10,000</u>
Expenditures and Transfers		
General Government		
Capital Outlay	<u>16,428</u>	<u>13,734</u>
Total Expenditures and Transfers	<u>16,428</u>	<u>13,734</u>
Receipts Over (Under)		
Expenditures and Transfers	( 1,428 )	( 3,734 )
Unencumbered Cash, Beginning	<u>48,212</u>	<u>46,784</u>
Unencumbered Cash, Ending	<u><u>46,784</u></u>	<u><u>43,050</u></u>

Wilson County, Kansas  
Special Noxious Weed Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Transfers				
Operating Transfers In	\$ 7,000	2,000		2,000
Total Cash Receipts / Revenue	<u>7,000</u>	<u>2,000</u>	<u></u>	<u>2,000</u>
Expenditures and Transfers				
Agriculture				
Capital Outlay			46,600	46,600
Total Expenditures and Transfers			<u>46,600</u>	<u>46,600</u>
Receipts Over (Under)				
Expenditures and Transfers	7,000	2,000		
Unencumbered Cash, Beginning	<u>46,533</u>	<u>53,533</u>		
Unencumbered Cash, Ending	<u>53,533</u>	<u>55,533</u>		

Wilson County, Kansas  
Special Highway Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Works		
Commodities	10,705	
Total Expenditures and Transfers	10,705	
Receipts Over (Under)		
Expenditures and Transfers	( 10,705)	
Unencumbered Cash, Beginning	562,858	552,153
Unencumbered Cash, Ending	552,153	552,153

Wilson County, Kansas  
Special Machinery Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 300,000	25,000
Total Cash Receipts / Revenue	<u>300,000</u>	<u>25,000</u>
Expenditures and Transfers		
Equipment		
Public Works	<u>392,095</u>	<u>313,164</u>
Total Expenditures and Transfers	<u>392,095</u>	<u>313,164</u>
Receipts Over (Under)		
Expenditures and Transfers	( 92,095 )	( 288,164 )
Unencumbered Cash, Beginning	<u>414,756</u>	<u>322,661</u>
Unencumbered Cash, Ending	<u><u>322,661</u></u>	<u><u>34,497</u></u>

Emergency Telephone Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Current Year			Variance Favorable (Unfavor)
		Prior Year Actual	Current Year Actual	Budget	
Cash Receipts / Revenue					
Licenses, Fees, and Permits					
Emergency Telephone Tax	\$	66,595	54,020	50,000	4,020
Total Cash Receipts / Revenue		<u>66,595</u>	<u>54,020</u>	<u>50,000</u>	<u>4,020</u>
Expenditures and Transfers					
Public Safety					
Contractual Services		49,341	66,439	50,000	( 16,439)
Capital Outlay				50,000	50,000
Total Expenditures and Transfers		<u>49,341</u>	<u>66,439</u>	<u>100,000</u>	<u>33,561</u>
Receipts Over (Under)					
Expenditures and Transfers		17,254	( 12,419)		
Unencumbered Cash, Beginning		<u>50,224</u>	<u>67,478</u>		
Unencumbered Cash, Ending		<u>67,478</u>	<u>55,059</u>		



Wilson County, Kansas  
Jail Bond and Interest Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Countywide Sales Tax	\$	410		
Total Cash Receipts / Revenue		410		
Expenditures and Transfers				
Transfers				
Residual Equity Transfer Out		285,177		
Total Expenditures and Transfers		285,177		
Receipts Over (Under)				
Expenditures and Transfers	(	284,767)		
Unencumbered Cash, Beginning		284,767		
Unencumbered Cash, Ending				

Wilson County, Kansas  
Motor Vehicle Operating Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 93,210	92,677
Total Cash Receipts / Revenue	<u>93,210</u>	<u>92,677</u>
Expenditures and Transfers		
General Government		
Personal Services	38,983	48,503
Contractual Services	21,102	18,459
Commodities	10,195	5,635
Capital Outlay	788	2,000
Employee Benefits	6,367	8,564
Total General Government	<u>77,435</u>	<u>83,161</u>
Transfers		
Operating Transfers Out	5,755	13,785
Total Expenditures and Transfers	<u>83,190</u>	<u>96,946</u>
Receipts Over (Under)		
Expenditures and Transfers	10,020	( 4,269 )
Unencumbered Cash, Beginning	1,683	11,703
Unencumbered Cash, Ending	<u>11,703</u>	<u>7,434</u>

Wilson County, Kansas  
Prosecuting Attorney Training Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,945	3,222
Total Cash Receipts / Revenue	<u>2,945</u>	<u>3,222</u>
Expenditures and Transfers		
General Government		
Personal Services	2,100	
Contractual Services	<u>1,129</u>	<u>1,777</u>
Total Expenditures and Transfers	<u>3,229</u>	<u>1,777</u>
Receipts Over (Under)		
Expenditures and Transfers	( 284)	1,445
Unencumbered Cash, Beginning	<u>12,070</u>	<u>11,786</u>
Unencumbered Cash, Ending	<u><u>11,786</u></u>	<u><u>13,231</u></u>

Wilson County, Kansas  
Special Law Enforcement Trust Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Sale of Confiscations	\$ 5,506	50
Donations		1,051
Total Cash Receipts / Revenue	<u>5,506</u>	<u>1,101</u>
Expenditures and Transfers		
Public Safety		
Contractual Services		510
Commodities	119	1,901
Capital Outlay		6,538
Total Expenditures and Transfers	<u>119</u>	<u>8,949</u>
Receipts Over (Under)		
Expenditures and Transfers	5,387	( 7,848)
Unencumbered Cash, Beginning	<u>5,049</u>	<u>10,436</u>
Unencumbered Cash, Ending	<u><u>10,436</u></u>	<u><u>2,588</u></u>

Wilson County, Kansas  
Register of Deeds Technology Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 11,740	15,431
Use of Money and Property		
Interest on Investments	62	38
Total Cash Receipts / Revenue	<u>11,802</u>	<u>15,469</u>
Expenditures and Transfers		
General Government		
Contractual Services	5,350	8,245
Total Expenditures and Transfers	<u>5,350</u>	<u>8,245</u>
Receipts Over (Under)		
Expenditures and Transfers	6,452	7,224
Unencumbered Cash, Beginning	<u>11,154</u>	<u>17,606</u>
Unencumbered Cash, Ending	<u><u>17,606</u></u>	<u><u>24,830</u></u>

Wilson County, Kansas  
Special Permit Fees Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Service Fees	\$	234,515
Total Cash Receipts / Revenue		234,515
Expenditures and Transfers		
Public Safety		
Contractual Services		4,320
Total Expenditures and Transfers		4,320
Receipts Over (Under)		
Expenditures and Transfers		230,195
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		230,195

Wilson County, Kansas  
 Sheriff's Special Donations Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

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For the Year Ended December 31, 2013  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$	28,160
Miscellaneous		
Donations	1,820	
Total Cash Receipts / Revenue	1,820	28,160
Expenditures and Transfers		
Public Safety		
Commodities	1,918	1,113
Total Expenditures and Transfers	1,918	1,113
Receipts Over (Under)		
Expenditures and Transfers	( 98 )	27,047
Unencumbered Cash, Beginning	2,520	2,422
Unencumbered Cash, Ending	2,422	29,469

Wilson County, Kansas  
Community Corrections Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 360,829	373,287
Total Cash Receipts / Revenue	<u>360,829</u>	<u>373,287</u>
Expenditures and Transfers		
General Government		
Contractual Services		12
Public Safety		
Personal Services	262,971	239,827
Contractual Services	44,588	45,277
Employee Benefits	42,240	78,900
Reimbursed Expense	( 720)	( 499)
Total Public Safety	<u>349,079</u>	<u>363,505</u>
Total Expenditures and Transfers	<u>349,079</u>	<u>363,517</u>
Receipts Over (Under)		
Expenditures and Transfers	11,750	9,770
Unencumbered Cash, Beginning		11,750
Unencumbered Cash, Ending	<u>11,750</u>	<u>21,520</u>



Wilson County, Kansas  
Registered Offenders Fees Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,250	2,900
Total Cash Receipts / Revenue	<u>3,250</u>	<u>2,900</u>
Expenditures and Transfers		
Public Safety		
Commodities	<u>2,393</u>	<u>376</u>
Total Expenditures and Transfers	<u>2,393</u>	<u>376</u>
Receipts Over (Under)		
Expenditures and Transfers	857	2,524
Unencumbered Cash, Beginning	<u>972</u>	<u>1,829</u>
Unencumbered Cash, Ending	<u><u>1,829</u></u>	<u><u>4,353</u></u>

Wilson County, Kansas  
 Bioterrorism Grant Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2013  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 3,770	1
Total Cash Receipts / Revenue	<u>3,770</u>	<u>1</u>
Expenditures and Transfers		
Health		
Contractual Services	535	
Commodities	<u>2,017</u>	<u>5,459</u>
Total Expenditures and Transfers	<u>2,552</u>	<u>5,459</u>
Receipts Over (Under)		
Expenditures and Transfers	1,218	( 5,458 )
Unencumbered Cash, Beginning	<u>8,031</u>	<u>9,249</u>
Unencumbered Cash, Ending	<u><u>9,249</u></u>	<u><u>3,791</u></u>

Wilson County, Kansas  
SLVC Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
General Government		
Contractual Services	974	3,663
Commodities	25,027	15,818
Reimbursed Expense	( 737)	
Total General Government	<u>25,264</u>	<u>19,481</u>
Health		
Personal Services	<u>5,933</u>	
Total Expenditures and Transfers	<u>31,197</u>	<u>19,481</u>
Receipts Over (Under)		
Expenditures and Transfers	( 31,197)	( 19,481)
Unencumbered Cash, Beginning	<u>50,678</u>	<u>19,481</u>
Unencumbered Cash, Ending	<u><u>19,481</u></u>	<u><u>19,481</u></u>

Wilson County, Kansas  
Federal Aid - Health Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 500	
Miscellaneous		
Other	385	
Total Cash Receipts / Revenue	885	
Expenditures and Transfers		
Health		
Commodities	385	141
Total Expenditures and Transfers	385	141
Receipts Over (Under)		
Expenditures and Transfers	500	( 141 )
Unencumbered Cash, Beginning	107	607
Unencumbered Cash, Ending	607	466

Wilson County, Kansas  
Flex-Savings Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Miscellaneous		
Payroll Withholdings and Benefits	\$ 121,410	8,348
Total Cash Receipts / Revenue	<u>121,410</u>	<u>8,348</u>
Expenditures and Transfers		
General Government		
Employee Benefits	<u>34,655</u>	<u>41,151</u>
Total Expenditures and Transfers	<u>34,655</u>	<u>41,151</u>
Receipts Over (Under)		
Expenditures and Transfers	86,755	( 32,803 )
Unencumbered Cash, Beginning		86,755
Unencumbered Cash, Ending	<u><u>86,755</u></u>	<u><u>53,952</u></u>

Wilson County, Kansas  
Community Development Block Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	1,086	1,086
Unencumbered Cash, Ending	1,086	1,086

Wilson County, Kansas  
FEMA Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	8,093
Total Cash Receipts / Revenue		8,093
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		8,093
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		8,093

Wilson County, Kansas  
Emergency Preparedness Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 652	639
Total Cash Receipts / Revenue	<u>652</u>	<u>639</u>
Expenditures and Transfers		
General Government		
Contractual Services	21,970	120
Total Expenditures and Transfers	<u>21,970</u>	<u>120</u>
Receipts Over (Under)		
Expenditures and Transfers	( 21,318)	519
Unencumbered Cash, Beginning	21,890	612
Prior Year Encumbr. Cancelled	40	
Unencumbered Cash, Ending	<u><u>612</u></u>	<u><u>1,131</u></u>



Wilson County, Kansas  
Clock Tower Donations Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
General Government		
Contractual Services	68	
Total Expenditures and Transfers	68	
Receipts Over (Under)		
Expenditures and Transfers	( 68 )	
Unencumbered Cash, Beginning	68	
Unencumbered Cash, Ending		

Wilson County, Kansas  
 Juvenile Justice Authority Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 436,517	334,456
Total Cash Receipts / Revenue	<u>436,517</u>	<u>334,456</u>
Expenditures and Transfers		
General Government		
Personal Services	255,092	233,530
Contractual Services	76,204	68,139
Commodities	73	
Employee Benefits	39,177	70,106
Reimbursed Expense	( 40)	( 676)
Total Expenditures and Transfers	<u>370,506</u>	<u>371,099</u>
Receipts Over (Under)		
Expenditures and Transfers	66,011	( 36,643)
Unencumbered Cash, Beginning	<u>66,011</u>	<u>66,011</u>
Unencumbered Cash, Ending	<u><u>66,011</u></u>	<u><u>29,368</u></u>

Wilson County, Kansas  
 Diversion Fees Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2013  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 15,316	11,449
Total Cash Receipts / Revenue	<u>15,316</u>	<u>11,449</u>
Expenditures and Transfers		
General Government		
Contractual Services	13,655	14,546
Commodities	<u>610</u>	<u>        </u>
Total Expenditures and Transfers	<u>14,265</u>	<u>14,546</u>
Receipts Over (Under)		
Expenditures and Transfers	1,051	( 3,097 )
Unencumbered Cash, Beginning	<u>13,995</u>	<u>15,046</u>
Unencumbered Cash, Ending	<u><u>15,046</u></u>	<u><u>11,949</u></u>

Wilson County, Kansas  
KDHE - BWM Site Cleanup Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	4,625	4,625
Unencumbered Cash, Ending	4,625	4,625

Wilson County, Kansas  
Rural Opportunity Zone Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	1,500
Total Cash Receipts / Revenue		1,500
Expenditures and Transfers		
Economic Development		
Contractual Services		1,500
Total Expenditures and Transfers		1,500
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Wilson County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2013

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Altoona City, General	\$	36,478	36,478	
		800	800	
Altoona City, Library		3,433	3,433	
Altoona City, Bond & Interest		4,070	4,070	
Benedict City, General		2,982	2,982	
Buffalo City, General		50,395	50,395	
Buffalo City, Bond & Interest		4,183	4,183	
Coyville City, General		3,070	3,070	
Fredonia City, General		431,022	431,022	
Fredonia City, Bond & Interest		89,722	89,722	
Fredonia City, Library		120,133	120,133	
Fredonia City, Special Weeds		892	892	
Neodesha City, General	3,132	393,029	396,161	
Neodesha City, Library	554	68,791	69,345	
Neodesha City, Recreation		13	13	
Neodesha City, Industrial Dev.	64	8,673	8,737	
Neodesha City, Weed		7,000	7,000	
Neodesha City, Sewer		77,490	77,490	
New Albany City, General		1,953	1,953	
Subtotal Cities	<u>3,750</u>	<u>1,304,129</u>	<u>1,307,879</u>	
Townships:				
Cedar Township, General	( 1 )			( 1 )
Chetopa Township, General		546	546	
Chetopa Township, Cemetery		3,118	3,118	
Fall River Township, General		1,983	1,983	
Fall River Township, Building		22	22	
Fall River Township, Cemetery		3,675	3,675	
Guilford Township, General		1,078	1,078	
Guilford Township, Fire		2,149	2,149	
Neodesha Township, General	4	5,482	5,486	
Neodesha Township, Fire	11	14,485	14,496	
Newark Township, General		5	5	
Newark Township, Fire		15	15	
Pleasant Valley Township, General		1,154	1,154	
Prairie Township, General		402	402	
Verdigris Township, General		1,089	1,089	
Subtotal Townships	<u>14</u>	<u>35,203</u>	<u>35,218</u>	<u>( 1 )</u>
Schools:				
U.S.D. #447 General		30,902	30,902	
U.S.D. #447 Supplemental General		35,650	35,650	
U.S.D. #447 Recreation Commission		3,540	3,540	
U.S.D.#387, General		355,233	355,233	
U.S.D.#387, Supplemental General		450,214	450,214	
U.S.D.#461, General	1,550	369,350	370,900	
U.S.D.#461, Capital Outlay	171	45,710	45,881	
U.S.D.#461, Bond & Interest	544	168,373	168,917	
U.S.D. #461, Supplemental General	2,431	733,055	735,486	

Wilson County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2013

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
U.S.D. #461, Recreation Commission	155	47,413	47,568	
U.S.D.#484, General		631,342	631,342	
U.S.D.#484, Capital Outlay		20,338	20,338	
U.S.D.#484, Supplemental General		1,004,169	1,004,169	
U.S.D. #484 Recreation		59,318	59,318	
Subtotal Schools	<u>4,851</u>	<u>3,954,607</u>	<u>3,959,458</u>	
Cemeteries:				
High Prairie #1, Cem 23		6,197	6,197	
Buffalo #2, Cem 24,		7,271	7,271	
Maple Grove #3, Cem 25		3,438	3,438	
Little Sandy #40, Cem 26		1,135	1,135	
Farmington #5, Cem 27		3,778	3,778	
Grandview #6Jt. Cem 28		3,122	3,116	6
Big Sandy #7, Cem 29	1	34	35	
Bachelor #8, Cem 30		1,230	1,230	
Pleasant Valley #9, Cem 31		2,302	2,302	
Cedar #10, Cem 32		27,619	27,619	
Vilas Bethel #11, Cem 33		3,692	3,692	
Mt. Pleasant #12, Cem 34		1,728	1,728	
Coyville #13, Cem 35		2,983	2,983	
Varner Ross #14, Cem 36		3,225	3,191	34
Talleyrand #15, Cem 37		4,365	4,365	
Star #16, Cem 38		2,732	2,732	
Caley #17Jt, Cem 39		1,056	1,056	
Shelly #18, Cem 40		2,040	2,040	
Colfax Village Creek #19, Cem 41		2,531	2,531	
Subtotal Cemeteries	<u>1</u>	<u>80,478</u>	<u>80,439</u>	<u>40</u>
Watershed Districts:				
Elk River Jt47, Watershed		1,390	1,390	
Cedar Creek Jt56 Watershed	1		1	
Duck Creek Jt 59 Watershed		6,757	6,757	
Tri Creed Jt 100, Watershed		48,901	48,901	
Turkey Creek Jt 103, Watershed		987	987	
Subtotal Watershed Districts	<u>1</u>	<u>58,035</u>	<u>58,036</u>	
Regional Library:				
	10	99,430	99,440	
	1	6,696	6,697	
Subtotal Regional Library	<u>11</u>	<u>106,126</u>	<u>106,137</u>	
Total Subdivisions	<u>8,628</u>	<u>5,538,578</u>	<u>5,547,167</u>	<u>39</u>
State Funds:				
	78	77,845	77,845	78
	39	38,923	38,923	39
		13,357	13,357	
Total State Funds	<u>117</u>	<u>130,125</u>	<u>130,125</u>	<u>117</u>

Wilson County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2013

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll Clearing	56,975	1,867,799	1,891,982	32,792
Motor Vehicle Licenses	( 345)	( 693,747)	693,013	389
Driver License Fees		22,626	22,625	1
Game Licenses	989	15,458	16,390	57
MVR Copy Fees		185	120	65
Heritage Trust	490	2,392	2,128	754
Unclaimed Money	8,540			8,540
Cash Bond Deposits	10,008	10		10,018
Sales Tax	18,402	379,477	380,261	17,618
IRP - Large Trucks		661,674	661,676	( 2)
State VIN Fees	36	934	874	96
Oil & Gas Depletion Fund	81,636	34,988	63,500	53,124
Treasurer's Holding Account	3,981	3,748	3,989	3,740
Total Other Agency Funds	<u>180,712</u>	<u>3,683,038</u>	<u>3,736,558</u>	<u>127,192</u>
Distributable Funds:				
Current Tax	6,030,476	9,641,681	9,889,595	5,782,562
Delinquent Tax	3,663	270,217	265,012	8,868
Motor Vehicle Tax	4,049	1,043,105	1,040,994	6,160
Recreational Vehicle Tax	90	17,552	17,642	
Mineral Production Tax		48,393	48,393	
Local Alcoholic Liquor		15,306	15,306	
In Lieu of Tax		12,899	838	12,061
Neighborhood Revitalization		12,039	12,039	
Total Distributable Funds	<u>6,038,278</u>	<u>11,061,192</u>	<u>11,289,819</u>	<u>5,809,651</u>
Total Agency Funds	<u>6,227,735</u>	<u>20,412,933</u>	<u>20,703,669</u>	<u>5,936,999</u>



County of Wilson, Kansas  
Reconciliation of 2012 Tax Roll  
For the Year Ended December 31, 2013

Schedule 4

<u>County Clerk's Abstract of Taxes Levied</u>	\$	10,302,220
Add: Supplemental Tax Roll		233,546
Deduct: Taxes Abated		<u>(54,820)</u>
Tax Roll as Adjusted		<u><u>10,480,946</u></u>
 <u>County Treasurer's Accounting:</u>		
Net Current Tax Collections	\$	9,870,932
Uncollected:		
Personal Property		51,347
Real Estate		<u>558,667</u>
Total Uncollected		<u>610,014</u>
Net Tax Roll		<u><u>10,480,946</u></u>

County of Wilson, Kansas  
Rhonda Willard, County Clerk  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2013

Schedule 5  
(Page 1 of 4)

Balance - January 1		\$	220
<u>Receipts:</u>			
Fish and Game Licenses	\$	15,543	
Clerk's Fees		1,182	
Other		<u>124</u>	
Total Receipts			16,849
<u>Disbursements:</u>			
To County Treasurer:			<u>16,849</u>
Balance - December 31			<u><u>220</u></u>

County of Wilson, Kansas  
Teresa Young, Register of Deeds  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2013

Schedule 5  
(Page 2 of 4)

Balance - January 1		\$	0
<u>Receipts:</u>			
Mortgage Registration Fees	\$	53,887	
Heritage Trust Fees		2,155	
Recording Fees and Maps		24,338	
Fax and Copy Fees		5,886	
Technology Fund Fees		<u>15,430</u>	
Total Receipts			101,696
<u>Disbursements:</u>			
To County Treasurer			<u>101,696</u>
Balance - December 31			<u><u>0</u></u>

County of Wilson, Kansas  
Janel Downey, Clerk of the District Court  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2013

Schedule 5  
(Page 3 of 4)

Balance - January 1	\$	90,164
<u>Receipts:</u>		
Clerk Fee State	122,210	
LETC	24,180	
IDS	820	
Criminal Probation Fee	7,695	
Driver License Reinstatement	5,475	
Indigent Defense Fee (BIDS)	1,220	
State General Fund	964	
Checking Interest	202	
Fines, Penalties and Forfeitures	160,510	
Marriage License Fee	3,540	
KBI DNA Database Fee	2,913	
Clerk Fee County	3,198	
Prosecuting Attorney Training Fund	3,237	
Juvenile Supervision Fee	1,278	
Attorney Fee County	31,714	
Witness Fee	143	
Alcohol/Blood/Drug Testing	2,947	
Miscellaneous Fees	3,123	
Finger Print Fee	2,370	
FG Prosecution Fee	778	
Law Library Fee	14,664	
Attorney Fee State	16,794	
KBI Lab Fee	3,839	
Criminal /Juvenile/ Civil Bond	62,468	
Restitution	26,227	
Overage Refund	739	
Unapplied Receipts	110,484	
Judgments Payable	235,084	
Unclaimed Property	82	
Judicial Branch Surcharge	54,099	
Total Receipts		902,997
<u>Disbursements:</u>		
Clerk Fee State	122,210	
LETC	24,180	
IDS	820	
Criminal Probation Fee	7,695	
Driver License Reinstatement	5,475	
Indigent Defense Fee (BIDS)	1,220	
State General Fund	964	
Checking Interest	193	
Fines, Penalties and Forfeitures	160,510	
Marriage License Fee	3,540	
KBI DNA Database Fee	2,913	
Clerk Fee County	3,198	
Prosecuting Attorney Training Fund	3,237	
Juvenile Supervision Fee	1,278	
Attorney Fee County	31,714	
Witness Fee	143	
Alcohol/Blood/Drug Testing	2,947	
Miscellaneous Fees	3,124	
Finger Print Fee	2,370	
FG Prosecution Fee	728	
Law Library Fee	14,664	
Attorney Fee State	16,794	
KBI Lab Fee	3,839	
Criminal /Juvenile/ Civil Bond	45,684	
Restitution	25,903	
Overage Refund	735	
Unapplied Receipts	110,622	
Judgments Payable	134,284	
Unclaimed Property	56	
Judicial Branch Surcharge	54,099	
Total Disbursements		785,139
Balance - December 31		208,022
Composition of Ending Balance:		
Demand Deposit, State Bank of Fredonia, Fredonia, Kansas		208,022

County of Wilson, Kansas  
Pete Figgins, Sheriff  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2013

Schedule 5  
(Page 4 of 4)

Balance - January 1		\$	
<u>Receipts:</u>			
Sheriff Fees	\$	19,464	
Jail Keep and Work Release		43,116	
Commissary and Commissions		6,564	
VIN Fees		9,200	
Serveillance Services		25,170	
Miscellaneous Reimbursements			
Total Receipts			103,514
<u>Disbursements:</u>			
To County Treasurer:			<u>103,514</u>
Balance - December 31			<u><u>0</u></u>

Wilson County, Kansas  
Reconciliation of Expenditures  
For the Year Ended December 31, 2013

Schedule 6

Total Expenditures per Schedule 1	\$ 6,809,797
Plus Non Budgeted Funds:	
Special Equipment Reserve	13,734
Special Machinery	313,164
Special Auto Fund	96,946
Prosecuting Attorney Training	1,777
Special Law Enforcement Trust Fund	8,949
Register of Deeds Technology Fund	8,245
Special Permit Fees Fund	4,320
Sheriff's Special Donations	1,113
Community Corrections	363,517
Registered Offenders	376
Bioterrorism Grant	5,459
SLVC Grant	19,481
Federal Aid - Health	141
Flex-Savings	41,151
Emergency Preparedness Grant	120
Rural Opportunity Zone	1,500
Juvenile Justice Authority	371,099
Diversion Fees	14,546
Total Expenditures per Financial Statement	<u>8,075,435</u>