

**WILSON COUNTY, KANSAS**

Independent Auditors' Report and  
Financial Statement with  
Supplementary Information

For the Year Ended December 31, 2015

**WILSON COUNTY, KANSAS**  
 For the Year Ended December 31, 2015  
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**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Board of County Commissioners  
Wilson County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Wilson County, Kansas, as of and for the year ended December 31, 2015 and the related notes to the financial statement.

***Management's Responsibility for the Financial Statement***

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

***Auditors' Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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, 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, Kansas as of December 31, 2015, or changes in financial position and cash flows thereof for the year then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Wilson County, Kansas as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

***Other Matters***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds, and reconciliation of the 2014 tax roll (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
January 22, 2017

**Statement 1**

**WILSON COUNTY, KANSAS**

Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2015

General Fund Funds	Beginning Unencumbered Cash Balances			Expenditures			Ending Unencumbered Cash Balances		Add Encumbrances and Accounts Payable	Cash Balance December 31, 2015
	\$ 927,946.00	\$ 3,641,669.00	\$ 4,076,763.00	\$ 492,852.00	\$ 193,667.00					
Special Purpose:										
Ambulance	21,539.00	246,656.00	263,800.00	4,395.00						4,395.00
Appraiser's Cost	38,242.00	245,169.00	243,815.00	39,596.00			6,070.00			45,666.00
Conservation District	1,682.00	23,527.00	25,000.00	209.00						209.00
Direct Election	8,875.00	23,109.00	20,697.00	11,287.00						11,287.00
Economic Development	29,811.00	43.00	3,811.00	26,043.00						26,043.00
Extension Council	5,531.00	63,578.00	68,000.00	1,109.00						1,109.00
Health	36,874.00	443,301.00	444,123.00	36,052.00			13,301.00			49,353.00
Historical Society	461.00	4,660.00	5,000.00	121.00						121.00
Hospital Maintenance	9,414.00	10,688.00	108,000.00	2,102.00						2,102.00
Mental Health	3,472.00	39,688.00	42,500.00	660.00						660.00
Intellectual Disability	1,681.00	21,116.00	22,500.00	297.00						297.00
Noxious Weed	9,189.00	24,285.00	27,479.00	5,995.00			23.00			6,018.00
Road and Bridge	391,887.00	1,805,633.00	1,856,590.00	340,930.00			67,349.00			408,279.00
Rural Fire District No. 1	1,110.00	75,595.00	76,875.00	(170.00)						(170.00)
Service Program for the Elderly	5,525.00	58,908.00	63,200.00	1,233.00						1,233.00
Special Alcohol Program	-	9,515.00	-	9,515.00						9,515.00
Special Bridge	220,286.00	371.00	37,544.00	183,113.00						183,113.00
Special Liability	10,554.00	6.00	295.00	10,265.00						10,265.00
Special Park and Recreation	-	4,303.00	-	4,303.00						4,303.00
Tourism and Convention Promotion	3,311.00	346.00	250.00	3,407.00						3,407.00
Special Equipment Reserve	31,840.00	15,000.00	977.00	45,863.00						45,863.00
Special Noxious Weed	60,533.00	-	-	60,533.00						60,533.00
Special Highway	20,534.00	164,000.00	2,781.00	181,753.00						181,753.00
Special Machinery	153,466.00	200,000.00	132,106.00	221,360.00						221,360.00
Emergency Telephone Service	43,977.00	50,587.00	68,228.00	26,336.00						26,336.00
Trusts:										
Motor Vehicle Operation	47,227.00	182,731.00	154,540.00	75,418.00			171.00			75,589.00
Prosecuting Attorney Training	15,339.00	3,824.00	2,121.00	17,042.00						17,042.00
Special Law Enforcement Trust	1,317.00	312.00	89.00	739.00						739.00
Register of Deeds Technology	19,014.00	10,122.00	12,385.00	16,751.00						16,751.00
DOJ Equitable Sharing Program	-	25,438.00	-	25,438.00						25,438.00
Sheriff's Equipment Reserve	6,362.00	31,077.00	-	37,439.00						37,439.00
Special Permit Fees	65,961.00	105,736.00	103,888.00	67,809.00						67,809.00
Sheriff's Special Donations	4,032.00	7,553.00	96.00	11,489.00						11,489.00
Community Corrections Grant	79,910.00	439,439.00	417,712.00	101,637.00						101,637.00
Registered Offenders Fees	7,324.00	3,282.00	68.00	10,538.00						10,538.00
Bioterrorism Grant	2,564.00	-	341.00	2,223.00						2,223.00
SLVC Grant	1,224.00	-	3,199.00	(1,975.00)						(1,975.00)
Federal Aid - Health	3,466.00	-	3,044.00	422.00						422.00
Flex-Savings	21,983.00	45,174.00	54,192.00	12,965.00						13,335.00
Community Development Block Grant	1,086.00	-	-	1,086.00						1,086.00
FEMA Grant	-	5,061.00	-	5,061.00						5,061.00
Emergency Preparedness Grant	-	5,783.00	4,983.00	800.00			92.00			892.00
Clock Tower Donations	-	200.00	129.00	71.00						71.00
Juvenile Justice Authority	40,274.00	292,407.00	351,679.00	(18,998.00)						(18,350.00)
Diversion Fees	15,315.00	13,482.00	10,748.00	18,049.00			31.00			18,080.00
KDHE - BWM Site Cleanup Grant	4,625.00	-	-	4,625.00						4,625.00
Total Primary Government (Excluding Agency Funds)	\$ 2,374,763.00	\$ 8,433,374.00	\$ 8,710,349.00	\$ 2,097,788.00			\$ 282,273.00			\$ 2,380,061.00

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

**Statement 1 (Continued)**  
**WILSON COUNTY, KANSAS**

Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2015

2015

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Total Cash to be accounted for: \$ 2,380,061.00

Composition of Cash:

Cash on Hand .....	\$ 1,538.00
Demand Deposit Accounts .....	1,637,992.00
MMA Account .....	6,848,417.00
Certificates of Deposit .....	<u>1,691,639.00</u>
 Total Cash	10,179,586.00
Agency Funds Per Schedule 3	(7,799,522.00)
Adjustment for Rounding	<u>(3.00)</u>
 Total Reporting Entity (Excluding Agency Funds)	<u>\$ 2,380,061.00</u>

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

## **WILSON COUNTY, KANSAS**

### **Notes to Financial Statement For the Year Ended December 31, 2015**

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

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

#### Reporting Entity

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

#### Regulatory Basis Fund Types

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

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

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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

### Basis of Accounting

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America* The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

### Property Taxes

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

### Special Assessments

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

### Pension Plan

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

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

### Reimbursed Expenses

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

### Budgetary Information

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

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

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

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

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

- 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 is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

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

### Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Schedule 1, the County was in apparent violation with K.S.A. 79-2935, as the County has obligated expenditures in excess of budgeted limits in the General Fund. As shown in Statement 1, the County was in apparent violation with K.S.A 10-1121, as the County obligated expenditures in excess of available cash in the Rural Fire District No. 1 Fund, the SLVC Grant Fund and the Juvenile Justice Authority Fund, however, K.S.A 10-1,116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of Kansas. The SLVC Grant Fund and the Juvenile Authority Justice Fund met the criteria under the statutes and therefore, are not deemed to be in violation of the Kansas cash basis laws. As shown in Schedule 2, the General Fund made transfers to the County Equipment Reserve Fund and the Sheriff's Equipment Reserve Fund in violation of K.S.A. 79-2934 as the fund exceeded its overall budget authority.

## **3. DEPOSITS AND INVESTMENTS**

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

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

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

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

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2015.

*Deposits:* At year-end, the County's carrying amount of deposits was \$10,178,048 and the bank balance was \$11,060,580. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,302,413 was covered by FDIC insurance, \$9,758,167 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name.

#### 4. LONG-TERM DEBT

Changes in long-term debt for the County for the year ended December 31, 2015, were as follows:

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Maturity	Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>Capital Lease</b>									
TAC Controls	4.64%	August 14, 2007	\$ 715,281.00	August 14, 2022	\$ 441,015.33	\$ -	\$ (46,782.03)	\$ 394,233.30	\$ 20,463.11
2 Volvo Graders	4.60%	April 1, 2010	267,170.00	April 1, 2015	58,344.89	-	(58,344.89)	-	2,728.02
CAT Grader	2.60%	August 15, 2011	174,269.00	August 15, 2016	72,402.06	-	(35,736.45)	36,665.61	1,889.09
Excavator	2.65%	October 4, 2013	132,500.00	December 31, 2018	105,711.12	-	(25,401.65)	80,309.47	2,801.34
CAT Grader Rebuild	2.25%	May 12, 2014	137,974.00	October 15, 2018	110,186.22	-	(26,635.41)	83,550.81	2,479.18
Komatsu Loader	2.39%	May 21, 2015	100,000.00	May 21, 2019	-	100,000.00	-	100,000.00	-
<b>Total Contractual Indebtedness</b>									
							\$ 787,659.62	\$ 100,000.00	\$ (192,900.43)
								\$ 694,759.19	\$ 30,360.74

#### 4. LONG-TERM DEBT (Continued)

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

	Issue	2016	2017	2018	2019	2020	2021-2022	Total
<b>Principal</b>								
Capital Lease								
TAC Controls	\$ 48,952.72	\$ 51,224.12	\$ 53,600.92	\$ 56,088.00	\$ 58,690.49	\$ 125,677.05	\$ 394,233.30	
CAT Grader	36,665.61	-	-	-	-	-	-	36,665.61
Excavator	26,068.96	26,765.62	27,474.89	-	-	-	-	80,309.47
CAT Grader Rebuild	27,229.55	27,847.37	28,473.89	-	-	-	-	83,550.81
Komatsu Loader	19,055.43	19,516.43	19,988.58	20,472.15	20,967.41	-	-	100,000.00
Total Principal Payments	<u>157,972.27</u>	<u>125,353.54</u>	<u>129,538.28</u>	<u>76,560.15</u>	<u>79,657.90</u>	<u>125,677.05</u>	<u>694,759.19</u>	
<b>Interest</b>								
Capital Lease								
TAC Controls	18,292.42	16,021.02	13,644.22	11,157.14	8,554.65	8,813.24	76,482.69	
CAT Grader	953.29	-	-	-	-	-	-	953.29
Excavator	2,134.03	1,437.37	728.08	-	-	-	-	4,299.48
CAT Grader Rebuild	1,885.04	1,267.22	640.66	-	-	-	-	3,792.92
Komatsu Loader	2,419.24	1,958.24	1,486.09	1,002.52	507.26	-	-	7,373.35
Total Interest Payments	<u>25,684.02</u>	<u>20,683.85</u>	<u>16,499.05</u>	<u>12,159.66</u>	<u>9,061.91</u>	<u>8,813.24</u>	<u>92,901.73</u>	
Total Principal and Interest	<u>\$ 183,656.29</u>	<u>\$ 146,037.39</u>	<u>\$ 146,037.33</u>	<u>\$ 88,719.81</u>	<u>\$ 88,719.81</u>	<u>\$ 134,490.29</u>	<u>\$ 787,660.92</u>	

## **5. GENERAL LONG-TERM DEBT LIMIT**

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 November 1, 2015 was \$103,010,810. There was no outstanding debt at December 31, 2015. The resulting legal debt margin was \$3,090,324. This debt limit calculation does not include the valuation of motor vehicles.

## **6. CAPITAL LEASE OBLIGATIONS**

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

<u>Year Ended December 31</u>	<u>Totals</u>
2016	\$ 67,245.14
2017	67,245.14
2018	67,245.14
2019	67,245.14
2020	67,245.14
2021-2022	<u>134,490.29</u>
	470,715.99
Less imputed interest	<u>(76,482.69)</u>
Net Present Value of Minimum Lease Payments	394,233.30
Less: Current Maturities	<u>(48,952.72)</u>
Long-Term Capital Lease Obligations	<u>\$ 345,280.58</u>

The County has entered into a capital lease agreement in order to finance the acquisition of a CAT grader. Payments are made monthly, including interest at 2.60%. Final maturity of the lease is August 15, 2016. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2016	\$ \$37,618.90
	37,618.90
Less imputed interest	<u>(953.29)</u>
Net Present Value of Minimum Lease Payments	36,665.61
Less: Current Maturities	<u>(36,665.61)</u>
Long-Term Capital Lease Obligations	<u>\$ 0.00</u>

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

The County has entered into a capital lease agreement in order to finance the acquisition of an excavator. Payments are made monthly, including interest at 2.65%. Final maturity of the lease is December 31, 2018. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2016	\$ 28,202.99
2017	28,202.99
2018	<u>28,202.97</u>
	84,608.95
Less imputed interest	<u>(4,299.48)</u>
Net Present Value of Minimum	
Lease Payments	80,309.47
Less: Current Maturities	<u>(26,068.96)</u>
Long-Term Capital Lease Obligations	<u>\$ 54,240.51</u>

The County has entered into a capital lease agreement in order to finance the acquisition of a CAT grader rebuild. Payments are made monthly, including interest at 2.25%. Final maturity of the lease is October 15, 2018. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2016	\$ 29,114.59
2017	29,114.59
2018	<u>29,114.55</u>
	87,343.73
Less imputed interest	<u>(3,792.92)</u>
Net Present Value of Minimum	
Lease Payments	83,550.81
Less: Current Maturities	<u>(27,229.55)</u>
Long-Term Capital Lease Obligations	<u>\$ 56,321.26</u>

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

<u>Year Ended December 31</u>	<u>Totals</u>
2016	\$ 21,474.67
2017	21,474.67
2018	21,474.67
2019	21,474.67
2020	<u>21,474.67</u>
	107,373.35
Less imputed interest	<u>(7,373.35)</u>
Net Present Value of Minimum	
Lease Payments	100,000.00
Less: Current Maturities	<u>(19,055.43)</u>
Long-Term Capital Lease Obligations	<u>\$ 80,944.57</u>

## **7. OPERATING LEASES**

As of December 31, 2015 the County has entered an operating lease with Pitney Bowes. Under the current lease agreement, the future minimum rental payments are as follows:

2016	\$	2,376.00
2017		2,376.00
2018		2,376.00

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

### General Information about the Pension Plan

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

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution rate for Death and Disability Program, which increased to 1.00% as of July 1, 2015) and the statutory contribution rate was 9.48% for KPERS for the fiscal year ended December 31, 2015. Contributions to the pension plan from the County were \$290,493.21 for KPERS for the year ended December 31, 2015.

### Net Pension Liability

At December 31, 2015, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,135,942.00. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

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

### *Compensated Absences:*

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.

### *Other Post Employment Benefits:*

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

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

## **9. RISK MANAGEMENT**

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

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

The County currently operates a construction and demolition landfill. The County's sanitary waste disposal is handled through a transfer station. The County's sanitary landfill has been closed and engineering studies show the previously filled areas to be adequately covered. State and Federal environmental protection laws and regulations require that the County perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. 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.

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

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

## **12. HOSPITAL REVENUE BONDS**

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

## **13. INTERFUND TRANSFERS**

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Special Equipment Reserve	K.S.A. 19-119	\$ 5,000.00
General	Sheriff's Equipment Reserve	K.S.A. 19-119	25,000.00
Appraiser's Cost	Special Equipment Reserve	K.S.A. 19-119	5,000.00
Road and Bridge	Special Highway	K.S.A. 68-590	164,000.00
Road and Bridge	Special Machinery	K.S.A. 19-119	200,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	53,992.00

## **14. SUBSEQUENT EVENTS**

The County evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. Additionally, there were no nonrecognized subsequent events requiring disclosure.

## **SUPPLEMENTARY INFORMATION**

**Schedule 1****WILSON COUNTY, KANSAS**

Summary of Expenditures - Actual and Budget  
Regulatory Basis

(Budgeted Funds Only)

For the Year Ended December 31, 2015

Funds	General Fund	Certified Budget		Adjustments for Qualifying Budget Credits		Total Budget for Comparison	\$ 4,002,212.00	\$ 4,076,763.00	\$ 74,551.00	Expenditures Charged to Current Year Budget	Variance - Over (Under)
		\$ 4,002,212.00	\$ -	\$ -	\$ -						
<b>Special Revenue:</b>											
Ambulance	263,800.00					263,800.00		263,800.00			
Appraiser's Cost	278,452.00					278,452.00		243,815.00		(34,637.00)	
Conservation District	25,000.00					25,000.00		25,000.00			
Direct Election	28,355.00					28,355.00		20,697.00		(7,658.00)	
Economic Development	43,616.00					43,616.00		3,811.00		(39,805.00)	
Extension Council	68,000.00					68,000.00		68,000.00			
Health	443,632.00					98,969.00		542,601.00		444,123.00	
Historical Society	5,000.00					5,000.00		5,000.00			
Hospital Maintenance	108,000.00					108,000.00		108,000.00			
Mental Health	42,500.00					42,500.00		42,500.00			
Intellectual Disability	22,500.00					22,500.00		22,500.00			
Noxious Weed	28,600.00					28,600.00		28,600.00			
Road and Bridge	2,070,858.00					2,070,858.00		1,856,590.00		(214,268.00)	
Rural Fire District No. 1	77,500.00					77,500.00		76,875.00		(625.00)	
Service Program for the Elderly	63,200.00					63,200.00		63,200.00			
Special Alcohol Program	20,000.00					20,000.00		20,000.00			
Special Bridge	269,707.00					269,707.00		37,544.00		(232,163.00)	
Special Liability	37,000.00					37,000.00		295.00		(36,705.00)	
Special Park and Recreation	5,000.00					5,000.00		5,000.00		(5,000.00)	
Tourism and Convention Promotion	5,000.00					5,000.00		250.00		(4,750.00)	
Special Noxious Weed	55,550.00					55,550.00		55,550.00		(55,550.00)	
Emergency Telephone Service	118,000.00					118,000.00		68,228.00		(49,772.00)	
<b>Totals</b>	<b>\$ 8,081,482.00</b>					<b>\$ 98,969.00</b>		<b>\$ 8,180,451.00</b>		<b>\$ 7,454,470.00</b>	
											<b>\$ (725,981.00)</b>

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

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year			Variance - Over (Under)
	Actual	Budget		
<b>Cash Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 2,703,311.00	\$ 2,726,191.00		\$ (22,880.00)
Motor Vehicle Tax	258,460.00	308,157.00		(49,697.00)
Recreational Vehicle Tax	4,355.00	5,057.00		(702.00)
Delinquent Tax	94,781.00	54,171.00		40,610.00
16/20 M Truck Tax	-	19,356.00		(19,356.00)
Commercial Vehicle Tax	6,644.00	-		6,644.00
In Lieu of Tax	-	2,787.00		(2,787.00)
Mineral Production Tax	1,288.00	17,500.00		(16,212.00)
Transient Guest Tax	2,174.00	-		2,174.00
Neighborhood Revitalization Rebates	(830.00)	-		(830.00)
Interest on Tax	74,120.00	50,000.00		24,120.00
Intergovernmental				
Oil and Gas Depletion Fund	165,500.00	90,500.00		75,000.00
Local Alcoholic Liquor Tax	-	2,500.00		(2,500.00)
Contracts with Other Governments	-	32,000.00		(32,000.00)
Licenses, Fees, and Permits				
Mortgage Registration	47,775.00	45,000.00		2,775.00
Officer Fees	64,691.00	50,000.00		14,691.00
Landfill Fees	138,239.00	48,000.00		90,239.00
Use of Money and Property				
Interest on Investments	19,931.00	25,000.00		(5,069.00)
Operating Transfers from				
Motor Vehicle Operating Fund	53,992.00	10,000.00		43,992.00
Other Receipts				
Miscellaneous	7,238.00	-		7,238.00
<b>Total Cash Receipts</b>	<b>3,641,669.00</b>	<b>\$ 3,486,219.00</b>	<b>\$</b>	<b>155,450.00</b>
<b>Expenditures</b>				
General Government				
Health Savings	24,299.00	\$ -	\$	24,299.00
County Commission				
Personal Services	46,711.00	44,030.00		2,681.00
Contractual Services	731.00	750.00		(19.00)
Commodities	51.00	100.00		(49.00)
Employee Benefits	27,196.00	20,453.00		6,743.00
Reimbursed Expense	(137.00)	-		(137.00)
Total County Commission	74,552.00	65,333.00		9,219.00

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

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year			Variance - Over (Under)	
	Actual	Budget			
<b>Expenditures (Continued)</b>					
County Clerk					
Personal Services	\$ 93,458.00	\$ 90,500.00	\$ 2,958.00		
Contractual Services	2,720.00	3,840.00	(1,120.00)		
Commodities	1,698.00	1,500.00	198.00		
Capital Outlay	1,136.00	1,000.00	136.00		
Employee Benefits	35,642.00	37,726.00	(2,084.00)		
Total County Clerk	<u>134,654.00</u>	<u>134,566.00</u>	<u>88.00</u>		
County Treasurer					
Personal Services	108,757.00	109,606.00	(849.00)		
Contractual Services	28,520.00	11,670.00	16,850.00		
Commodities	3,769.00	3,650.00	119.00		
Employee Benefits	53,755.00	65,841.00	(12,086.00)		
Total County Treasurer	<u>194,801.00</u>	<u>190,767.00</u>	<u>4,034.00</u>		
County Attorney					
Personal Services	90,169.00	107,215.00	(17,046.00)		
Contractual Services	14,075.00	6,550.00	7,525.00		
Commodities	1,323.00	2,000.00	(677.00)		
Capital Outlay	841.00	1,000.00	(159.00)		
Employee Benefits	38,847.00	45,099.00	(6,252.00)		
Total County Attorney	<u>145,255.00</u>	<u>161,864.00</u>	<u>(16,609.00)</u>		
Register of Deeds					
Personal Services	67,366.00	67,680.00	(314.00)		
Contractual Services	3,418.00	4,750.00	(1,332.00)		
Commodities	1,181.00	1,800.00	(619.00)		
Capital Outlay	1,483.00	4,500.00	(3,017.00)		
Employee Benefits	32,990.00	33,670.00	(680.00)		
Total Register of Deeds	<u>106,438.00</u>	<u>112,400.00</u>	<u>(5,962.00)</u>		
Indigent Defense					
Contractual Services	121,861.00	100,000.00	21,861.00		
Reimbursed Expense	(30,801.00)	-	(30,801.00)		
Total Indigent Defense	<u>91,060.00</u>	<u>100,000.00</u>	<u>(8,940.00)</u>		
Unified Court					
Contractual Services	53,361.00	65,000.00	(11,639.00)		
Commodities	10,658.00	11,410.00	(752.00)		
Capital Outlay	601.00	4,000.00	(3,399.00)		
Reimbursed Expense	(2,211.00)	-	(2,211.00)		
Total Unified Court	<u>62,409.00</u>	<u>80,410.00</u>	<u>(18,001.00)</u>		
Courthouse General					
Contractual Services	300,036.00	300,000.00	36.00		
Commodities	60,020.00	75,000.00	(14,980.00)		
Capital Outlay	357,429.00	125,000.00	232,429.00		
Employee Benefits	23,542.00	-	23,542.00		
Reimbursed Expense	(93,517.00)	-	(93,517.00)		
Total Courthouse General	<u>647,510.00</u>	<u>500,000.00</u>	<u>147,510.00</u>		

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

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year			Variance - Over (Under)	
	Actual	Budget	(Under)		
	Actual	Budget			
<b>Expenditures (Continued)</b>					
Data Processing					
Personal Services	\$ 30,390.00	\$ 30,900.00	\$ (510.00)		
Contractual Services	15,888.00	19,000.00	(3,112.00)		
Commodities	1,370.00	1,000.00	370.00		
Capital Outlay	449.00	2,000.00	(1,551.00)		
Employee Benefits	12,224.00	12,927.00	(703.00)		
Total Data Processing	<u>60,321.00</u>	<u>65,827.00</u>	<u>(5,506.00)</u>		
Janitor					
County Coordinator					
Personal Services	38,511.00	38,140.00	371.00		
Contractual Services	2,789.00	2,350.00	439.00		
Commodities	23.00	500.00	(477.00)		
Capital Outlay	-	500.00	(500.00)		
Employee Benefits	14,383.00	14,372.00	11.00		
Total County Coordinator	<u>55,706.00</u>	<u>55,862.00</u>	<u>(156.00)</u>		
Zoning					
County Building Maintenance					
Commodities	<u>(5.00)</u>	<u>-</u>	<u>(5.00)</u>		
Maintenance					
Personal Services	56,180.00	55,900.00	280.00		
Contractual Services	1,925.00	370.00	1,555.00		
Commodities	5,638.00	6,800.00	(1,162.00)		
Capital Outlay	263.00	800.00	(537.00)		
Employee Benefits	36,293.00	38,317.00	(2,024.00)		
Total Maintenance	<u>100,299.00</u>	<u>102,187.00</u>	<u>(1,888.00)</u>		
Total General Government	<u>1,697,299.00</u>	<u>1,569,216.00</u>	<u>128,083.00</u>		
Public Safety					
County Coordinator					
Contractual Services	<u>37.00</u>	<u>-</u>	<u>37.00</u>		
Sheriff					
Personal Services	856,327.00	827,612.00	28,715.00		
Contractual Services	205,413.00	216,400.00	(10,987.00)		
Commodities	253,047.00	245,000.00	8,047.00		
Capital Outlay	93,693.00	5,000.00	88,693.00		
Employee Benefits	361,991.00	387,597.00	(25,606.00)		
Reimbursed Expense	(145,442.00)	(25,000.00)	(120,442.00)		
Total Sheriff	<u>1,625,029.00</u>	<u>1,656,609.00</u>	<u>(31,580.00)</u>		
E911 - Dispatch					
Personal Services	163,391.00	190,850.00	(27,459.00)		
Contractual Services	-	1,000.00	(1,000.00)		
Commodities	1,142.00	1,000.00	142.00		
Capital Outlay	810.00	-	810.00		
Employee Benefits	70,055.00	85,304.00	(15,249.00)		
Total E911 - Dispatch	<u>235,398.00</u>	<u>278,154.00</u>	<u>(42,756.00)</u>		

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

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year			Variance - Over (Under)	
	Actual	Budget	(Under)		
	\$	\$			
Expenditures (Continued)					
Sheriff - Corrections					
Juvenile Detention					
Contractual Services	\$ 57,898.00	\$ 60,271.00	\$ (2,373.00)		
Emergency Preparedness					
Personal Services	19,496.00	20,000.00	(504.00)		
Contractual Services	1,949.00	3,700.00	(1,751.00)		
Commodities	3,039.00	3,350.00	(311.00)		
Employee Benefits	3,947.00	4,512.00	(565.00)		
Reimbursed Expense	(270.00)	-	(270.00)		
Total Sheriff	28,161.00	31,562.00	(3,401.00)		
Emergency Telephone Service					
Capital Outlay Projects					
Capital Outlay	32,323.00	35,000.00	(2,677.00)		
Total Public Safety	1,978,846.00	2,061,596.00	(82,750.00)		
Health					
Coroner					
Contractual Services	33,652.00	20,000.00	13,652.00		
Total Coroner	33,652.00	20,000.00	13,652.00		
Agriculture					
Agriculture Appropriations					
Contractual Services	17,200.00	17,200.00	-		
Total Agricultural Appropriations	17,200.00	17,200.00	-		
Economic Development					
Economic Development					
Capital Outlay	-	8,000.00	(8,000.00)		
Sanitation					
Landfill					
Contractual Services	162,851.00	162,000.00	851.00		
Commodities	150,019.00	157,500.00	(7,481.00)		
Capital Outlay	8,203.00	3,000.00	5,203.00		
Reimbursed Expense	(1,307.00)	-	(1,307.00)		
Total Landfill	319,766.00	322,500.00	(2,734.00)		
Household Hazardous Waste					
Contractual Services	-	1,200.00	(1,200.00)		
Capital Outlay	-	500.00	(500.00)		
Total Household Hazardous Waste	-	1,700.00	(1,700.00)		
Total Sanitation	319,766.00	324,200.00	(4,434.00)		
Social Services for Aged and Poor					
Appropriation	-	2,000.00	(2,000.00)		

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

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2015

	Current Year			Variance - Over (Under)
	Actual	Budget		
Expenditures (Continued)				
Operating Transfers to:				
Special Equipment Reserve	\$ 5,000.00	\$ -	\$ 5,000.00	
Sheriff's Equipment Reserve	25,000.00	-	25,000.00	
Total Operating Transfers	<u>30,000.00</u>	<u>-</u>	<u>30,000.00</u>	
Total Expenditures	<u>4,076,763.00</u>	<u>\$ 4,002,212.00</u>	<u>\$ 74,551.00</u>	
Receipts Over(Under) Expenditures		(435,094.00)		
Unencumbered Cash, Beginning		<u>927,946.00</u>		
Unencumbered Cash, Ending	<u>\$ 492,852.00</u>			

**WILSON COUNTY, KANSAS  
AMBULANCE FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015

	<b>Current Year</b>			<b>Variance - Over (Under)</b>
	<b>Actual</b>	<b>Budget</b>		
<b>Cash Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 216,736.00	\$ 218,613.00		\$ (1,877.00)
Motor Vehicle Tax	21,255.00	25,367.00		(4,112.00)
Recreational Vehicle Tax	358.00	416.00		(58.00)
Delinquent Tax	7,827.00	4,459.00		3,368.00
16/20 M Truck Tax	-	1,593.00		(1,593.00)
Commercial Vehicle Tax	547.00	-		547.00
In Lieu of Tax	-	229.00		(229.00)
Neighborhood Revitalization Rebates	(67.00)	-		(67.00)
<b>Total Cash Receipts</b>	<b>246,656.00</b>	<b>\$ 250,677.00</b>		<b>\$ (3,954.00)</b>
<b>Expenditures</b>				
Public Safety				
Contractual Services	263,800.00	\$ 263,800.00		\$ -
<b>Total Expenditures</b>	<b>263,800.00</b>	<b>\$ 263,800.00</b>		<b>\$ -</b>
Receipts Over(Under) Expenditures				(17,144.00)
Unencumbered Cash, Beginning		<b>21,539.00</b>		
Unencumbered Cash, Ending		<b>\$ 4,395.00</b>		

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

**Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015**

	<b>Current Year</b>			<b>Variance - Over (Under)</b>
	<b>Actual</b>	<b>Budget</b>		
<b>Cash Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 217,895.00	\$ 219,952.00	\$ (2,057.00)	
Motor Vehicle Tax	19,083.00	22,769.00	(3,686.00)	
Recreational Vehicle Tax	322.00	374.00	(52.00)	
Delinquent Tax	7,445.00	4,002.00	3,443.00	
16/20 M Truck Tax	-	1,430.00	(1,430.00)	
Commercial Vehicle Tax	491.00	-	491.00	
In Lieu of Tax	-	206.00	(206.00)	
Neighborhood Revitalization Rebates	(67.00)	-	(67.00)	
<b>Total Cash Receipts</b>	<b>245,169.00</b>	<b>\$ 248,733.00</b>	<b>\$ (3,564.00)</b>	
<b>Expenditures</b>				
General Government				
Personal Services	130,518.00	\$ 145,461.00	\$ (14,943.00)	
Contractual Services	35,257.00	39,440.00	(4,183.00)	
Commodities	5,546.00	10,100.00	(4,554.00)	
Employee Benefits	71,809.00	83,451.00	(11,642.00)	
Health Savings	2,798.00	-	2,798.00	
Reimbursed Expense	(7,113.00)	-	(7,113.00)	
<b>Total General Government</b>	<b>238,815.00</b>	<b>278,452.00</b>	<b>(39,637.00)</b>	
Operating Transfers to Special Equipment Reserve	5,000.00	-	5,000.00	
<b>Total Expenditures</b>	<b>243,815.00</b>	<b>\$ 278,452.00</b>	<b>\$ (34,637.00)</b>	
Receipts Over(Under) Expenditures		1,354.00		
Unencumbered Cash, Beginning		38,242.00		
Unencumbered Cash, Ending	<b>\$ 39,596.00</b>			

**WILSON COUNTY, KANSAS  
CONSERVATION DISTRICT FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year			Variance - Over (Under)	
	Actual	Budget			
<b>Cash Receipts</b>					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 20,883.00	\$ 21,100.00	\$ (217.00)		
Motor Vehicle Tax	1,892.00	2,259.00	(367.00)		
Recreational Vehicle Tax	32.00	37.00	(5.00)		
Delinquent Tax	677.00	397.00	280.00		
16/20 M Truck Tax	-	142.00	(142.00)		
Commercial Vehicle Tax	49.00	-	49.00		
In Lieu of Tax	-	20.00	(20.00)		
Neighborhood Revitalization Rebates	(6.00)	-	(6.00)		
<b>Total Cash Receipts</b>	<b>23,527.00</b>	<b>\$ 23,955.00</b>	<b>\$ (428.00)</b>		
<b>Expenditures</b>					
Agriculture					
Contractual Services	25,000.00	\$ 25,000.00	\$ -		
<b>Total Expenditures</b>	<b>25,000.00</b>	<b>\$ 25,000.00</b>	<b>\$ -</b>		
<b>Receipts Over(Under) Expenditures</b>					
			(1,473.00)		
Unencumbered Cash, Beginning		<b>1,682.00</b>			
Unencumbered Cash, Ending	<b>\$ 209.00</b>				

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

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year			Variance - Over (Under)	
	Actual	Budget			
<b>Cash Receipts</b>					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 17,071.00	\$ 17,098.00	\$ (27.00)		
Motor Vehicle Tax	4,598.00	5,513.00	(915.00)		
Recreational Vehicle Tax	78.00	90.00	(12.00)		
Delinquent Tax	1,248.00	969.00	279.00		
16/20 M Truck Tax	-	346.00	(346.00)		
Commercial Vehicle Tax	119.00	-	119.00		
In Lieu of Tax	-	50.00	(50.00)		
Neighborhood Revitalization Rebates	(5.00)	-	(5.00)		
<b>Total Cash Receipts</b>	<b>23,109.00</b>	<b>\$ 24,066.00</b>	<b>\$ (957.00)</b>		
<b>Expenditures</b>					
General Government					
Personal Services	12,402.00	\$ 10,500.00	\$ 1,902.00		
Contractual Services	7,605.00	11,650.00	(4,045.00)		
Commodities	4,789.00	2,300.00	2,489.00		
Capital Outlay	-	2,000.00	(2,000.00)		
Employee Benefits	2,371.00	1,905.00	466.00		
Health Savings	50.00	-	50.00		
Reimbursed Expense	(6,520.00)	-	(6,520.00)		
<b>Total Expenditures</b>	<b>20,697.00</b>	<b>\$ 28,355.00</b>	<b>\$ (7,658.00)</b>		
<b>Receipts Over(Under) Expenditures</b>					
			2,412.00		
Unencumbered Cash, Beginning			<b>8,875.00</b>		
Unencumbered Cash, Ending		<b>\$ 11,287.00</b>			

**WILSON COUNTY, KANSAS  
ECONOMIC DEVELOPMENT FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year			Variance - Over (Under)	
	Actual	Budget	-		
	\$	\$			
Cash Receipts					
Taxes and Shared Receipts					
Delinquent Tax	\$ 43.00	\$ -	-	\$ 43.00	
Total Cash Receipts	<u>43.00</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 43.00</u>	
Expenditures					
Economic Development					
Contractual Services	3,811.00	\$ 43,616.00	\$	(39,805.00)	
Total Expenditures	<u>3,811.00</u>	<u>\$ 43,616.00</u>	<u>\$</u>	<u>(39,805.00)</u>	
Receipts Over(Under) Expenditures					
		(3,768.00)			
Unencumbered Cash, Beginning		<u>29,811.00</u>			
Unencumbered Cash, Ending	<u>\$ 26,043.00</u>				

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

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year			Variance - Over (Under)	
	Actual	Budget			
<b>Cash Receipts</b>					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 55,764.00	\$ 56,216.00	\$ (452.00)		
Motor Vehicle Tax	5,551.00	6,623.00	(1,072.00)		
Recreational Vehicle Tax	94.00	109.00	(15.00)		
Delinquent Tax	2,043.00	1,165.00	878.00		
16/20 M Truck Tax	-	416.00	(416.00)		
Commercial Vehicle Tax	143.00	-	143.00		
In Lieu of Tax	-	60.00	(60.00)		
Neighborhood Revitalization Rebates	(17.00)	-	(17.00)		
<b>Total Cash Receipts</b>	<b>63,578.00</b>	<b>\$ 64,589.00</b>	<b>\$ (1,011.00)</b>		
<b>Expenditures</b>					
Agriculture					
Contractual Services	68,000.00	\$ 68,000.00	\$ -		
<b>Total Expenditures</b>	<b>68,000.00</b>	<b>\$ 68,000.00</b>	<b>\$ -</b>		
<b>Receipts Over(Under) Expenditures</b>	<b>(4,422.00)</b>				
Unencumbered Cash, Beginning	<u>5,531.00</u>				
<b>Unencumbered Cash, Ending</b>	<b>\$ 1,109.00</b>				

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

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year			Variance - Over (Under)	
	Actual	Budget			
<b>Cash Receipts</b>					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 183,135.00	\$ 184,547.00	\$ (1,412.00)		
Motor Vehicle Tax	18,750.00	22,364.00	(3,614.00)		
Recreational Vehicle Tax	316.00	367.00	(51.00)		
Delinquent Tax	6,964.00	3,931.00	3,033.00		
16/20 M Truck Tax	-	1,405.00	(1,405.00)		
Commercial Vehicle Tax	482.00	-	482.00		
In Lieu of Tax	-	202.00	(202.00)		
Neighborhood Revitalization Rebates	(56.00)	-	(56.00)		
Intergovernmental					
Federal Financial Assistance	84,886.00	75,000.00	9,886.00		
State Grant	14,083.00	-	14,083.00		
Contracts with Other Governments	22,871.00	-	22,871.00		
Licenses, Fees, and Permits					
Officer Fees	37.00	-	37.00		
Service Fees	111,833.00	129,661.00	(17,828.00)		
<b>Total Cash Receipts</b>	<b>443,301.00</b>	<b>\$ 417,477.00</b>	<b>\$ 25,824.00</b>		
<b>Expenditures</b>					
General Government					
Health Savings	2,650.00	\$ -	\$ 2,650.00		
Health					
Personal Services	211,054.00	259,835.00	(48,781.00)		
Contractual Services	39,026.00	18,200.00	20,826.00		
Commodities	108,275.00	46,500.00	61,775.00		
Capital Outlay	-	2,500.00	(2,500.00)		
Employee Benefits	90,527.00	116,597.00	(26,070.00)		
Reimbursed Expense	(7,409.00)	-	(7,409.00)		
Total Health	441,473.00	443,632.00	(2,159.00)		
Total Certified Budget		443,632.00	491.00		
Adjustments for Qualifying					
Budget Credits		98,969.00	(98,969.00)		
<b>Total Expenditures</b>	<b>444,123.00</b>	<b>\$ 542,601.00</b>	<b>\$ (98,478.00)</b>		
Receipts Over(Under) Expenditures		(822.00)			
Unencumbered Cash, Beginning		36,874.00			
Unencumbered Cash, Ending		<b>\$ 36,052.00</b>			

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

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
<b>Cash Receipts</b>			
Taxes and Shared Receipts			
Ad Valorem Tax	\$ 4,072.00	\$ 4,061.00	\$ 11.00
Motor Vehicle Tax	419.00	498.00	(79.00)
Recreational Vehicle Tax	7.00	8.00	(1.00)
Delinquent Tax	152.00	88.00	64.00
16/20 M Truck Tax	-	31.00	(31.00)
Commercial Vehicle Tax	11.00	-	11.00
In Lieu of Tax	-	5.00	(5.00)
Neighborhood Revitalization Rebates	(1.00)	-	(1.00)
 Total Cash Receipts	 4,660.00	 \$ 4,691.00	 \$ (31.00)
 <b>Expenditures</b>			
Culture and Recreation			
Contractual Services	5,000.00	\$ 5,000.00	\$ -
 Total Expenditures	 5,000.00	 \$ 5,000.00	 \$ -
 Receipts Over(Under) Expenditures	 (340.00)		
 Unencumbered Cash, Beginning	 461.00		
 Unencumbered Cash, Ending	 \$ 121.00		

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

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year			Variance - Over (Under)	
	Actual	Budget	(Under)		
	Actual	Budget			
<b>Cash Receipts</b>					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 88,002.00	\$ 88,688.00	\$ (686.00)		
Motor Vehicle Tax	8,973.00	10,709.00	(1,736.00)		
Recreational Vehicle Tax	151.00	176.00	(25.00)		
Delinquent Tax	3,358.00	1,882.00	1,476.00		
16/20 M Truck Tax	-	673.00	(673.00)		
Commercial Vehicle Tax	231.00	-	231.00		
In Lieu of Tax	-	97.00	(97.00)		
Neighborhood Revitalization Rebates	(27.00)	-	(27.00)		
 Total Cash Receipts	 100,688.00	 \$ 102,225.00	 \$ (1,537.00)		
<b>Expenditures</b>					
Health					
Contractual Services	108,000.00	\$ 108,000.00	\$ -		
 Total Expenditures	 108,000.00	 \$ 108,000.00	 \$ -		
 Receipts Over(Under) Expenditures	 (7,312.00)				
 Unencumbered Cash, Beginning	 9,414.00				
 Unencumbered Cash, Ending	 \$ 2,102.00				

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

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year			Variance - Over (Under)	
	Actual	Budget			
<b>Cash Receipts</b>					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 34,700.00	\$ 34,976.00	\$ (276.00)		
Motor Vehicle Tax	3,555.00	4,244.00	(689.00)		
Recreational Vehicle Tax	60.00	70.00	(10.00)		
Delinquent Tax	1,293.00	746.00	547.00		
16/20 M Truck Tax	-	267.00	(267.00)		
Commercial Vehicle Tax	91.00	-	91.00		
In Lieu of Tax	-	38.00	(38.00)		
Neighborhood Revitalization Rebates	(11.00)	-	(11.00)		
 Total Cash Receipts	 39,688.00	 \$ 40,341.00	 \$ (653.00)		
 <b>Expenditures</b>	 	 	 	 	
Health					
Contractual Services	42,500.00	\$ 42,500.00	\$ -		
 Total Expenditures	 42,500.00	 \$ 42,500.00	 \$ -		
 Receipts Over(Under) Expenditures	 (2,812.00)				
 Unencumbered Cash, Beginning	 3,472.00				
 Unencumbered Cash, Ending	 \$ 660.00				

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

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year			Variance - Over (Under)	
	Actual	Budget	(Under)		
	Actual	Budget			
<b>Cash Receipts</b>					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 18,476.00	\$ 18,601.00	\$ (125.00)		
Motor Vehicle Tax	1,893.00	2,259.00	(366.00)		
Recreational Vehicle Tax	32.00	37.00	(5.00)		
Delinquent Tax	672.00	397.00	275.00		
16/20 M Truck Tax	-	142.00	(142.00)		
Commercial Vehicle Tax	49.00	-	49.00		
In Lieu of Tax	-	20.00	(20.00)		
Neighborhood Revitalization Rebates	<u>(6.00)</u>	<u>-</u>	<u>(6.00)</u>		
 Total Cash Receipts	 21,116.00	 <u>21,456.00</u>	 <u>\$ (340.00)</u>		
 <b>Expenditures</b>					
Health					
Contractual Services	22,500.00	\$ 22,500.00	\$ -		
 Total Expenditures	 22,500.00	 <u>22,500.00</u>	 <u>\$ -</u>		
 Receipts Over(Under) Expenditures			(1,384.00)		
 Unencumbered Cash, Beginning		 1,681.00			
 Unencumbered Cash, Ending	 <u>\$ 297.00</u>				

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

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
<b>Cash Receipts</b>			
Taxes and Shared Receipts			
Ad Valorem Tax	\$ 20,783.00	\$ 20,968.00	\$ (185.00)
Motor Vehicle Tax	2,584.00	3,096.00	(512.00)
Recreational Vehicle Tax	44.00	51.00	(7.00)
Delinquent Tax	813.00	544.00	269.00
16/20 M Truck Tax	-	194.00	(194.00)
Commercial Vehicle Tax	67.00	-	67.00
In Lieu of Tax	-	28.00	(28.00)
Neighborhood Revitalization Rebates	(6.00)	-	(6.00)
 Total Cash Receipts	 24,285.00	 \$ 24,881.00	 \$ (596.00)
 <b>Expenditures</b>			
Agriculture			
Contractual Services	13,537.00	\$ 12,600.00	\$ 937.00
Commodities	12,994.00	16,000.00	(3,006.00)
Employee Benefits	948.00	-	948.00
 Total Expenditures	 27,479.00	 \$ 28,600.00	 \$ (1,121.00)
Receipts Over(Under) Expenditures		(3,194.00)	
Unencumbered Cash, Beginning		9,189.00	
Unencumbered Cash, Ending	\$ 5,995.00		

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

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year			Variance - Over (Under)	
	Actual	Budget			
<b>Cash Receipts</b>					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 1,213,655.00	\$ 1,227,573.00	\$ (13,918.00)		
Motor Vehicle Tax	106,039.00	126,806.00	(20,767.00)		
Recreational Vehicle Tax	1,792.00	2,081.00	(289.00)		
Delinquent Tax	39,564.00	22,291.00	17,273.00		
16/20 M Truck Tax	-	7,965.00	(7,965.00)		
Commercial Vehicle Tax	2,734.00	-	2,734.00		
In Lieu of Tax	-	1,147.00	(1,147.00)		
Neighborhood Revitalization Rebates	(374.00)	-	(374.00)		
Intergovernmental					
Special City & County Highway	424,971.00	456,637.00	(31,666.00)		
Other Receipts					
Sale of Surplus Property	12,161.00	-	12,161.00		
Miscellaneous	5,091.00	-	5,091.00		
<b>Total Cash Receipts</b>	<b>1,805,633.00</b>	<b>\$ 1,844,500.00</b>	<b>\$ (38,867.00)</b>		
<b>Expenditures</b>					
Public Works					
Maintenance					
Personal Services	435,252.00	\$ 545,000.00	\$ (109,748.00)		
Contractual Services	47,087.00	59,220.00	(12,133.00)		
Commodities	789,927.00	986,500.00	(196,573.00)		
Capital Outlay	2,745.00	200,000.00	(197,255.00)		
Employee Benefits	225,485.00	290,138.00	(64,653.00)		
Health Savings	8,700.00	-	8,700.00		
Reimbursed Expense	(16,606.00)	(10,000.00)	(6,606.00)		
Total Maintenance	1,492,590.00	2,070,858.00	(578,268.00)		
Operating Transfers to:					
Special Highway Fund	164,000.00	-	164,000.00		
Special Machinery Fund	200,000.00	-	200,000.00		
Total Operating Transfers	364,000.00	-	364,000.00		
<b>Total Expenditures</b>	<b>1,856,590.00</b>	<b>\$ 2,070,858.00</b>	<b>\$ (214,268.00)</b>		
Receipts Over(Under) Expenditures		(50,957.00)			
Unencumbered Cash, Beginning		391,887.00			
Unencumbered Cash, Ending		<b>\$ 340,930.00</b>			

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

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year			Variance - Over (Under)	
	Actual	Budget			
<b>Cash Receipts</b>					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 68,803.00	\$ 69,491.00	\$ (688.00)		
Motor Vehicle Tax	5,475.00	6,458.00	(983.00)		
Recreational Vehicle Tax	102.00	-	102.00		
Delinquent Tax	1,054.00	1,055.00	(1.00)		
16/20 M Truck Tax	-	496.00	(496.00)		
Commercial Vehicle Tax	161.00	-	161.00		
<b>Total Cash Receipts</b>	<b>75,595.00</b>	<b>\$ 77,500.00</b>	<b>\$ (1,905.00)</b>		
<b>Expenditures</b>					
Public Safety					
Contractual Services	76,875.00	\$ 77,500.00	\$ (625.00)		
<b>Total Expenditures</b>	<b>76,875.00</b>	<b>\$ 77,500.00</b>	<b>\$ (625.00)</b>		
Receipts Over(Under) Expenditures		(1,280.00)			
Unencumbered Cash, Beginning		1,110.00			
Unencumbered Cash, Ending	\$ (170.00)				

**WILSON COUNTY, KANSAS  
SERVICE PROGRAM FOR THE ELDERLY FUND**  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year			Variance - Over (Under)	
	Actual	Budget	(Under)		
	Actual	Budget			
<b>Cash Receipts</b>					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 51,486.00	\$ 51,889.00	\$ (403.00)		
Motor Vehicle Tax	5,249.00	6,262.00	(1,013.00)		
Recreational Vehicle Tax	88.00	103.00	(15.00)		
Delinquent Tax	1,966.00	1,101.00	865.00		
16/20 M Truck Tax	-	393.00	(393.00)		
Commercial Vehicle Tax	135.00	-	135.00		
In Lieu of Tax	-	57.00	(57.00)		
Neighborhood Revitalization Rebates	(16.00)	-	(16.00)		
 Total Cash Receipts	 58,908.00	 \$ 59,805.00	 \$ (897.00)		
<b>Expenditures</b>					
Social Services for Aged and Poor					
Contractual Services	63,200.00	\$ 63,200.00	\$ -		
 Total Expenditures	 63,200.00	 \$ 63,200.00	 \$ -		
 Receipts Over(Under) Expenditures	 (4,292.00)				
Unencumbered Cash, Beginning	5,525.00				
Unencumbered Cash, Ending	\$ 1,233.00				

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

Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2015

	Current Year			Variance - Over (Under)	
	Actual	Budget	(Under)		
	Actual	Budget			
Cash Receipts					
Intergovernmental					
Local Alcoholic Liquor Tax	\$ 9,515.00	\$ 15,000.00	\$ (5,485.00)		
Total Cash Receipts	<u>9,515.00</u>	<u>\$ 15,000.00</u>	<u>\$ (5,485.00)</u>		
Expenditures					
Health					
Contractual Services	- -	\$ 20,000.00	\$ (20,000.00)		
Total Expenditures	<u>- -</u>	<u>\$ 20,000.00</u>	<u>\$ (20,000.00)</u>		
Receipts Over(Under) Expenditures		9,515.00			
Unencumbered Cash, Beginning		- -			
Unencumbered Cash, Ending	<u>\$ 9,515.00</u>				

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

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year			Variance - Over (Under)	
	Actual	Budget			
Cash Receipts					
Taxes and Shared Receipts					
Delinquent Tax	\$ 371.00	\$ -	\$ 371.00		
Total Cash Receipts	371.00	\$ -	\$ 371.00		
Expenditures					
Public Works					
Contractual Services	1,050.00	\$ 269,707.00	\$ (268,657.00)		
Commodities	51.00	-	51.00		
Capital Outlay	36,443.00	-	36,443.00		
Total Expenditures	37,544.00	\$ 269,707.00	\$ (232,163.00)		
Receipts Over(Under) Expenditures		(37,173.00)			
Unencumbered Cash, Beginning	220,286.00				
Unencumbered Cash, Ending	\$ 183,113.00				

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

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year			Variance - Over (Under)	
	Actual	Budget			
Cash Receipts					
Taxes and Shared Receipts					
Delinquent Tax	\$ 6.00	\$ -	\$ 6.00		
Total Cash Receipts	6.00	\$ -	\$ 6.00		
Expenditures					
General Government					
Contractual Services	295.00	\$ 37,000.00	\$ (36,705.00)		
Total Expenditures	295.00	\$ 37,000.00	\$ (36,705.00)		
Receipts Over(Under) Expenditures		(289.00)			
Unencumbered Cash, Beginning		10,554.00			
Unencumbered Cash, Ending	\$ 10,265.00				

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

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year			Variance - Over (Under)	
	Actual	Budget	(Under)		
	Actual	Budget			
Cash Receipts					
Taxes and Shared Receipts					
Transient Guest Tax	\$ 3,848.00	\$ -	\$ 3,848.00		
Intergovernmental					
Local Alcoholic Liquor Tax	455.00	5,000.00	(4,545.00)		
Total Cash Receipts	<u>4,303.00</u>	<u>\$ 5,000.00</u>	<u>\$ (697.00)</u>		
Expenditures					
Culture and Recreation					
Contractual Services	- -	\$ 5,000.00	\$ (5,000.00)		
Total Expenditures	<u>- -</u>	<u>\$ 5,000.00</u>	<u>\$ (5,000.00)</u>		
Receipts Over(Under) Expenditures		4,303.00			
Unencumbered Cash, Beginning		-			
Unencumbered Cash, Ending	<u>\$ 4,303.00</u>				

**WILSON COUNTY, KANSAS**  
**TOURISM AND CONVENTION PROMOTION FUND**  
 Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2015

	Current Year			Variance - Over (Under)	
	Actual	Budget	(Under)		
	Actual	Budget			
Cash Receipts					
Taxes and Shared Receipts					
Transient Guest Tax	\$ 346.00	\$ 2,000.00	\$ (1,654.00)		
Total Cash Receipts	346.00	\$ 2,000.00	\$ (1,654.00)		
Expenditures					
Economic Development					
Contractual Services	250.00	\$ 5,000.00	\$ (4,750.00)		
Total Expenditures	250.00	\$ 5,000.00	\$ (4,750.00)		
Receipts Over(Under) Expenditures		96.00			
Unencumbered Cash, Beginning		3,311.00			
Unencumbered Cash, Ending	\$ 3,407.00				

**WILSON COUNTY, KANSAS  
SPECIAL EQUIPMENT RESERVE FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year Actual
<b>Cash Receipts</b>	
Operating Transfers from:	
General Fund	\$ 5,000.00
Appraiser's Cost Fund	5,000.00
Other Receipts	
Miscellaneous	<u>5,000.00</u>
<b>Total Cash Receipts</b>	<b><u>15,000.00</u></b>
 <b>Expenditures</b>	
General Government	
Capital Outlay	<u>977.00</u>
<b>Total Expenditures</b>	<b><u>977.00</u></b>
 Receipts Over(Under) Expenditures	14,023.00
 Unencumbered Cash, Beginning	<u>31,840.00</u>
 Unencumbered Cash, Ending	<u><u>\$ 45,863.00</u></u>

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

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year			Variance - Over (Under)
	Actual	Budget	(Under)	
	\$	\$	\$	
Cash Receipts				
Receipts	\$ -	\$ -	\$ -	
Total Cash Receipts	\$ -	\$ -	\$ -	
Expenditures				
Agriculture				
Capital Outlay	\$ -	\$ 55,550.00	\$ (55,550.00)	
Total Expenditures	\$ -	\$ 55,550.00	\$ (55,550.00)	
Receipts Over(Under) Expenditures				
Unencumbered Cash, Beginning		60,533.00		
Unencumbered Cash, Ending	\$ 60,533.00			

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

Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year Actual
<b>Cash Receipts</b>	
Operating Transfers from Road and Bridge Fund	<u>\$ 164,000.00</u>
<b>Total Cash Receipts</b>	<u>164,000.00</u>
 <b>Expenditures</b>	
Public Works	
Contractual Services	2,781.00
 <b>Total Expenditures</b>	<u>2,781.00</u>
 Receipts Over(Under) Expenditures	161,219.00
 Unencumbered Cash, Beginning	<u>20,534.00</u>
 Unencumbered Cash, Ending	<u><u>\$ 181,753.00</u></u>

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

Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year Actual
<b>Cash Receipts</b>	
Operating Transfers from Road and Bridge Fund	<u>\$ 200,000.00</u>
<b>Total Cash Receipts</b>	<u>200,000.00</u>
<b>Expenditures</b>	
Equipment	
Public Works	189,116.00
Reimbursed Expense	<u>(57,010.00)</u>
<b>Total Expenditures</b>	<u>132,106.00</u>
Receipts Over(Under) Expenditures	67,894.00
Unencumbered Cash, Beginning	<u>153,466.00</u>
<b>Unencumbered Cash, Ending</b>	<u>\$ 221,360.00</u>

**WILSON COUNTY, KANSAS  
EMERGENCY TELEPHONE SERVICE FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year			Variance - Over (Under)	
	Actual	Budget	(Under)		
	Actual	Budget			
Cash Receipts					
Licenses, Fees, and Permits					
Emergency Telephone Tax	\$ 50,587.00	\$ 65,000.00	\$ (14,413.00)		
Total Cash Receipts	<u>50,587.00</u>	<u>\$ 65,000.00</u>	<u>\$ (14,413.00)</u>		
Expenditures					
Public Safety					
Contractual Services	68,228.00	\$ 118,000.00	\$ (49,772.00)		
Total Expenditures	<u>68,228.00</u>	<u>\$ 118,000.00</u>	<u>\$ (49,772.00)</u>		
Receipts Over(Under) Expenditures			(17,641.00)		
Unencumbered Cash, Beginning		<u>43,977.00</u>			
Unencumbered Cash, Ending	<u>\$ 26,336.00</u>				

**WILSON COUNTY, KANSAS**  
**MOTOR VEHICLE OPERATING FUND**  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2015

	Current Year Actual
<b>Cash Receipts</b>	
Licenses, Fees, and Permits	
Officer Fees	\$ 182,731.00
 Total Cash Receipts	 182,731.00
 <b>Expenditures</b>	
General Government	
Personal Services	27,145.00
Contractual Services	65,480.00
Commodities	592.00
Employee Benefits	10,313.00
Health Savings	342.00
Reimbursed Expense	(3,324.00)
Total General Government	100,548.00
 Operating Transfers to General Fund	 53,992.00
 Total Expenditures	 154,540.00
 Receipts Over(Under) Expenditures	 28,191.00
 Unencumbered Cash, Beginning	 47,227.00
 Unencumbered Cash, Ending	 \$ 75,418.00

**WILSON COUNTY, KANSAS  
PROSECUTING ATTORNEY TRAINING FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year Actual
Cash Receipts	
Licenses, Fees, and Permits	
Officer Fees	\$ 3,824.00
Total Cash Receipts	<u>3,824.00</u>
Expenditures	
General Government	
Contractual Services	<u>2,121.00</u>
Total Expenditures	<u>2,121.00</u>
Receipts Over(Under) Expenditures	1,703.00
Unencumbered Cash, Beginning	<u>15,339.00</u>
Unencumbered Cash, Ending	<u>\$ 17,042.00</u>

**WILSON COUNTY, KANSAS**  
**SPECIAL LAW ENFORCEMENT TRUST FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year Actual
Cash Receipts	
Licenses, Fees, and Permits	
Officer Fees	\$ 312.00
Total Cash Receipts	<u>312.00</u>
Expenditures	
Public Safety	
Commodities	<u>890.00</u>
Total Expenditures	<u>890.00</u>
Receipts Over(Under) Expenditures	(578.00)
Unencumbered Cash, Beginning	<u>1,317.00</u>
Unencumbered Cash, Ending	<u>\$ 739.00</u>

**WILSON COUNTY, KANSAS**  
**REGISTER OF DEEDS TECHNOLOGY FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year Actual
Cash Receipts	
Licenses, Fees, and Permits	
Officer Fees	<u>\$ 10,122.00</u>
Total Cash Receipts	<u>10,122.00</u>
Expenditures	
General Government	
Contractual Services	<u>12,385.00</u>
Total Expenditures	<u>12,385.00</u>
Receipts Over(Under) Expenditures	(2,263.00)
Unencumbered Cash, Beginning	<u>19,014.00</u>
Unencumbered Cash, Ending	<u>\$ 16,751.00</u>

**WILSON COUNTY, KANSAS**  
**DOJ EQUITABLE SHARING PROGRAM FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year Actual
Cash Receipts	
Other Receipts	
Sale of Confiscations	<u>\$ 25,438.00</u>
Total Cash Receipts	<u>25,438.00</u>
Expenditures	
General Government	
Contractual Services	<u>-</u>
Total Expenditures	<u>-</u>
Receipts Over(Under) Expenditures	25,438.00
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 25,438.00</u>

**WILSON COUNTY, KANSAS**  
**SHERIFF'S EQUIPMENT RESERVE FUND**  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2015

	Current Year Actual
Cash Receipts	
Licenses, Fees, and Permits	
Officer Fees	\$ 6,077.00
Operating Transfers from	
General Fund	<u>25,000.00</u>
Total Cash Receipts	<u>31,077.00</u>
Expenditures	
General Government	
Contractual Services	<u>-</u>
Total Expenditures	<u>-</u>
Receipts Over(Under) Expenditures	31,077.00
Unencumbered Cash, Beginning	<u>6,362.00</u>
Unencumbered Cash, Ending	<u>\$ 37,439.00</u>

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

Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year Actual
Cash Receipts	
Licenses, Fees, and Permits	
Permits	<u>\$ 105,736.00</u>
Total Cash Receipts	<u>105,736.00</u>
Expenditures	
Public Works	
Contractual Services	<u>103,888.00</u>
Total Expenditures	<u>103,888.00</u>
Receipts Over(Under) Expenditures	1,848.00
Unencumbered Cash, Beginning	<u>65,961.00</u>
Unencumbered Cash, Ending	<u>\$ 67,809.00</u>

**WILSON COUNTY, KANSAS**  
**SHERIFF'S SPECIAL DONATIONS FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year Actual
Cash Receipts	
Other Receipts	
Donations	\$ 7,553.00
Total Cash Receipts	<u>7,553.00</u>
Expenditures	
Public Safety	
Contractual Services	<u>96.00</u>
Total Expenditures	<u>96.00</u>
Receipts Over(Under) Expenditures	7,457.00
Unencumbered Cash, Beginning	<u>4,032.00</u>
Unencumbered Cash, Ending	<u>\$ 11,489.00</u>

**WILSON COUNTY, KANSAS**  
**COMMUNITY CORRECTIONS GRANT FUND**  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2015

	Current Year Actual
<b>Cash Receipts</b>	
Intergovernmental	
State Grant	<u>\$ 439,439.00</u>
Total Cash Receipts	<u>439,439.00</u>
 <b>Expenditures</b>	
General Government	
Health Savings	<u>1,591.00</u>
Public Safety	
Personal Services	270,609.00
Contractual Services	55,381.00
Employee Benefits	96,879.00
Reimbursed Expense	<u>(6,748.00)</u>
Total Public Safety	<u>416,121.00</u>
Total Expenditures	<u>417,712.00</u>
Receipts Over(Under) Expenditures	21,727.00
Unencumbered Cash, Beginning	<u>79,910.00</u>
Unencumbered Cash, Ending	<u>\$ 101,637.00</u>

**WILSON COUNTY, KANSAS**  
**REGISTERED OFFENDERS FEES FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year Actual
Cash Receipts	
Intergovernmental	
Federal Financial Assistance	<u>\$ 3,282.00</u>
Total Cash Receipts	<u>3,282.00</u>
Expenditures	
Public Safety	
Commodities	<u>68.00</u>
Total Expenditures	<u>68.00</u>
Receipts Over(Under) Expenditures	3,214.00
Unencumbered Cash, Beginning	<u>7,324.00</u>
Unencumbered Cash, Ending	<u><u>\$ 10,538.00</u></u>

**WILSON COUNTY, KANSAS**  
**BIOTERRORISM GRANT FUND**

Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year Actual
Cash Receipts	
Receipts	<u>\$</u> <u>-</u>
Total Cash Receipts	<u>-</u>
Expenditures	
Health	
Commodities	<u>341.00</u>
Total Expenditures	<u>341.00</u>
Receipts Over(Under) Expenditures	<u>(341.00)</u>
Unencumbered Cash, Beginning	<u>2,564.00</u>
Unencumbered Cash, Ending	<u>\$ 2,223.00</u>

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

Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2015

	Current Year Actual
Cash Receipts	
Intergovernmental	
Federal Financial Assistance	\$                   -
Total Cash Receipts	-                   -
Expenditures	
General Government	
Contractual Services	3,199.00
Total Expenditures	3,199.00
Receipts Over(Under) Expenditures	(3,199.00)
Unencumbered Cash, Beginning	1,224.00
Unencumbered Cash, Ending	\$                   (1,975.00)

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

Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year Actual
Cash Receipts	
Intergovernmental	
Reimbursed Expense	\$ -
Total Cash Receipts	- -
Expenditures	
General Government	
Contractual Services	<u>3,044.00</u>
Total Expenditures	<u>3,044.00</u>
Receipts Over(Under) Expenditures	(3,044.00)
Unencumbered Cash, Beginning	<u>3,466.00</u>
Unencumbered Cash, Ending	<u>\$ 422.00</u>

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

Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year Actual
Cash Receipts	
Other Receipts	
Miscellaneous	<u>\$ 45,174.00</u>
Total Cash Receipts	<u>45,174.00</u>
Expenditures	
General Government	
Contractual Services	<u>54,192.00</u>
Total Expenditures	<u>54,192.00</u>
Receipts Over(Under) Expenditures	(9,018.00)
Unencumbered Cash, Beginning	<u>21,983.00</u>
Unencumbered Cash, Ending	<u><u>\$ 12,965.00</u></u>

**WILSON COUNTY, KANSAS**  
**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2015

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

**WILSON COUNTY, KANSAS**  
**FEMA GRANT FUND**

Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year Actual
Cash Receipts	
Intergovernmental	
Federal Financial Assistance	\$ 2,531.00
Licenses, Fees, and Permits	
Officer Fees	<u>2,530.00</u>
Total Cash Receipts	<u>5,061.00</u>
Expenditures	
Public Works	
Capital Outlay	<u>-</u>
Total Expenditures	<u>-</u>
Receipts Over(Under) Expenditures	5,061.00
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 5,061.00</u>

**WILSON COUNTY, KANSAS**  
**EMERGENCY PREPAREDNESS GRANT FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year Actual
Cash Receipts	
Intergovernmental	
Federal Financial Assistance	\$ 5,783.00
Total Cash Receipts	<u>5,783.00</u>
Expenditures	
Public Safety	
Contractual Services	2,448.00
Commodities	<u>2,535.00</u>
Total Expenditures	<u>4,983.00</u>
Receipts Over(Under) Expenditures	800.00
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 800.00</u>

**WILSON COUNTY, KANSAS**  
**CLOCK TOWER DONATIONS FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year Actual
Cash Receipts	
Other Receipts	
Donations	\$ 200.00
Total Cash Receipts	<u>200.00</u>
Expenditures	
General Government	
Contractual Services	<u>129.00</u>
Total Expenditures	<u>129.00</u>
Receipts Over(Under) Expenditures	71.00
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	<u>\$ 71.00</u>

**WILSON COUNTY, KANSAS**  
**JUVENILE JUSTICE AUTHORITY FUND**  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2015

	Current Year Actual
<b>Cash Receipts</b>	
Intergovernmental	
Federal Financial Assistance	<u>\$ 292,407.00</u>
Total Cash Receipts	<u>292,407.00</u>
<b>Expenditures</b>	
General Government	
Personal Services	209,358.00
Contractual Services	75,020.00
Employee Benefits	70,713.00
Health Savings	1,169.00
Reimbursed Expense	<u>(4,581.00)</u>
Total Expenditures	<u>351,679.00</u>
Receipts Over(Under) Expenditures	(59,272.00)
Unencumbered Cash, Beginning	<u>40,274.00</u>
Unencumbered Cash, Ending	<u>\$ (18,998.00)</u>

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

Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year Actual
<b>Cash Receipts</b>	
Licenses, Fees, and Permits	
Officer Fees	<u>\$ 13,482.00</u>
 Total Cash Receipts	 <u>13,482.00</u>
 <b>Expenditures</b>	
General Government	
Contractual Services	10,666.00
Commodities	<u>82.00</u>
 Total Expenditures	 <u>10,748.00</u>
 Receipts Over(Under) Expenditures	 2,734.00
 Unencumbered Cash, Beginning	 <u>15,315.00</u>
 Unencumbered Cash, Ending	 <u>\$ 18,049.00</u>

**WILSON COUNTY, KANSAS**  
**KDHE - BWM SITE CLEANUP GRANT FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2015

	Current Year Actual
	\$
Cash Receipts	
Receipts	-
Total Cash Receipts	-
Expenditures	
General Government	-
Contractual Services	-
Total Expenditures	-
Receipts Over(Under) Expenditures	-
Unencumbered Cash, Beginning	<u>4,625.00</u>
Unencumbered Cash, Ending	<u>\$ 4,625.00</u>

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

Schedule of Receipts, Disbursements and Balances  
 Regulatory Basis  
 For the Year Ended December 31, 2015

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Cities:</b>				
Altoona City, General	\$ -	\$ 37,179.00	\$ 37,179.00	\$ -
Altoona City, Noxious Weed	-	25.00	22.00	3.00
Altoona City, Library	-	3,281.00	3,282.00	(1.00)
Altoona City, Bond & Interest	-	249.00	251.00	(2.00)
Benedict City, General	-	3,144.00	3,144.00	-
Buffalo City, General	-	53,257.00	53,201.00	56.00
Buffalo City, Bond & Interest	-	416.00	416.00	-
Coyville City, General	-	3,480.00	3,480.00	-
Fredonia City, General	65.00	488,374.00	490,057.00	(1,618.00)
Fredonia City, Bond & Interest	14.00	96,275.00	96,604.00	(315.00)
Fredonia City, Library	19.00	124,747.00	125,169.00	(403.00)
Fredonia City, Special Weeds	-	2,468.00	2,468.00	-
Neodesha City, General	3.00	452,745.00	452,745.00	3.00
Neodesha City, Library	-	71,276.00	71,276.00	-
Neodesha City, Recreation	-	1.00	1.00	-
Neodesha City, Industrial Dev.	-	15,050.00	15,050.00	-
Neodesha City, Weed	-	1,606.00	1,606.00	-
Neodesha City, Refuse	-	78,990.00	78,990.00	-
New Albany City, General	-	1,838.00	1,838.00	-
<b>Subtotal Cities</b>	<b>101.00</b>	<b>1,434,401.00</b>	<b>1,436,779.00</b>	<b>(2,277.00)</b>
<b>Townships:</b>				
Cedar Township, General	-			-
Chetopa Township, General	-	139.00	139.00	-
Chetopa Township, Cemetery	-	1,553.00	1,553.00	-
Fall River Township, General	-	2,270.00	2,270.00	-
Fall River Township, Cemetery	-	3,456.00	3,456.00	-
Guilford Township, General	-	1,041.00	1,041.00	-
Guilford Township, Fire	-	2,116.00	2,116.00	-
Neodesha Township, General	-	4,229.00	4,229.00	-
Neodesha Township, Fire	-	14,740.00	14,740.00	-
Pleasant Valley Township, General	-	1,052.00	1,052.00	-
Prairie Township, General	-	22.00	22.00	-
Verdigris Township, General	-	1,105.00	1,105.00	-
<b>Subtotal Townships</b>	<b>-</b>	<b>31,723.00</b>	<b>31,723.00</b>	<b>-</b>
<b>Schools:</b>				
USD #447, General	302.00	34,519.00	34,757.00	64.00
USD #447, Supplemental General	552.00	28,580.00	29,841.00	(709.00)
USD #447, Recreation Commission	(548.00)	5,460.00	3,803.00	1,109.00
USD #387, General	3,106.00	407,262.00	409,843.00	525.00
USD #387, Supplemental General	-	520,876.00	521,539.00	(663.00)
USD #461, General	(1,051.00)	380,034.00	374,943.00	4,040.00
USD #461, Capital Outlay	3.00	176,841.00	176,841.00	3.00
USD #461, Bond & Interest	11.00	137,268.00	137,268.00	11.00
USD #461, Supplemental General	49.00	432,556.00	432,556.00	49.00
USD #461, Recreation Commission	3.00	79,789.00	79,789.00	3.00

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

Schedule of Receipts, Disbursements and Balances  
 Regulatory Basis  
 For the Year Ended December 31, 2015

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Schools (Continued):</b>				
USD #484, General	\$ (1,785.00)	\$ 639,458.00	\$ 628,304.00	\$ 9,369.00
USD #484, Capital Outlay	-	80,570.00	80,669.00	(99.00)
USD #484, Bond & Interest	-	221,012.00	220,686.00	326.00
USD #484, Supplemental General	277.00	838,566.00	840,063.00	(1,220.00)
USD #484, Recreation No Fund Warrants	-	12.00	12.00	-
USD #484, Recreation	16.00	58,156.00	58,156.00	16.00
USD #101, Supplemental General	-	1,325.00	-	1,325.00
<b>Subtotal Schools</b>	<b>935.00</b>	<b>4,042,284.00</b>	<b>4,029,070.00</b>	<b>14,149.00</b>
<b>Cemeteries</b>				
High Prairie #1, Cem 23	-	5,944.00	5,944.00	-
Buffalo #2, Cem 24	9.00	6,731.00	5,614.00	1,126.00
Maple Grove #3, Cem 25	-	2,731.00	2,731.00	-
Little Sandy #40, Cem 26	-	1,179.00	693.00	486.00
Farmington #5, Cem 27	-	3,750.00	3,750.00	-
Grandview #6Jt, Cem 28	2.00	2,193.00	1,213.00	982.00
Big Sandy #7, Cem 29	(1.00)	51.00	51.00	(1.00)
Bachelor #8, Cem 30	-	1,313.00	1,313.00	-
Pleasant Valley #9, Cem 31	-	2,237.00	2,237.00	-
Cedar #10, Cem 32	41.00	27,002.00	27,002.00	41.00
Vilas Bethel #11, Cem 33	-	3,004.00	3,004.00	-
Mt. Pleasant #12, Cem 34	-	1,699.00	1,699.00	-
Coyville #13, Cem 35	-	3,050.00	3,050.00	-
Varner Ross #14, Cem 36	7.00	3,121.00	2,329.00	799.00
Talleyrand #15, Cem 37	-	4,545.00	4,545.00	-
Star #16, Cem 38	-	2,697.00	2,697.00	-
Caley #17Jt, Cem 39	-	1,095.00	661.00	434.00
Shelly #18, Cem 40	-	2,095.00	2,095.00	-
Colfax Village Creek #19, Cem 41	-	2,541.00	2,541.00	-
<b>Subtotal Cemeteries</b>	<b>58.00</b>	<b>76,978.00</b>	<b>73,169.00</b>	<b>3,867.00</b>
<b>Watershed Districts:</b>				
Elk River Jt 47, Watershed	-	572.00	572.00	-
Duck Creek Jt 59, Watershed	-	2,140.00	2,762.00	(622.00)
Tri Creed Jt 100, Watershed	11.00	26,573.00	26,573.00	11.00
Turkey Creek Jt 103, Watershed	-	1,823.00	1,823.00	-
<b>Subtotal Watershed Districts</b>	<b>11.00</b>	<b>31,108.00</b>	<b>31,730.00</b>	<b>(611.00)</b>
<b>Regional Library:</b>				
SEK Library, General	17.00	96,742.00	96,742.00	17.00
SEK Library, Employee Benefits	1.00	7,116.00	7,116.00	1.00
<b>Subtotal Regional Library</b>	<b>18.00</b>	<b>103,858.00</b>	<b>103,858.00</b>	<b>18.00</b>
<b>Total Subdivisions</b>	<b>1,123.00</b>	<b>5,720,352.00</b>	<b>5,706,329.00</b>	<b>15,146.00</b>

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

Schedule of Receipts, Disbursements and Balances  
 Regulatory Basis  
 For the Year Ended December 31, 2015

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>State Funds:</b>				
State Educational Building	\$ 426.00	\$ 88,876.00	\$ 89,216.00	\$ 86.00
State Institutional Building	213.00	44,437.00	44,607.00	43.00
State MVT	19.00	96.00	96.00	19.00
<b>Total State Funds</b>	<b>658.00</b>	<b>133,409.00</b>	<b>133,919.00</b>	<b>148.00</b>
<b>Other Agency Funds:</b>				
Payroll Clearing	74,277.00	51,734.00	126,551.00	(540.00)
Motor Vehicle Licenses	926.00	632,099.00	632,429.00	596.00
Driver License Fees	(3.00)	12,308.00	13,033.00	(728.00)
Game Licenses	93.00	13,301.00	12,959.00	435.00
MVR Copy Fees	30.00	120.00	150.00	-
Heritage Trust	406.00	5,067.00	4,391.00	1,082.00
Unclaimed Money	8,540.00	-	-	8,540.00
Cash Bond Deposits	10,028.00	8.00	-	10,036.00
Sales Tax	24,534.00	567,614.00	553,846.00	38,302.00
IRP - Large Trucks	2,444.00	4,318,980.00	4,318,274.00	3,150.00
State VIN Fees	92.00	1,032.00	1,052.00	72.00
Oil & Gas Depletion Fund	166,247.00	49,524.00	165,500.00	50,271.00
Sheriff	37,118.00	101,623.00	83,211.00	55,530.00
District Court	104,124.00	718,964.00	719,627.00	103,461.00
Law Library	62,048.00	16,485.00	16,668.00	61,865.00
<b>Total Other Agency Funds</b>	<b>490,904.00</b>	<b>6,488,859.00</b>	<b>6,647,691.00</b>	<b>332,072.00</b>
<b>Distributable Funds:</b>				
Current Tax	6,174,707.00	11,129,979.00	10,136,338.00	7,168,348.00
Delinquent Tax	98,474.00	456,771.00	497,136.00	58,109.00
Motor Vehicle Tax	7,466.00	1,095,603.00	888,825.00	214,244.00
Recreational Vehicle Tax	-	19,152.00	14,539.00	4,613.00
Mineral Production Tax	-	45,268.00	46,002.00	(734.00)
Local Alcoholic Liquor	-	16,885.00	20,124.00	(3,239.00)
In Lieu of Tax	11,349.00	-	2,822.00	8,527.00
Commercial Vehicle Tax	4,073.00	1,100.00	805.00	4,368.00
Neighborhood Revitalization	-	8,583.00	10,663.00	(2,080.00)
<b>Total Distributable Funds:</b>	<b>6,296,069.00</b>	<b>12,773,341.00</b>	<b>11,617,254.00</b>	<b>7,452,156.00</b>
<b>Total Agency Funds</b>	<b>\$ 6,788,754.00</b>	<b>\$ 25,115,961.00</b>	<b>\$ 24,105,193.00</b>	<b>\$ 7,799,522.00</b>

**WILSON COUNTY, KANSAS**  
Reconciliation of 2014 Tax Roll  
For the Year Ended December 31, 2015

County Clerk's Abstract of Taxes Levied	\$ 10,770,398.00
Add: Supplemental Tax Roll	10,586.00
Deduct: Taxes Abated	<u>(163,641.00)</u>
 Tax Roll as Adjusted	 <u>\$ 10,617,343.00</u>
 County Treasurer's Accounting	
Net Current Tax Collections	\$ 10,110,359.00
Uncollected:	
Personal Property	\$ 61,895.00
Real Estate	412,842.00
Special Assessments	21,258.00
State Assessed	<u>10,989.00</u>
Total Uncollected	<u>506,984.00</u>
 Net Tax Roll	 <u>\$ 10,617,343.00</u>



County Commissioners  
Wilson County, Kansas

In planning and performing our audit of the financial statement of the Wilson County, Kansas as of and for the year ended December 31, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the Wilson County, Kansas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Wilson County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of the Wilson County, Kansas' internal control.

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

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

#### Preparation of Financial Statement

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

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**Jarred, Gilmore & Phillips, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

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NEODESHA, KANSAS 66757  
(620) 325-3430

1815 S. SANTA FE, P.O. BOX 779  
CHANUTE, KANSAS 66720  
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IOLA, KANSAS 66749  
(620) 365-3125

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

Very truly yours,

A handwritten signature in black ink, appearing to read "Jarred, Gilmore & Phillips, PA".

JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

January 22, 2017  
Chanute, Kansas