

**WILSON COUNTY, KANSAS**

Independent Auditors' Report and  
Financial Statement with  
Supplementary Information

For the Year Ended December 31, 2016

**WILSON COUNTY, KANSAS**  
 For the Year Ended December 31, 2016  
**TABLE OF CONTENTS**

	<u>PAGE NUMBER</u>
Independent Auditors' Report .....	1-3
<b><u>Statement 1</u></b>	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis.....	4-5
Notes to the Financial Statement .....	6-17
 <b>SUPPLEMENTARY INFORMATION</b>	
<b><u>Schedule 1</u></b>	
Summary of Expenditures – Actual and Budget – Regulatory Basis (Budgeted Funds Only).....	18
<b><u>Schedule 2</u></b>	
Schedule of Receipts and Expenditures – Actual and Budget - Regulatory Basis (with Comparative Actual Totals for the Prior Year)	
General Fund .....	19-23
Ambulance Fund.....	24
Appraiser's Cost Fund.....	25
Community College Tuition Fund .....	26
Conservation District Fund .....	27
Direct Election Fund .....	28
Economic Development Fund.....	29
Extension Council Fund.....	30
Health Fund .....	31
Historical Society Fund.....	32
Hospital Maintenance Fund .....	33
Mental Health Fund .....	34
Intellectual Disability Fund .....	35
Noxious Weed Fund .....	36
Road and Bridge Fund .....	37
Rural Fire District No. 1 Fund .....	38
Service Program for the Elderly Fund.....	39
Special Alcohol Program Fund .....	40
Special Bridge Fund.....	41
Special Liability Fund .....	42
Special Park and Recreation Fund .....	43
Tourism and Convention Promotion Fund.....	44
Special Equipment Reserve Fund .....	45
Special Noxious Weed Fund .....	46
Special Highway Fund .....	47
Special Machinery Fund.....	48
Emergency Telephone Service Fund .....	49
Motor Vehicle Operating Fund.....	50
Prosecuting Attorney Training Fund.....	51
Special Law Enforcement Trust Fund .....	52
County Treasurer's Technology Fund.....	53
Register of Deeds Technology Fund .....	54
County Clerk's Technology Fund .....	55
DOJ Equitable Sharing Program Fund.....	56

**WILSON COUNTY, KANSAS**  
 For the Year Ended December 31, 2016  
**TABLE OF CONTENTS**  
 (Continued)

	<u>PAGE NUMBER</u>
<b><u>Schedule 2</u></b> (Continued)	
Sheriff's Equipment Reserve Fund .....	57
Special Permit Fees Fund.....	58
Sheriff's Special Donations Fund.....	59
Community Corrections Grant Fund.....	60
Registered Offenders Fees Fund.....	61
Bioterrorism Grant Fund.....	62
SLVC Grant Fund.....	63
Federal Aid - Health Fund .....	64
Flex-Savings Fund.....	65
Community Development Block Grant Fund.....	66
FEMA Grant Fund.....	67
Emergency Preparedness Grant Fund .....	68
Clock Tower Donations Fund .....	69
Juvenile Justice Authority Fund.....	70
Diversion Fees Fund.....	71
KDHE – BWM Site Cleanup Grant Fund.....	72
<b><u>Schedule 3</u></b>	
Schedule of Receipts and Disbursements – Agency Funds	
Regulatory Basis .....	73-76
<b><u>Schedule 4</u></b>	
Reconciliation of the 2015 Tax Roll.....	77

**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, 2016 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, 2016, 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, 2016, 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 2015 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.

The 2015 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and was not a required part of the 2015 basic financial statement upon which we rendered an unmodified opinion on the regulatory basis of accounting dated January 22, 2017. The 2015 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2015 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2015 basic financial statement. The 2015 comparative information was subjected to the auditing procedures applied in the audit of the 2015 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 2015 basic financial statement or to the 2015 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 2015 comparative

information is fairly stated in all material respects in relation to the 2015 basic financial statement as a whole, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
February 4, 2018

**Statement 1**

**WILSON COUNTY, KANSAS**

Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2016

Funds	Beginning		Cancelled		Expenditures		Ending		Add	
	Unencumbered	Cash Balances	Encumbrances	Receipts	\$ 4,073,404.08	\$ 4,129,224.45	Unencumbered	Cash Balances	\$ 191,557.46	Cash Balance December 31, 2016
General	\$ 492,853.20						\$ 437,032.83			\$ 628,590.29
Special Purpose:										
Ambulance	4,394.34		258,838.67	274,950.00	(11,716.99)					
Appraiser's Cost	39,595.32	4,722.00	279,751.00	269,254.92	54,813.40	6,156.49				(11,716.99)
Community College Tuition	-		3.23	-	3.23	-				60,969.89
Conservation District	207.43		24,516.44	24,752.00	(8.13)	-				3.23
Direct Election	11,287.57	50.00	49,667.96	51,076.95	9,928.78	-				(8.13)
Economic Development	26,042.77		66,760.07	67,892.00	22,250.89	-				9,928.78
Extension Council	1,108.15		510,321.55	462,763.72	(23.78)	-				22,250.89
Health	36,052.80	4,226.00	5,503.46	5,000.00	87,836.63	12,354.78				(23.78)
Historical Society	120.26		106,096.44	108,000.00	509,125.33	623.72				100,191.41
Hospital Maintenance	2,101.88		41,754.94	42,431.00	76,517.00	198.32				198.32
Mental Health	661.26		22,160.97	22,466.00	63,200.00	148.80				(14.80)
Intellectual Disability	297.04		23,705.48	26,404.80	18,292.66	(7.99)				(7.99)
Noxious Weed	5,997.23		2,405,981.84	2,243,722.40	173,680.00	3,297.91				11,430.30
Road and Bridge	340,930.89	5,935.00	76,688.53	76,517.00	58,508.13	509,125.33				567,633.46
Rural Fire District No. 1	(171.30)		62,139.35	63,200.00	171.32	-				0.23
Service Program for the Elderly	1,231.97		8,747.22	8,747.22	-	-				171.32
Special Alcohol Program	9,515.44		333.83	1,51	250.00	9,767.86				-
Special Bridge	183,114.03		2,486.14	6,788.97	10,016.84	10,016.84				
Special Liability	10,265.33		56.60	125.00	-	-				-
Special Park and Recreation	4,302.83		25,000.00	785.85	70,077.27	-				3,339.00
Tourism and Convention Promotion	3,407.40		10,000.00	-	70,077.27	-				70,077.27
Special Equipment Reserve	45,863.12		100,000.00	66,850.24	214,901.86	-				70,533.00
Special Noxious Weed	60,533.00		140,000.00	188,936.20	172,422.92	-				214,901.86
Special Highway	181,752.10		52,887.40	72,939.12	6,284.46	750.00				172,422.92
Special Machinery	221,359.12		-	-	-	7,034.46				-
Emergency Telephone Service	26,336.18		-	-	-	-				-
Trusts:										
Motor Vehicle Operation	75,417.51	3,918.00	140,049.17	99,114.30	120,270.38	1,661.84				121,932.22
Prosecuting Attorney Training	17,041.75	-	4,022.04	2,407.02	18,656.77	-				18,656.77
Special Law Enforcement Trust	738.73	-	485.25	612.00	611.98	-				611.98
County Treasurer's Technology	-	2,530.50	2,741.50	-	5,272.00	-				5,272.00
Register of Deeds Technology	16,751.38	-	10,965.00	9,268.35	18,448.03	101.00				18,549.03
County Clerk's Technology	-	2,530.50	2,741.50	-	5,272.00	-				5,272.00
DOJ Equitable Sharing Program	25,438.15	-	25,000.00	26,988.21	25,438.15	-				25,438.15
Sheriff's Equipment Reserve	37,438.75	-	-	-	35,450.54	-				35,450.54
Special Permit Fees	67,809.10		-	-	67,809.10	-				67,809.10
Sheriff's Special Donations	11,487.04		5,285.23	18.00	16,754.27	-				16,754.27
Community Corrections Grant	101,637.30	1,365.06	359,662.48	439,720.63	22,944.21	-				22,944.21
Registered Offenders Fees	10,538.34	-	3,445.00	-	13,983.34	-				-
Bioterrorism Grant	2,223.36		-	2,223.36	-	-				-
SLVC Grant	(1,974.90)	-	-	(3,199.30)	17,065.12	2,875.01				19,940.13
Federal Aid - Health	421.75		-	(3,044.45)	3,466.20	-				3,466.20
Flex-Savings	12,964.02	370.27	108,968.30	67,328.67	54,973.92	633.20				55,611.12
Community Development Block Grant	1,086.00	-	-	-	1,086.00	-				1,086.00
FEMA Grant	5,061.00	(\$ 5,061.00)	-	-	-	-				-
Emergency Preparedness Grant	800.42	-	23,349.00	7,084.30	-	-				-
Clock Tower Donations	70.78	-	-	70.00	0.78	-				0.78
Juvenile Justice Authority	(18,997.89)	(485.64)	411,680.99	327,069.29	65,128.17	-				65,128.17
Diversion Fees	18,050.20	-	15,300.00	18,225.66	15,124.54	2,332.00				17,456.54
KDHE - BWM Site Cleanup Grant	4,625.00	-	-	-	4,625.00	-				4,625.00
Total Primary Government (Excluding Agency Funds)	\$ 2,097,787.15	\$ 20,100.69	\$ 9,460,521.64	\$ 9,393,950.47	\$ 2,184,459.01	\$ 285,066.30	\$ 2,469,525.31			

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

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

Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2016

2016

Total Cash to be accounted for:	\$ <u>2,469,525.31</u>
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Composition of Cash:

Cash on Hand .....	\$ 930.75
Demand Deposit Accounts .....	2,590,456.92
MMA Account .....	5,714,656.93
Certificates of Deposit .....	<u>1,701,139.39</u>
 Total Cash	 10,007,183.99
Agency Funds Per Schedule 3	(7,537,658.68)
Total Reporting Entity (Excluding Agency Funds)	 <u>\$ 2,469,525.31</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, 2016**

#### **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 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 Ambulance Fund, Conservation District Fund, Extension Council Fund, Mental Health Fund, and the Intellectual Disability Fund. 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 Ambulance Fund and Special Park and Recreation Fund.

## **3. DEPOSITS AND INVESTMENTS**

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

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

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

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2016.

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

*Deposits:* At year-end, the County's carrying amount of deposits was \$10,006,253.24 and the bank balance was \$10,952,048.24. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,292,380.96 was covered by FDIC insurance, \$9,659,667.28 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, 2016, were as follows:

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Maturity	Beginning of Year	Additions	Reductions/ Payments	End of Year	Balance	Interest Paid
<b>Capital Lease</b>										
TAC Controls	4.64%	August 14, 2007	\$ 715,281.00	August 14, 2022	\$ 394,233.30	\$ -	\$ (48,952.72)	\$ 345,280.58	\$ 18,292.42	
CAT Grader	2.60%	August 15, 2011	174,269.00	August 15, 2016	36,665.61	-	(36,665.61)	-	1,232.72	
Excavator	2.65%	October 4, 2013	132,500.00	December 31, 2018	80,309.47	-	(26,068.96)	54,240.51	2,134.03	
CAT Grader Rebuild	2.25%	May 12, 2014	137,974.00	October 15, 2018	83,550.81	-	(27,229.55)	56,321.26	1,885.04	
Komatsu Loader	2.39%	May 21, 2015	100,000.00	May 21, 2020	100,000.00	-	(19,078.12)	80,921.88	2,396.55	
Caterpillar 140H Motor	1.99%	April 1, 2016	135,000.00	April 1, 2020	-	135,000.00	(25,932.84)	109,067.16	2,723.81	
<b>Total Contractual Indebtedness</b>										
			<b>\$ 694,759.19</b>		<b>\$ 135,000.00</b>		<b>\$ (183,927.80)</b>	<b>\$ 645,831.39</b>	<b>\$ 28,664.57</b>	

#### 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	2017	2018	2019	2020	2021	2022	Total
<b>Principal</b>								
Capital Lease								
TAC Controls	\$ 51,224.12	\$ 53,600.92	\$ 56,088.00	\$ 58,690.49	\$ 61,413.72	\$ 64,263.33	\$ 345,280.58	
Excavator	26,765.62	27,474.89	-	-	-	-	-	54,240.51
CAT Grader Rebuild	27,847.37	28,473.89	-	-	-	-	-	56,321.26
Komatsu Loader	19,535.34	20,003.51	20,482.90	20,900.13	-	-	-	80,921.88
Caterpillar 140H Motor Grader	26,456.07	26,989.86	27,531.34	28,089.89	-	-	-	109,067.16
Total Principal Payments	<u>151,828.52</u>	<u>156,543.07</u>	<u>104,102.24</u>	<u>107,680.51</u>	<u>61,413.72</u>	<u>64,263.33</u>	<u>645,831.39</u>	
<b>Interest</b>								
Capital Lease								
TAC Controls	16,021.02	13,644.22	11,157.14	8,554.65	5,831.42	2,981.80		58,190.25
Excavator	1,437.37	728.08	-	-	-	-	-	2,165.45
CAT Grader Rebuild	1,267.22	640.66	-	-	-	-	-	1,907.88
Komatsu Loader	1,939.33	1,471.16	991.77	574.54	-	-	-	4,976.80
Caterpillar 140H Motor	2,200.58	1,666.79	1,125.31	566.75	-	-	-	5,559.43
Total Interest Payments	<u>22,865.52</u>	<u>18,150.91</u>	<u>13,274.22</u>	<u>9,695.94</u>	<u>5,831.42</u>	<u>2,981.80</u>	<u>72,799.81</u>	
Total Principal and Interest	<u>\$ 174,694.04</u>	<u>\$ 174,693.98</u>	<u>\$ 117,376.46</u>	<u>\$ 117,376.45</u>	<u>\$ 67,245.14</u>	<u>\$ 67,245.13</u>	<u>\$ 718,631.20</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, 2016 was \$82,334,023. There was no outstanding debt at December 31, 2016. The resulting legal debt margin was \$2,470,021. 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>
2017	\$ 67,245.14
2018	67,245.14
2019	67,245.14
2020	67,245.14
2021	67,245.14
2022	<u>67,245.13</u>
	403,470.83
Less imputed interest	<u>(58,190.25)</u>
Net Present Value of Minimum Lease Payments	345,280.58
Less: Current Maturities	<u>(51,224.12)</u>
Long-Term Capital Lease Obligations	<u>\$ 294,056.46</u>

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>
2017	\$ 28,202.99
2018	<u>28,202.97</u>
	56,405.96
Less imputed interest	<u>(2,165.45)</u>
Net Present Value of Minimum Lease Payments	54,240.51
Less: Current Maturities	<u>(26,765.62)</u>
Long-Term Capital Lease Obligations	<u>\$ 27,474.89</u>

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

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>
2017	\$ 29,114.59
2018	<u>29,114.55</u>
	58,229.14
Less imputed interest	<u>(1,907.88)</u>
Net Present Value of Minimum	
Lease Payments	56,321.26
Less: Current Maturities	<u>(27,847.37)</u>
Long-Term Capital Lease Obligations	<u>\$ 28,473.89</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>
2017	\$ 21,474.67
2018	21,474.67
2019	21,474.67
2020	<u>21,474.67</u>
	85,898.68
Less imputed interest	<u>(4,976.80)</u>
Net Present Value of Minimum	
Lease Payments	80,921.88
Less: Current Maturities	<u>(19,535.34)</u>
Long-Term Capital Lease Obligations	<u>\$ 61,386.54</u>

The County has entered into a capital lease agreement in order to finance the acquisition of a Caterpillar 140H Motor Grader. Payments are made monthly, including interest at 1.99%. Final maturity of the lease is April 1, 2020. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2017	\$ 28,656.65
2018	28,656.65
2019	28,656.65
2020	<u>28,656.64</u>
	114,626.59
Less imputed interest	<u>(5,559.43)</u>
Net Present Value of Minimum	
Lease Payments	109,067.16
Less: Current Maturities	<u>(26,456.07)</u>
Long-Term Capital Lease Obligations	<u>\$ 82,611.09</u>

## **7. OPERATING LEASES**

As of December 31, 2016 the County has entered an operating lease with Pitney Bowes for a postage machine. Rent expense for the year ended December 31, 2016 was \$2,376.00. Under the current lease agreement, the future minimum rental payments are as follows:

2017	\$	2,376.00
2018		2,376.00

## **8. DEFINED BENEFIT PENSION PLAN**

### General Information about the Pension Plan

*Plan description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.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. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 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 the fiscal year ended December 31, 2016. Contributions to the pension plan from the County were \$271,828.27 for the year ended December 31, 2016.

### Net Pension Liability

At December 31, 2016, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,589,341.00. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. 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. DEFINED BENEFIT PENSION PLAN** (Continued)

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

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

### *Compensated Absences:*

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

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

Upon termination of employment, resignation or retirement, an employee's unused vacation or sick leave will be forfeited.

In accordance with the above criteria, the County has not accrued a liability for vacation or sick leave earned, but not taken, by County employees, as the amounts cannot be reasonably estimated at this time.

### *Other Post Employment Benefits:*

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

## **10. 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.

## **11. 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 \$12,649.52 per year or a total of \$379,485.70.

## **12. 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.

## **13. 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.

## **14. INTERFUND TRANSFERS**

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Noxious Weed	K.S.A. 2-1318	\$ 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	20,000.00
Road and Bridge	Special Highway	K.S.A. 68-590	100,000.00
Road and Bridge	Special Machinery	K.S.A. 19-119	100,000.00
Motor Vehicle Operating	Special Equipment Reserve	K.S.A. 19-119	5,000.00
Noxious Weed	Special Noxious Weed	K.S.A. 2-1318	5,000.00

## **15. 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, 2016

Funds	Expenditures		Variance - Over (Under)
	Certified Budget	Charged to Current Year Budget	
General	\$ 4,580,901.00	\$ 4,129,224.45	\$ (451,676.55)
<b>Special Revenue:</b>			
Ambulance	263,800.00	274,950.00	11,150.00
Appraiser's Cost	286,556.00	269,254.92	(17,301.08)
Conservation District	25,000.00	24,732.00	(268.00)
Direct Election	54,005.00	51,076.75	(2,928.25)
Economic Development	26,000.00	3,811.35	(22,188.65)
Extension Council	68,000.00	67,892.00	(108.00)
Health	483,746.00	462,763.72	(20,982.28)
Historical Society	5,000.00	5,000.00	-
Hospital Maintenance	108,000.00	108,000.00	-
Mental Health	42,500.00	42,431.00	(69.00)
Intellectual Disability	22,500.00	22,466.00	(34.00)
Noxious Weed	28,600.00	26,404.80	(2,195.20)
Road and Bridge	2,603,308.00	2,243,722.40	(359,585.60)
Rural Fire District No. 1	77,500.00	76,517.00	(983.00)
Service Program for the Elderly	63,200.00	63,200.00	-
Special Alcohol Program	20,000.00	18,262.66	(1,737.34)
Special Bridge	220,286.00	173,680.00	(46,606.00)
Special Liability	10,553.00	250.00	(10,303.00)
Special Park and Recreation	5,000.00	6,788.97	1,788.97
Tourism and Convention Promotion	5,000.00	125.00	(4,875.00)
Special Noxious Weed	55,550.00	-	(55,550.00)
Emergency Telephone Service	118,000.00	72,939.12	(45,060.88)
<b>Totals</b>	<b>\$ 9,173,005.00</b>	<b>\$ 8,143,492.14</b>	<b>\$ (1,029,512.86)</b>

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<b>Current Year</b>				<b>Variance - Over (Under)</b>
	<b>Prior Year Audit</b>	<b>Actual</b>	<b>Budget</b>		
<b>Receipts</b>					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 2,703,310.92	\$ 3,142,055.87	\$ 3,345,739.00	\$ (203,683.13)	
Motor Vehicle Tax	258,460.12	359,093.36	304,848.00	54,245.36	
Recreational Vehicle Tax	4,354.52	7,584.17	5,002.00	2,582.17	
Delinquent Tax	94,780.68	124,046.98	47,962.00	76,084.98	
16/20 M Truck Tax	-	-	19,148.00	(19,148.00)	
Commercial Vehicle Tax	6,643.97	17,542.11	10,395.00	7,147.11	
In Lieu of Tax	-	-	2,508.00	(2,508.00)	
Watercraft Tax	-	-	1,951.00	(1,951.00)	
Mineral Production Tax	1,287.73	14,134.84	17,500.00	(3,365.16)	
Transient Guest Tax	2,173.80	-	-	-	
Neighborhood Revitalization Rebates	(830.46)	(2,149.76)	-	(2,149.76)	
Interest on Tax	74,120.40	104,209.64	50,000.00	54,209.64	
Intergovernmental					
Oil and Gas Depletion Fund	165,500.00	50,000.00	75,000.00	(25,000.00)	
Local Alcoholic Liquor Tax	-	2,486.18	2,500.00	(13.82)	
Contracts with Other Governments	-	-	32,000.00	(32,000.00)	
Licenses, Fees, and Permits					
Mortgage Registration	47,774.63	36,196.99	35,000.00	1,196.99	
Officer Fees	64,691.72	78,741.30	60,000.00	18,741.30	
Landfill Fees	138,238.63	78,825.03	48,000.00	30,825.03	
Use of Money and Property					
Interest on Investments	19,930.87	15,640.52	20,000.00	(4,359.48)	
Operating Transfers from					
Motor Vehicle Operating Fund	53,991.73	-	10,000.00	(10,000.00)	
Other Receipts					
Miscellaneous	7,238.14	44,996.85	-	44,996.85	
<b>Total Receipts</b>	<b>3,641,667.40</b>	<b>4,073,404.08</b>	<b>\$ 4,087,553.00</b>	<b>\$ (14,148.92)</b>	
<b>Expenditures</b>					
General Government					
Health Savings	24,299.19	7,816.02	\$ -	\$ 7,816.02	
County Commission	46,711.32	47,596.47	45,351.00	2,245.47	
Personal Services	731.33	1,271.47	750.00	521.47	
Contractual Services	51.00	-	100.00	(100.00)	
Commodities	27,195.92	23,362.51	21,407.00	1,955.51	
Employee Benefits	(137.11)	-	-	-	
Reimbursed Expense	74,552.46	72,230.45	67,608.00	4,622.45	

**WILSON COUNTY, KANSAS  
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Current Year				Variance - Over (Under)
	Prior Year Audit	Actual	Budget		
<b>Expenditures (Continued)</b>					
County Clerk					
Personal Services	\$ 93,458.48	\$ 91,370.73	\$ 93,215.00	\$ (1,844.27)	
Contractual Services	2,719.61	6,902.93	3,840.00	3,062.93	
Commodities	1,697.53	690.42	1,500.00	(809.58)	
Capital Outlay	1,136.00	800.00	1,000.00	(200.00)	
Employee Benefits	35,642.57	40,842.30	38,607.00	2,235.30	
Reimbursed Expense	-	(961.93)	-	(961.93)	
Total County Clerk	<u>134,654.19</u>	<u>139,644.45</u>	<u>138,162.00</u>	<u>1,482.45</u>	
County Treasurer					
Personal Services	108,756.70	95,736.82	109,606.00	(13,869.18)	
Contractual Services	28,519.98	51,644.84	11,670.00	39,974.84	
Commodities	3,768.60	985.50	3,650.00	(2,664.50)	
Employee Benefits	53,754.38	52,103.42	67,260.00	(15,156.58)	
Total County Treasurer	<u>194,799.66</u>	<u>200,470.58</u>	<u>192,186.00</u>	<u>8,284.58</u>	
County Attorney					
Personal Services	90,169.34	94,193.97	107,215.00	(13,021.03)	
Contractual Services	14,074.83	5,880.48	6,550.00	(669.52)	
Commodities	1,322.82	683.55	2,000.00	(1,316.45)	
Capital Outlay	841.00	1,233.75	1,000.00	233.75	
Employee Benefits	38,845.82	40,538.62	45,618.00	(5,079.38)	
Total County Attorney	<u>145,253.81</u>	<u>142,530.37</u>	<u>162,383.00</u>	<u>(19,852.63)</u>	
Register of Deeds					
Personal Services	67,365.70	69,092.01	69,711.00	(618.99)	
Contractual Services	3,417.50	4,168.85	4,750.00	(581.15)	
Commodities	1,181.26	1,156.53	1,800.00	(643.47)	
Capital Outlay	1,482.78	1,008.59	4,500.00	(3,491.41)	
Employee Benefits	32,989.56	35,178.56	34,666.00	512.56	
Total Register of Deeds	<u>106,436.80</u>	<u>110,604.54</u>	<u>115,427.00</u>	<u>(4,822.46)</u>	
Indigent Defense					
Contractual Services	121,861.13	152,678.67	100,000.00	52,678.67	
Reimbursed Expense	(30,800.77)	(30,399.96)	-	(30,399.96)	
Total Indigent Defense	<u>91,060.36</u>	<u>122,278.71</u>	<u>100,000.00</u>	<u>22,278.71</u>	
Unified Court					
Contractual Services	53,360.60	51,551.53	65,000.00	(13,448.47)	
Commodities	10,658.12	8,102.38	11,410.00	(3,307.62)	
Capital Outlay	601.49	4,633.70	4,000.00	633.70	
Reimbursed Expense	(2,210.88)	(1,614.30)	-	(1,614.30)	
Total Unified Court	<u>62,409.33</u>	<u>62,673.31</u>	<u>80,410.00</u>	<u>(17,736.69)</u>	

**WILSON COUNTY, KANSAS  
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Current Year				Variance - Over (Under)
	Prior Year Audit	Actual	Budget		
<b>Expenditures (Continued)</b>					
Courthouse General					
Contractual Services	\$ 300,035.65	\$ 500,661.74	\$ 300,000.00	\$ 200,661.74	
Commodities	60,014.71	51,333.97	75,000.00	(23,666.03)	
Capital Outlay	357,429.14	67,245.14	125,000.00	(57,754.86)	
Employee Benefits	23,541.79	8,963.45	-	8,963.45	
Reimbursed Expense	(93,516.93)	(57,517.49)	-	(57,517.49)	
Total Courthouse General	<u>647,504.36</u>	<u>570,686.81</u>	<u>500,000.00</u>	<u>70,686.81</u>	
Data Processing					
Personal Services	30,390.29	29,280.11	31,827.00	(2,546.89)	
Contractual Services	15,887.52	8,463.78	19,000.00	(10,536.22)	
Commodities	1,369.82	1,141.68	1,000.00	141.68	
Capital Outlay	449.00	3,665.00	2,000.00	1,665.00	
Employee Benefits	12,223.73	12,626.06	13,138.00	(511.94)	
Total Data Processing	<u>60,320.36</u>	<u>55,176.63</u>	<u>66,965.00</u>	<u>(11,788.37)</u>	
County Coordinator					
Personal Services	38,510.80	40,433.89	39,285.00	1,148.89	
Contractual Services	2,789.33	2,628.14	14,565.00	(11,936.86)	
Commodities	23.23	75.00	2,390.00	(2,315.00)	
Capital Outlay	-	-	500.00	(500.00)	
Employee Benefits	14,383.58	15,339.05	500.00	14,839.05	
Employee Benefits	-	-	-	-	
Total County Coordinator	<u>55,706.94</u>	<u>58,476.08</u>	<u>57,240.00</u>	<u>1,236.08</u>	
Zoning					
Contractual Services	-	-	600.00	(600.00)	
Commodities	-	-	400.00	(400.00)	
Total Zoning	<u>-</u>	<u>-</u>	<u>1,000.00</u>	<u>(1,000.00)</u>	
Maintenance					
Personal Services	56,179.63	57,933.83	57,577.00	356.83	
Contractual Services	1,924.73	835.35	370.00	465.35	
Commodities	5,638.06	5,329.40	6,800.00	(1,470.60)	
Capital Outlay	262.58	731.95	800.00	(68.05)	
Employee Benefits	36,292.59	38,648.55	39,525.00	(876.45)	
Total Maintenance	<u>100,297.59</u>	<u>103,479.08</u>	<u>105,072.00</u>	<u>(1,592.92)</u>	
Total General Government	<u>1,697,295.05</u>	<u>1,646,067.03</u>	<u>1,586,453.00</u>	<u>59,614.03</u>	
Public Safety					
County Coordinator					
Contractual Services	36.76	-	-	-	

**WILSON COUNTY, KANSAS  
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Current Year				Variance - Over (Under)
	Prior Year Audit	Actual	Budget		
<b>Expenditures (Continued)</b>					
Sheriff					
Personal Services	\$ 856,327.42	\$ 868,503.04	\$ 843,862.00	\$ 24,641.04	
Contractual Services	205,413.25	196,936.92	236,200.00	(39,263.08)	
Commodities	253,046.62	254,905.54	231,500.00	23,405.54	
Capital Outlay	93,693.32	37,357.20	5,000.00	32,357.20	
Employee Benefits	361,992.02	406,740.87	397,636.00	9,104.87	
Reimbursed Expense	(145,441.57)	(55,217.31)	(25,000.00)	(30,217.31)	
Total Sheriff	<u>1,625,031.06</u>	<u>1,709,226.26</u>	<u>1,689,198.00</u>	<u>20,028.26</u>	
E911 - Dispatch					
Personal Services	163,391.13	173,075.22	196,576.00	(23,500.78)	
Contractual Services	-	212.33	1,000.00	(787.67)	
Commodities	1,141.71	835.23	1,000.00	(164.77)	
Capital Outlay	810.00	925.19	-	925.19	
Employee Benefits	70,055.64	78,940.73	86,943.00	(8,002.27)	
Total E911 - Dispatch	<u>235,398.48</u>	<u>253,988.70</u>	<u>285,519.00</u>	<u>(31,530.30)</u>	
Juvenile Detention					
Contractual Services	57,898.00	50,721.00	51,020.00	(299.00)	
Emergency Preparedness					
Personal Services	19,496.22	19,745.99	20,000.00	(254.01)	
Contractual Services	1,948.80	1,103.00	3,700.00	(2,597.00)	
Commodities	3,038.93	2,361.60	3,350.00	(988.40)	
Employee Benefits	3,946.66	3,424.23	4,261.00	(836.77)	
Reimbursed Expense	(270.00)	(1.74)	-	(1.74)	
Total Sheriff	<u>28,160.61</u>	<u>26,633.08</u>	<u>31,311.00</u>	<u>(4,677.92)</u>	
Capital Outlay Projects					
Capital Outlay	32,323.09	-	35,000.00	(35,000.00)	
Reimbursed Expense	-	(2,000.00)	-	(2,000.00)	
Total Capital Outlay Projects	<u>32,323.09</u>	<u>(2,000.00)</u>	<u>35,000.00</u>	<u>(37,000.00)</u>	
Total Public Safety	<u>1,978,848.00</u>	<u>2,038,569.04</u>	<u>2,092,048.00</u>	<u>(53,478.96)</u>	
Health					
Coroner					
Contractual Services	33,651.73	27,925.69	20,000.00	7,925.69	
Total Coroner	<u>33,651.73</u>	<u>27,925.69</u>	<u>20,000.00</u>	<u>7,925.69</u>	
Agriculture					
Agriculture Appropriations					
Contractual Services - Fair	17,200.00	17,200.00	17,200.00	-	
Total Agricultural Appropriations	<u>17,200.00</u>	<u>17,200.00</u>	<u>17,200.00</u>	<u>-</u>	
Economic Development					
Economic Development					
Capital Outlay	-	-	8,000.00	(8,000.00)	

**WILSON COUNTY, KANSAS  
GENERAL FUND**

**Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis**

**For the Year Ended December 31, 2016**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)**

	<b>Current Year</b>				<b>Variance - Over (Under)</b>
	<b>Prior Year Audit</b>	<b>Actual</b>		<b>Budget</b>	
<b>Expenditures (Continued)</b>					
Sanitation					
Landfill					
Contractual Services	\$ 162,850.89	\$ 165,957.03	\$ 162,000.00	\$ 3,957.03	
Commodities	150,018.57	142,637.58	157,500.00	(14,862.42)	
Capital Outlay	8,203.00	60,868.08	3,000.00	57,868.08	
Reimbursed Expense	(1,306.54)	-	-	-	
Total Landfill	<u>319,765.92</u>	<u>369,462.69</u>	<u>322,500.00</u>	<u>46,962.69</u>	
Household Hazardous Waste					
Contractual Services	-	-	1,200.00	(1,200.00)	
Capital Outlay	-	-	500.00	(500.00)	
Total Household Hazardous Waste	<u>-</u>	<u>-</u>	<u>1,700.00</u>	<u>(1,700.00)</u>	
Total Sanitation	<u>319,765.92</u>	<u>369,462.69</u>	<u>324,200.00</u>	<u>45,262.69</u>	
Social Services for Aged and Poor					
Appropriation	-	-	2,000.00	(2,000.00)	
Capital Expenditures					
Household Hazardous Waste					
General Government	-	-	531,000.00	(531,000.00)	
Operating Transfers to:					
Special Noxious Weed Fund	-	5,000.00	-	5,000.00	
Special Equipment Reserve Fund	5,000.00	-	-	-	
Sheriff's Equipment Reserve Fund	25,000.00	25,000.00	-	25,000.00	
Total Operating Transfers	<u>30,000.00</u>	<u>30,000.00</u>	<u>-</u>	<u>30,000.00</u>	
Total Expenditures	<u>4,076,760.70</u>	<u>4,129,224.45</u>	<u>\$ 4,580,901.00</u>	<u>\$ (451,676.55)</u>	
Receipts Over(Under) Expenditures	(435,093.30)	(55,820.37)			
Unencumbered Cash, Beginning	<u>927,946.50</u>	<u>492,853.20</u>			
Unencumbered Cash, Ending	<u>\$ 492,853.20</u>	<u>\$ 437,032.83</u>			

**WILSON COUNTY, KANSAS**  
**AMBULANCE FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<b>Current Year</b>				<b>Variance - Over (Under)</b>
	<b>Prior Year Audit</b>	<b>Actual</b>	<b>Budget</b>		
<b>Receipts</b>					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 216,735.10	\$ 216,457.57	\$ 230,228.00	\$ (13,770.43)	
Motor Vehicle Tax	21,255.15	29,657.70	24,453.00	5,204.70	
Recreational Vehicle Tax	358.41	627.85	401.00	226.85	
Delinquent Tax	7,827.15	10,064.50	3,847.00	6,217.50	
16/20 M Truck Tax	-	-	1,536.00	(1,536.00)	
Commercial Vehicle Tax	546.87	1,408.21	834.00	574.21	
In Lieu of Tax	-	-	201.00	(201.00)	
Watercraft Tax	-	-	156.00	(156.00)	
Mineral Production Tax	-	770.77	-	770.77	
Neighborhood Revitalization Rebates	(66.62)	(147.93)	-	(147.93)	
 Total Receipts	 246,656.06	 258,838.67	 \$ 261,656.00	 \$ (2,669.40)	
 <b>Expenditures</b>					
Public Safety					
Contractual Services	263,800.08	274,950.00	\$ 263,800.00	\$ 11,150.00	
 Total Expenditures	 263,800.08	 274,950.00	 \$ 263,800.00	 \$ 11,150.00	
 Receipts Over(Under) Expenditures	 (17,144.02)	 (16,111.33)			
Unencumbered Cash, Beginning	21,538.36	4,394.34			
 Unencumbered Cash, Ending	 \$ 4,394.34	 \$ (11,716.99)			

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Current Year				Variance - Over (Under)
	Prior Year Audit	Actual	Budget		
<b>Receipts</b>					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 217,896.89	\$ 234,669.69	\$ 249,818.00	\$ (15,148.31)	
Motor Vehicle Tax	19,082.67	30,307.46	24,601.00	5,706.46	
Recreational Vehicle Tax	321.68	642.26	404.00	238.26	
Delinquent Tax	7,444.55	10,033.65	3,871.00	6,162.65	
16/20 M Truck Tax	-	-	1,545.00	(1,545.00)	
Commercial Vehicle Tax	490.86	1,417.32	839.00	578.32	
In Lieu of Tax	-	-	202.00	(202.00)	
Watercraft Tax	-	-	157.00	(157.00)	
Mineral Production Tax	-	831.82	-	831.82	
Neighborhood Revitalization Rebates	(67.02)	(160.58)	-	(160.58)	
Licenses, Fees, and Permits					
Officer Fees	-	2,009.38	-	2,009.38	
<b>Total Receipts</b>	<b>245,169.63</b>	<b>279,751.00</b>	<b>\$ 281,437.00</b>	<b>\$ (1,686.00)</b>	
<b>Expenditures</b>					
General Government					
Personal Services	130,518.04	127,636.14	\$ 149,825.00	\$ (22,188.86)	
Contractual Services	35,256.78	34,575.62	39,440.00	(4,864.38)	
Commodities	5,546.45	4,901.62	10,100.00	(5,198.38)	
Employee Benefits	71,809.05	76,830.56	87,191.00	(10,360.44)	
Health Savings	2,798.13	6,242.51	-	6,242.51	
Reimbursed Expense	(7,113.17)	(931.53)	-	(931.53)	
<b>Total General Government</b>	<b>238,815.28</b>	<b>249,254.92</b>	<b>286,556.00</b>	<b>(37,301.08)</b>	
Operating Transfers to Special Equipment Reserve	5,000.00	20,000.00	-	20,000.00	
<b>Total Expenditures</b>	<b>243,815.28</b>	<b>269,254.92</b>	<b>\$ 286,556.00</b>	<b>\$ (17,301.08)</b>	
Receipts Over(Under) Expenditures	1,354.35	10,496.08			
Unencumbered Cash, Beginning	38,240.97	39,595.32			
Beginning Balance Adjustment	-	1,275.00			
Cancelled Encumbrance	-	3,447.00			
<b>Unencumbered Cash, Ending</b>	<b>\$ 39,595.32</b>	<b>\$ 54,813.40</b>			

**WILSON COUNTY, KANSAS  
COMMUNITY COLLEGE TUITION FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Current Year			Variance - Over (Under)
	Prior Year Audit	Actual	Budget	
	\$	\$	\$	
<b>Receipts</b>				
Taxes and Shared Receipts				
Delinquent Tax	\$ -	\$ 3.23	\$ -	\$ 3.23
<b>Total Receipts</b>	<u>-</u>	<u>3.23</u>	<u>\$ -</u>	<u>\$ 3.23</u>
<b>Expenditures</b>				
Education				
Contractual Services	- -	- -	\$ - -	\$ - -
<b>Total Expenditures</b>	<u>- -</u>	<u>- -</u>	<u>\$ - -</u>	<u>\$ - -</u>
Receipts Over(Under) Expenditures	- -	3.23		
Unencumbered Cash, Beginning	- -	- -		
<b>Unencumbered Cash, Ending</b>	<u>\$ - -</u>	<u>\$ 3.23</u>		

**WILSON COUNTY, KANSAS**  
**CONSERVATION DISTRICT FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Current Year				Variance - Over (Under)
	Prior Year Audit	Actual	Budget		
<b>Receipts</b>					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 20,883.78	\$ 20,619.45	\$ 21,927.00	\$ (1,307.55)	
Motor Vehicle Tax	1,891.87	2,757.00	2,357.00	400.00	
Recreational Vehicle Tax	31.87	58.26	39.00	19.26	
Delinquent Tax	676.69	886.82	371.00	515.82	
16/20 M Truck Tax	-	-	148.00	(148.00)	
Commercial Vehicle Tax	48.74	135.81	80.00	55.81	
In Lieu of Tax	-	-	19.00	(19.00)	
Watercraft Tax	-	-	15.00	(15.00)	
Mineral Production Tax	-	73.20	-	73.20	
Neighborhood Revitalization Rebates	(6.43)	(14.10)	-	(14.10)	
 Total Receipts	 23,526.52	 24,516.44	 \$ 24,956.00	 \$ (439.56)	
 <b>Expenditures</b>					
Agriculture					
Contractual Services	25,000.00	24,732.00	\$ 25,000.00	\$ (268.00)	
 Total Expenditures	 25,000.00	 24,732.00	 \$ 25,000.00	 \$ (268.00)	
 Receipts Over(Under) Expenditures	 (1,473.48)	 (215.56)			
Unencumbered Cash, Beginning	1,680.91	207.43			
Unencumbered Cash, Ending	 \$ 207.43	 \$ (8.13)			

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Current Year				Variance - Over (Under)
	Prior Year Audit	Actual	Budget		
<b>Receipts</b>					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 17,070.74	\$ 45,534.72	\$ 48,347.00	\$ (2,812.28)	
Motor Vehicle Tax	4,597.67	2,639.04	1,920.00	719.04	
Recreational Vehicle Tax	77.99	56.35	32.00	24.35	
Delinquent Tax	1,247.81	1,203.26	302.00	901.26	
16/20 M Truck Tax	-	-	121.00	(121.00)	
Commercial Vehicle Tax	118.84	110.78	65.00	45.78	
In Lieu of Tax	-	-	16.00	(16.00)	
Watercraft Tax	-	-	12.00	(12.00)	
Mineral Production Tax	-	154.92	-	154.92	
Neighborhood Revitalization Rebates	(5.22)	(31.11)	-	(31.11)	
 Total Receipts	 23,107.83	 49,667.96	 \$ 50,815.00	 \$ (1,147.04)	
 <b>Expenditures</b>					
General Government					
Personal Services	12,402.15	15,220.60	\$ 10,500.00	\$ 4,720.60	
Contractual Services	7,605.44	28,141.93	24,100.00	4,041.93	
Commodities	4,788.69	4,850.14	15,500.00	(10,649.86)	
Capital Outlay	-	1,500.00	2,000.00	(500.00)	
Employee Benefits	2,370.36	2,658.96	1,905.00	753.96	
Health Savings	50.00	150.00	-	150.00	
Reimbursed Expense	(6,520.48)	(1,444.88)	-	(1,444.88)	
 Total Expenditures	 20,696.16	 51,076.75	 \$ 54,005.00	 \$ (2,928.25)	
Receipts Over(Under) Expenditures	2,411.67	(1,408.79)			
Unencumbered Cash, Beginning	8,875.90	11,287.57			
Cancelled Encumbrance	-	50.00			
Unencumbered Cash, Ending	\$ 11,287.57	\$ 9,928.78			

**WILSON COUNTY, KANSAS**  
**ECONOMIC DEVELOPMENT FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Current Year				Variance - Over (Under)
	Prior Year Audit	Actual	Budget		
<b>Receipts</b>					
Taxes and Shared Receipts					
Delinquent Tax	\$ 43.43	\$ 19.42	\$ -	\$ 19.42	
Mineral Production Tax	-	0.05	-	0.05	
<b>Total Receipts</b>	<b>43.43</b>	<b>19.47</b>	<b>\$ -</b>	<b>\$ 19.47</b>	
<b>Expenditures</b>					
Economic Development					
Contractual Services	3,811.35	3,811.35	\$ 26,000.00	\$ (22,188.65)	
<b>Total Expenditures</b>	<b>3,811.35</b>	<b>3,811.35</b>	<b>\$ 26,000.00</b>	<b>\$ (22,188.65)</b>	
Receipts Over(Under) Expenditures	(3,767.92)	(3,791.88)			
Unencumbered Cash, Beginning	29,810.69	26,042.77			
<b>Unencumbered Cash, Ending</b>	<b>\$ 26,042.77</b>	<b>\$ 22,250.89</b>			

**WILSON COUNTY, KANSAS  
EXTENSION COUNCIL FUND**

**Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis**

**For the Year Ended December 31, 2016**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)**

	<b>Current Year</b>				<b>Variance - Over (Under)</b>
	<b>Prior Year Audit</b>	<b>Actual</b>	<b>Budget</b>		
<b>Receipts</b>					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 55,764.89	\$ 55,886.70	\$ 59,394.00	\$ (3,507.30)	
Motor Vehicle Tax	5,550.58	7,584.33	6,290.00	1,294.33	
Recreational Vehicle Tax	93.62	160.48	103.00	57.48	
Delinquent Tax	2,042.73	2,605.04	990.00	1,615.04	
16/20 M Truck Tax	-	-	395.00	(395.00)	
Commercial Vehicle Tax	142.90	362.30	214.00	148.30	
In Lieu of Tax	-	-	52.00	(52.00)	
Watercraft Tax	-	-	40.00	(40.00)	
Mineral Production Tax	-	199.41	-	199.41	
Neighborhood Revitalization Rebates	(17.14)	(38.19)	-	(38.19)	
Total Receipts	63,577.58	66,760.07	\$ 67,478.00	\$ (717.93)	
<b>Expenditures</b>					
Agriculture					
Contractual Services	68,000.00	67,892.00	\$ 68,000.00	\$ (108.00)	
Total Expenditures	68,000.00	67,892.00	\$ 68,000.00	\$ (108.00)	
Receipts Over(Under) Expenditures	(4,422.42)	(1,131.93)			
Unencumbered Cash, Beginning	5,530.57	1,108.15			
Unencumbered Cash, Ending	\$ 1,108.15	\$ (23.78)			

**WILSON COUNTY, KANSAS  
HEALTH FUND**

**Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis**

**For the Year Ended December 31, 2016**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)**

	<b>Current Year</b>				<b>Variance - Over (Under)</b>
	<b>Prior Year Audit</b>	<b>Actual</b>	<b>Budget</b>		
<b>Receipts</b>					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 183,135.64	\$ 179,733.52	\$ 191,059.00	\$ (11,325.48)	
Motor Vehicle Tax	18,749.80	25,340.03	20,647.00	4,693.03	
Recreational Vehicle Tax	316.08	536.91	339.00	197.91	
Delinquent Tax	6,963.52	8,824.19	3,248.00	5,576.19	
16/20 M Truck Tax	-	-	1,297.00	(1,297.00)	
Commercial Vehicle Tax	482.12	1,189.15	704.00	485.15	
In Lieu of Tax	-	-	170.00	(170.00)	
Watercraft Tax	-	-	132.00	(132.00)	
Mineral Production Tax	-	641.24	-	641.24	
Neighborhood Revitalization Rebates	(56.24)	(122.78)	-	(122.78)	
Intergovernmental					
Federal Financial Assistance	84,886.00	130,724.56	75,000.00	55,724.56	
State Grant	14,083.00	21,204.44	-	21,204.44	
Contracts with Other Governments	22,871.25	22,871.25	-	22,871.25	
Licenses, Fees, and Permits					
Officer Fees	37.00	49.00	-	49.00	
Service Fees	111,832.91	119,330.04	177,000.00	(57,669.96)	
<b>Total Receipts</b>	<b>443,301.08</b>	<b>510,321.55</b>	<b>\$ 469,596.00</b>	<b>\$ 40,725.55</b>	
<b>Expenditures</b>					
Health					
Personal Services	211,053.69	250,041.34	\$ 255,500.00	\$ (5,458.66)	
Contractual Services	39,026.33	42,425.16	45,400.00	(2,974.84)	
Commodities	108,275.38	65,203.23	80,500.00	(15,296.77)	
Capital Outlay	-	978.29	7,000.00	(6,021.71)	
Employee Benefits	90,527.15	104,823.38	99,600.00	5,223.38	
Health Savings	2,650.00	250.00	-	250.00	
Reimbursed Expense	(7,409.24)	(957.68)	(4,254.00)	3,296.32	
<b>Total Expenditures</b>	<b>444,123.31</b>	<b>462,763.72</b>	<b>\$ 483,746.00</b>	<b>\$ (20,982.28)</b>	
Receipts Over(Under) Expenditures	(822.23)	47,557.83			
Unencumbered Cash, Beginning	36,875.03	36,052.80			
Beginning Balance Adjustment	-	3,447.00			
Cancelled Encumbrance	-	779.00			
<b>Unencumbered Cash, Ending</b>	<b>\$ 36,052.80</b>	<b>\$ 87,836.63</b>			

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

				Current Year		Variance - Over (Under)	
	Prior Year Audit			Budget			
		Actual					
<b>Receipts</b>							
Taxes and Shared Receipts							
Ad Valorem Tax	\$ 4,072.62	\$ 4,703.87	\$ 4,332.00	\$ 371.87			
Motor Vehicle Tax	419.04	555.10	459.00	96.10			
Recreational Vehicle Tax	6.96	11.75	8.00	3.75			
Delinquent Tax	151.67	192.90	72.00	120.90			
16/20 M Truck Tax	-	-	29.00	(29.00)			
Commercial Vehicle Tax	10.81	26.46	16.00	10.46			
In Lieu of Tax	-	-	4.00	(4.00)			
Watercraft Tax	-	-	3.00	(3.00)			
Mineral Production Tax	-	16.60	-	16.60			
Neighborhood Revitalization Rebates	(1.25)	(3.22)	-	(3.22)			
Total Receipts	4,659.85	5,503.46	\$ 4,923.00	\$ 580.46			
<b>Expenditures</b>							
Culture and Recreation							
Contractual Services	5,000.00	5,000.00	\$ 5,000.00	\$ -			
Total Expenditures	5,000.00	5,000.00	\$ 5,000.00	\$ -			
Receipts Over(Under) Expenditures	(340.15)	503.46					
Unencumbered Cash, Beginning	460.41	120.26					
Unencumbered Cash, Ending	\$ 120.26	\$ 623.72					

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Current Year			Variance - Over (Under)
	Prior Year Audit	Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 88,002.18	\$ 88,636.45	\$ 94,173.00	\$ (5,536.55)
Motor Vehicle Tax	8,972.93	12,119.47	9,927.00	2,192.47
Recreational Vehicle Tax	151.39	256.69	163.00	93.69
Delinquent Tax	3,357.70	4,255.97	1,561.00	2,694.97
16/20 M Truck Tax	-	-	624.00	(624.00)
Commercial Vehicle Tax	230.84	571.63	338.00	233.63
In Lieu of Tax	-	-	82.00	(82.00)
Watercraft Tax	-	-	64.00	(64.00)
Mineral Production Tax	-	316.79	-	316.79
Neighborhood Revitalization Rebates	(27.04)	(60.56)	-	(60.56)
 Total Receipts	 100,688.00	 106,096.44	 \$ 106,932.00	 \$ (835.56)
 <b>Expenditures</b>				
Health				
Contractual Services	108,000.00	108,000.00	\$ 108,000.00	\$ -
 Total Expenditures	 108,000.00	 108,000.00	 \$ 108,000.00	 \$ -
 Receipts Over(Under) Expenditures	 (7,312.00)	 (1,903.56)		
Unencumbered Cash, Beginning	9,413.88	2,101.88		
Unencumbered Cash, Ending	 \$ 2,101.88	 \$ 198.32		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Current Year				Variance - Over (Under)
	Prior Year Audit	Actual	Budget		
<b>Receipts</b>					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 34,699.00	\$ 34,971.48	\$ 37,154.00	\$ (2,182.52)	
Motor Vehicle Tax	3,555.08	4,723.60	3,916.00	807.60	
Recreational Vehicle Tax	59.95	99.96	64.00	35.96	
Delinquent Tax	1,293.45	1,633.61	616.00	1,017.61	
16/20 M Truck Tax	-	-	246.00	(246.00)	
Commercial Vehicle Tax	91.45	225.44	134.00	91.44	
In Lieu of Tax	-	-	32.00	(32.00)	
Watercraft Tax	-	-	25.00	(25.00)	
Mineral Production Tax	-	124.75	-	124.75	
Neighborhood Revitalization Rebates	(10.67)	(23.90)	-	(23.90)	
Total Receipts	39,688.26	41,754.94	\$ 42,187.00	\$ (432.06)	
<b>Expenditures</b>					
Health					
Contractual Services	42,500.00	42,431.00	\$ 42,500.00	\$ (69.00)	
Total Expenditures	42,500.00	42,431.00	\$ 42,500.00	\$ (69.00)	
Receipts Over(Under) Expenditures	(2,811.74)	(676.06)			
Unencumbered Cash, Beginning	3,473.00	661.26			
Unencumbered Cash, Ending	\$ 661.26	\$ (14.80)			

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Current Year			Variance - Over (Under)
	Prior Year Audit	Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 18,476.70	\$ 18,599.99	\$ 19,684.00	\$ (1,084.01)
Motor Vehicle Tax	1,892.55	2,488.67	2,084.00	404.67
Recreational Vehicle Tax	31.93	52.59	34.00	18.59
Delinquent Tax	671.82	846.16	328.00	518.16
16/20 M Truck Tax	-	-	131.00	(131.00)
Commercial Vehicle Tax	48.80	120.04	71.00	49.04
In Lieu of Tax	-	-	17.00	(17.00)
Watercraft Tax	-	-	13.00	(13.00)
Mineral Production Tax	-	66.23	-	66.23
Neighborhood Revitalization Rebates	(5.68)	(12.71)	-	(12.71)
 Total Receipts	 21,116.12	 22,160.97	 \$ 22,362.00	 \$ (201.03)
 <b>Expenditures</b>				
Health				
Contractual Services	22,500.00	22,466.00	\$ 22,500.00	\$ (34.00)
 Total Expenditures	 22,500.00	 22,466.00	 \$ 22,500.00	 \$ (34.00)
 Receipts Over(Under) Expenditures	 (1,383.88)	 (305.03)		
 Unencumbered Cash, Beginning	 1,680.92	 297.04		
 Unencumbered Cash, Ending	 \$ 297.04	 \$ (7.99)		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

				Current Year		Variance - Over (Under)	
	Prior Year Audit			Budget			
		Actual					
<b>Receipts</b>							
Taxes and Shared Receipts							
Ad Valorem Tax	\$ 20,784.45	\$ 19,516.01	\$ 20,636.00	\$ (1,119.99)			
Motor Vehicle Tax	2,583.57	3,007.17	2,352.00	655.17			
Recreational Vehicle Tax	43.71	63.94	39.00	24.94			
Delinquent Tax	813.35	927.47	370.00	557.47			
16/20 M Truck Tax	-	-	148.00	(148.00)			
Commercial Vehicle Tax	66.76	135.54	80.00	55.54			
In Lieu of Tax	-	-	19.00	(19.00)			
Watercraft Tax	-	-	15.00	(15.00)			
Mineral Production Tax	-	68.65	-	68.65			
Neighborhood Revitalization Rebates	(6.40)	(13.30)	-	(13.30)			
 Total Receipts	 24,285.44	 23,705.48	 \$ 23,659.00	 \$ 46.48			
 <b>Expenditures</b>							
Agriculture							
Contractual Services	13,537.00	8,989.45	\$ 12,600.00	\$ (3,610.55)			
Commodities	12,993.65	11,133.91	16,000.00	(4,866.09)			
Employee Benefits	948.00	1,281.44	-	1,281.44			
Operating Transfers to Special Noxious Weed Fund	-	5,000.00	-	5,000.00			
 Total Expenditures	 27,478.65	 26,404.80	 \$ 28,600.00	 \$ (2,195.20)			
Receipts Over(Under) Expenditures	(3,193.21)	(2,699.32)					
Unencumbered Cash, Beginning	9,190.44	5,997.23					
Unencumbered Cash, Ending	\$ 5,997.23	\$ 3,297.91					

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

**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**

**For the Year Ended December 31, 2016**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)**

	<b>Current Year</b>				<b>Variance - Over (Under)</b>	
	<b>Prior Year Audit</b>	<b>Actual</b>	<b>Budget</b>			
<b>Receipts</b>						
<b>Taxes and Shared Receipts</b>						
Ad Valorem Tax	\$ 1,213,658.11	\$ 1,733,865.00	\$ 1,848,992.00	\$ (115,127.00)		
Motor Vehicle Tax	106,038.57	162,577.60	137,274.00	25,303.60		
Recreational Vehicle Tax	1,791.95	3,435.11	2,253.00	1,182.11		
Delinquent Tax	39,564.20	53,307.51	21,597.00	31,710.51		
16/20 M Truck Tax	-	-	8,622.00	(8,622.00)		
Commercial Vehicle Tax	2,733.98	7,900.26	4,681.00	3,219.26		
In Lieu of Tax	-	-	1,129.00	(1,129.00)		
Watercraft Tax	-	-	878.00	(878.00)		
Mineral Production Tax	-	6,044.63	-	6,044.63		
Neighborhood Revitalization Rebates	(373.96)	(1,188.08)	-	(1,188.08)		
<b>Intergovernmental</b>						
Special City & County Highway	312,244.86	432,509.77	431,004.00	1,505.77		
<b>Other Receipts</b>						
Sale of Surplus Property	12,160.79	4,230.04	-	4,230.04		
Miscellaneous	117,816.62	3,300.00	-	3,300.00		
<b>Total Receipts</b>	<b>1,805,635.12</b>	<b>2,405,981.84</b>	<b>\$ 2,456,430.00</b>	<b>\$ (50,448.16)</b>		
<b>Expenditures</b>						
<b>Maintenance</b>						
Personal Services	435,251.98	478,749.77	\$ 600,000.00	\$ (121,250.23)		
Contractual Services	47,087.35	22,325.00	59,250.00	(36,925.00)		
Commodities	789,926.88	954,826.56	931,500.00	23,326.56		
Capital Outlay	2,745.00	343,551.00	730,000.00	(386,449.00)		
Employee Benefits	225,486.00	244,428.91	292,558.00	(48,129.09)		
Health Savings	8,700.00	20,800.00	-	20,800.00		
Reimbursed Expense	(16,605.94)	(20,958.84)	(10,000.00)	(10,958.84)		
<b>Operating Transfers to:</b>						
Special Highway Fund	164,000.00	100,000.00	-	100,000.00		
Special Machinery Fund	200,000.00	100,000.00	-	100,000.00		
<b>Total Expenditures</b>	<b>1,856,591.27</b>	<b>2,243,722.40</b>	<b>\$ 2,603,308.00</b>	<b>\$ (359,585.60)</b>		
<b>Receipts Over(Under) Expenditures</b>						
Unencumbered Cash, Beginning	391,887.04	340,930.89				
Beginning Balance Adjustment	-	3,447.00				
Cancelled Encumbrance	-	2,488.00				
<b>Unencumbered Cash, Ending</b>	<b>\$ 340,930.89</b>	<b>\$ 509,125.33</b>				

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

				Current Year		Variance - Over (Under)	
	Prior Year Audit	Actual	Budget				
<b>Receipts</b>							
Taxes and Shared Receipts							
Ad Valorem Tax	\$ 68,801.75	\$ 66,800.68	\$ 70,288.00	\$	(3,487.32)		
Motor Vehicle Tax	5,475.19	7,396.38	6,458.00		938.38		
Recreational Vehicle Tax	102.40	174.11	119.00		55.11		
Delinquent Tax	1,054.14	1,717.95	1,076.00		641.95		
16/20 M Truck Tax	-	-	496.00		(496.00)		
Commercial Vehicle Tax	161.11	305.08	-		305.08		
Mineral Production Tax	-	294.33	-		294.33		
<b>Total Receipts</b>	<b>75,594.59</b>	<b>76,688.53</b>	<b>\$ 78,437.00</b>	<b>\$</b>	<b>(1,748.47)</b>		
<b>Expenditures</b>							
Public Safety							
Contractual Services	76,875.00	76,517.00	\$ 77,500.00	\$	(983.00)		
<b>Total Expenditures</b>	<b>76,875.00</b>	<b>76,517.00</b>	<b>\$ 77,500.00</b>	<b>\$</b>	<b>(983.00)</b>		
<b>Receipts Over(Under) Expenditures</b>	<b>(1,280.41)</b>	<b>171.53</b>					
Unencumbered Cash, Beginning	1,109.11	(171.30)					
Unencumbered Cash, Ending	<b>\$ (171.30)</b>	<b>\$ 0.23</b>					

**WILSON COUNTY, KANSAS**

**SERVICE PROGRAM FOR THE ELDERLY FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<b>Current Year</b>				<b>Variance - Over (Under)</b>
	<b>Prior Year Audit</b>	<b>Actual</b>	<b>Budget</b>		
<b>Receipts</b>					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 51,484.69	\$ 51,922.04	\$ 55,146.00	\$ (3,223.96)	
Motor Vehicle Tax	5,249.12	7,092.20	5,808.00	1,284.20	
Recreational Vehicle Tax	88.49	150.26	95.00	55.26	
Delinquent Tax	1,966.07	2,490.33	914.00	1,576.33	
16/20 M Truck Tax	-	-	365.00	(365.00)	
Commercial Vehicle Tax	135.05	334.39	198.00	136.39	
In Lieu of Tax	-	-	48.00	(48.00)	
Watercraft Tax	-	-	37.00	(37.00)	
Mineral Production Tax	-	185.61	-	185.61	
Neighborhood Revitalization Rebates	(15.82)	(35.48)	-	(35.48)	
Total Receipts	58,907.60	62,139.35	\$ 62,611.00	\$ (471.65)	
<b>Expenditures</b>					
Social Services for Aged and Poor					
Contractual Services	63,200.00	63,200.00	\$ 63,200.00	\$ -	
Total Expenditures	63,200.00	63,200.00	\$ 63,200.00	\$ -	
Receipts Over(Under) Expenditures	(4,292.40)	(1,060.65)			
Unencumbered Cash, Beginning	5,524.37	1,231.97			
Unencumbered Cash, Ending	\$ 1,231.97	\$ 171.32			

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Current Year			Variance - Over (Under)
	Prior Year Audit	Actual	Budget	
	\$	\$	\$	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 9,515.44	\$ 8,747.22	\$ 15,000.00	\$ (6,252.78)
Total Receipts	<u>9,515.44</u>	<u>8,747.22</u>	<u>\$ 15,000.00</u>	<u>\$ (6,252.78)</u>
Expenditures				
Health				
Contractual Services	-	18,262.66	\$ 20,000.00	\$ (1,737.34)
Total Expenditures	<u>-</u>	<u>18,262.66</u>	<u>\$ 20,000.00</u>	<u>\$ (1,737.34)</u>
Receipts Over(Under) Expenditures	9,515.44	(9,515.44)		
Unencumbered Cash, Beginning	-	9,515.44		
Unencumbered Cash, Ending	<u>\$ 9,515.44</u>	<u>\$ -</u>		

**WILSON COUNTY, KANSAS  
SPECIAL BRIDGE FUND**

**Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis**

**For the Year Ended December 31, 2016**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)**

	<b>Current Year</b>				<b>Variance - Over (Under)</b>
	<b>Prior Year Audit</b>	<b>Actual</b>	<b>Budget</b>		
<b>Receipts</b>					
Taxes and Shared Receipts					
Delinquent Tax	\$ 371.19	\$ 328.09	\$ -	\$ 328.09	
Mineral Production Tax	-	5.74	-	5.74	
<b>Total Receipts</b>	<b>371.19</b>	<b>333.83</b>	<b>\$ -</b>	<b>\$ 333.83</b>	
<b>Expenditures</b>					
Public Works					
Contractual Services	1,050.00	173,680.00	\$ 220,286.00	\$ (46,606.00)	
Commodities	50.83	-	-	-	
Capital Outlay	36,442.92	-	-	-	
<b>Total Expenditures</b>	<b>37,543.75</b>	<b>173,680.00</b>	<b>\$ 220,286.00</b>	<b>\$ (46,606.00)</b>	
<b>Receipts Over(Under) Expenditures</b>	<b>(37,172.56)</b>	<b>(173,346.17)</b>			
<b>Unencumbered Cash, Beginning</b>	<b>220,286.59</b>	<b>183,114.03</b>			
<b>Unencumbered Cash, Ending</b>	<b>\$ 183,114.03</b>	<b>\$ 9,767.86</b>			

**WILSON COUNTY, KANSAS  
SPECIAL LIABILITY FUND**

**Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis**

**For the Year Ended December 31, 2016**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)**

	<b>Current Year</b>				<b>Variance - Over (Under)</b>
	<b>Prior Year Audit</b>	<b>Actual</b>	<b>Budget</b>		
<b>Receipts</b>					
Taxes and Shared Receipts					
Delinquent Tax	\$ 5.32	\$ 1.50	\$ -	\$ 1.50	
Mineral Production Tax	-	0.01	-	0.01	
<b>Total Receipts</b>	<b>5.32</b>	<b>1.51</b>	<b>\$ -</b>	<b>\$ 1.51</b>	
<b>Expenditures</b>					
General Government					
Contractual Services	294.74	250.00	\$ 10,553.00	\$ (10,303.00)	
<b>Total Expenditures</b>	<b>294.74</b>	<b>250.00</b>	<b>\$ 10,553.00</b>	<b>\$ (10,303.00)</b>	
Receipts Over(Under) Expenditures	(289.42)	(248.49)			
Unencumbered Cash, Beginning	10,554.75	10,265.33			
<b>Unencumbered Cash, Ending</b>	<b>\$ 10,265.33</b>	<b>\$ 10,016.84</b>			

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Current Year			Variance - Over (Under)
	Prior Year Audit	Actual	Budget	
	\$	\$	\$	
<b>Receipts</b>				
Taxes and Shared Receipts				
Transient Guest Tax	\$ 3,847.55	\$ -	\$ -	\$ -
Intergovernmental				
Local Alcoholic Liquor Tax	455.28	2,486.14	5,000.00	(2,513.86)
<b>Total Receipts</b>	<b>4,302.83</b>	<b>2,486.14</b>	<b>\$ 5,000.00</b>	<b>\$ (2,513.86)</b>
<b>Expenditures</b>				
Culture and Recreation				
Contractual Services	-	6,788.97	\$ 5,000.00	\$ 1,788.97
<b>Total Expenditures</b>	<b>-</b>	<b>6,788.97</b>	<b>\$ 5,000.00</b>	<b>\$ 1,788.97</b>
<b>Receipts Over(Under) Expenditures</b>	<b>4,302.83</b>	<b>(4,302.83)</b>		
Unencumbered Cash, Beginning	-	4,302.83		
<b>Unencumbered Cash, Ending</b>	<b>\$ 4,302.83</b>	<b>\$ -</b>		

**WILSON COUNTY, KANSAS**  
**TOURISM AND CONVENTION PROMOTION FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Current Year			Variance - Over (Under)
	Prior Year Audit	Actual	Budget	
	\$	\$	\$	
<b>Receipts</b>				
Taxes and Shared Receipts				
Transient Guest Tax	\$ 345.86	\$ 56.60	\$ 2,000.00	\$ (1,943.40)
<b>Total Receipts</b>	<b>345.86</b>	<b>56.60</b>	<b>\$ 2,000.00</b>	<b>\$ (1,943.40)</b>
<b>Expenditures</b>				
Economic Development				
Contractual Services	250.00	125.00	\$ 5,000.00	\$ (4,875.00)
<b>Total Expenditures</b>	<b>250.00</b>	<b>125.00</b>	<b>\$ 5,000.00</b>	<b>\$ (4,875.00)</b>
Receipts Over(Under) Expenditures	95.86	(68.40)		
Unencumbered Cash, Beginning	3,311.54	3,407.40		
<b>Unencumbered Cash, Ending</b>	<b>\$ 3,407.40</b>	<b>\$ 3,339.00</b>		

**WILSON COUNTY, KANSAS**  
**SPECIAL EQUIPMENT RESERVE FUND**  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2016  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
<b>Receipts</b>		
Operating Transfers from:		
General Fund	\$ 5,000.00	\$ -
Appraiser's Cost Fund	5,000.00	20,000.00
Motor Vehicle Operating Fund	-	5,000.00
Other Receipts		
Miscellaneous	5,000.00	-
<b>Total Receipts</b>	<b>15,000.00</b>	<b>25,000.00</b>
<b>Expenditures</b>		
General Government		
Capital Outlay	976.60	785.85
<b>Total Expenditures</b>	<b>976.60</b>	<b>785.85</b>
Receipts Over(Under) Expenditures	14,023.40	24,214.15
Unencumbered Cash, Beginning	31,839.72	45,863.12
<b>Unencumbered Cash, Ending</b>	<b>\$ 45,863.12</b>	<b>\$ 70,077.27</b>

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Current Year				Variance - Over (Under)
	Prior Year Audit	Actual	Budget		
<b>Receipts</b>					
Operating Transfers from:					
Noxious Weed Fund	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	
General Fund		5,000.00			5,000.00
<b>Total Receipts</b>	<b>-</b>	<b>10,000.00</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>	
 <b>Expenditures</b>					
Agriculture					
Capital Outlay				\$ 55,550.00	\$ (55,550.00)
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>\$ 55,550.00</b>	<b>\$ 55,550.00</b>	
 Receipts Over(Under) Expenditures		10,000.00			
Unencumbered Cash, Beginning	60,533.00		60,533.00		
<b>Unencumbered Cash, Ending</b>	<b>\$ 60,533.00</b>	<b>\$ 70,533.00</b>	<b></b>	<b></b>	

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from Road and Bridge Fund	\$ 164,000.00	\$ 100,000.00
Total Receipts	164,000.00	100,000.00
Expenditures		
Public Works		
Contractual Services	2,781.22	66,850.24
Total Expenditures	2,781.22	66,850.24
Receipts Over(Under) Expenditures	161,218.78	33,149.76
Unencumbered Cash, Beginning	20,533.32	181,752.10
Unencumbered Cash, Ending	\$ 181,752.10	\$ 214,901.86

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
<b>Receipts</b>		
Operating Transfers from Road and Bridge Fund	\$ 200,000.00	\$ 100,000.00
Other Receipts Sale of Surplus Property	<u>-</u>	40,000.00
<b>Total Receipts</b>	<b>200,000.00</b>	<b>140,000.00</b>
 <b>Expenditures</b>		
Public Works Capital Outlay	<u>-</u>	25,750.00
Equipment Public Works	189,116.03	163,186.20
Reimbursed Expense	<u>(57,010.00)</u>	<u>-</u>
<b>Total Expenditures</b>	<b>132,106.03</b>	<b>188,936.20</b>
 Receipts Over(Under) Expenditures	67,893.97	(48,936.20)
 Unencumbered Cash, Beginning	<u>153,465.15</u>	<u>221,359.12</u>
 Unencumbered Cash, Ending	<b>\$ 221,359.12</b>	<b>\$ 172,422.92</b>

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Current Year			Variance - Over (Under)
	Prior Year Audit	Actual	Budget	
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 50,586.84	\$ 52,887.40	\$ 65,000.00	\$ (12,112.60)
Total Receipts	<u>50,586.84</u>	<u>52,887.40</u>	<u>\$ 65,000.00</u>	<u>\$ (12,112.60)</u>
Expenditures				
Public Safety				
Contractual Services	68,228.23	72,939.12	\$ 118,000.00	\$ (45,060.88)
Total Expenditures	<u>68,228.23</u>	<u>72,939.12</u>	<u>\$ 118,000.00</u>	<u>\$ (45,060.88)</u>
Receipts Over(Under) Expenditures	(17,641.39)	(20,051.72)		
Unencumbered Cash, Beginning	<u>43,977.57</u>	<u>26,336.18</u>		
Unencumbered Cash, Ending	<u>\$ 26,336.18</u>	<u>\$ 6,284.46</u>		

**WILSON COUNTY, KANSAS**  
**MOTOR VEHICLE OPERATING FUND**  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2016  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
<b>Receipts</b>		
Licenses, Fees, and Permits		
Officer Fees	\$ 182,730.50	\$ 140,049.17
Total Receipts	<u>182,730.50</u>	<u>140,049.17</u>
<b>Expenditures</b>		
General Government		
Personal Services	27,145.44	48,654.67
Contractual Services	65,480.05	21,680.50
Commodities	591.75	5,062.60
Employee Benefits	10,313.34	17,582.25
Health Savings	342.00	1,260.56
Reimbursed Expense	(3,324.27)	(126.28)
Operating Transfers to:		
General Fund	53,991.73	-
Special Equipment Reserve	-	5,000.00
Total Expenditures	<u>154,540.04</u>	<u>99,114.30</u>
Receipts Over(Under) Expenditures	28,190.46	40,934.87
Unencumbered Cash, Beginning	47,227.05	75,417.51
Beginning Balance Adjustment	-	3,447.00
Cancelled Encumbrance	-	471.00
Unencumbered Cash, Ending	<u>\$ 75,417.51</u>	<u>\$ 120,270.38</u>

**WILSON COUNTY, KANSAS**  
**PROSECUTING ATTORNEY TRAINING FUND**  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2016  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,824.00	\$ 4,022.04
Total Receipts	<u>3,824.00</u>	<u>4,022.04</u>
Expenditures		
General Government		
Contractual Services	<u>2,120.80</u>	<u>2,407.02</u>
Total Expenditures	<u>2,120.80</u>	<u>2,407.02</u>
Receipts Over(Under) Expenditures	1,703.20	1,615.02
Unencumbered Cash, Beginning	<u>15,338.55</u>	<u>17,041.75</u>
Unencumbered Cash, Ending	<u>\$ 17,041.75</u>	<u>\$ 18,656.77</u>

**WILSON COUNTY, KANSAS**  
**SPECIAL LAW ENFORCEMENT TRUST FUND**  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2016  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 312.00	\$ 485.25
Total Receipts	<u>312.00</u>	<u>485.25</u>
Expenditures		
Public Safety		
Contractual Services	- 12.00	
Commodities	<u>889.73</u>	<u>600.00</u>
Total Expenditures	<u>889.73</u>	<u>612.00</u>
Receipts Over(Under) Expenditures	(577.73)	(126.75)
Unencumbered Cash, Beginning	<u>1,316.46</u>	<u>738.73</u>
Unencumbered Cash, Ending	<u>\$ 738.73</u>	<u>\$ 611.98</u>

**WILSON COUNTY, KANSAS**  
**COUNTY TREASURER'S TECHNOLOGY FUND**  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2016  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Financial Assistance	\$ -	<u>2,741.50</u>
Total Receipts	- -	<u>2,741.50</u>
Expenditures		
General Government		
Contractual Services	- -	- -
Total Expenditures	- -	- -
Receipts Over(Under) Expenditures	- -	2,741.50
Unencumbered Cash, Beginning	- -	- -
Cancelled Encumbrance	- -	2,530.50
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 5,272.00</u>

**WILSON COUNTY, KANSAS**  
**REGISTER OF DEEDS TECHNOLOGY FUND**  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2016  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 10,122.00	\$ 10,965.00
Total Receipts	<u>10,122.00</u>	<u>10,965.00</u>
Expenditures		
General Government		
Contractual Services	<u>12,384.80</u>	<u>9,268.35</u>
Total Expenditures	<u>12,384.80</u>	<u>9,268.35</u>
Receipts Over(Under) Expenditures	(2,262.80)	1,696.65
Unencumbered Cash, Beginning	<u>19,014.18</u>	<u>16,751.38</u>
Unencumbered Cash, Ending	<u>\$ 16,751.38</u>	<u>\$ 18,448.03</u>

**WILSON COUNTY, KANSAS**  
**COUNTY CLERK'S TECHNOLOGY FUND**  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2016  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ -	\$ 2,741.50
Total Receipts	- -	2,741.50
Expenditures		
General Government		
Contractual Services	- -	- -
Total Expenditures	- -	- -
Receipts Over(Under) Expenditures	- -	2,741.50
Unencumbered Cash, Beginning	- -	- -
Cancelled Encumbrance	- -	2,530.50
Unencumbered Cash, Ending	<u><u>\$ - -</u></u>	<u><u>\$ 5,272.00</u></u>

**WILSON COUNTY, KANSAS**  
**DOJ EQUITABLE SHARING PROGRAM FUND**  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2016  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Sale of Confiscations	\$ 25,438.15	\$ -
Total Receipts	<u>25,438.15</u>	<u>-</u>
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	25,438.15	-
Unencumbered Cash, Beginning	-	25,438.15
Unencumbered Cash, Ending	<u>\$ 25,438.15</u>	<u>\$ 25,438.15</u>

**WILSON COUNTY, KANSAS**  
**SHERIFF'S EQUIPMENT RESERVE FUND**  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2016  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
<b>Receipts</b>		
Licenses, Fees, and Permits		
Officer Fees	\$ 6,076.78	\$ -
Operating Transfers from General Fund	<u>25,000.00</u>	<u>25,000.00</u>
<b>Total Receipts</b>	<u>31,076.78</u>	<u>25,000.00</u>
<b>Expenditures</b>		
Public Safety		
Capital Outlay	<u>-</u>	<u>26,988.21</u>
<b>Total Expenditures</b>	<u>-</u>	<u>26,988.21</u>
Receipts Over(Under) Expenditures	31,076.78	(1,988.21)
Unencumbered Cash, Beginning	<u>6,361.97</u>	<u>37,438.75</u>
Unencumbered Cash, Ending	<u>\$ 37,438.75</u>	<u>\$ 35,450.54</u>

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Permits	\$ 105,735.70	\$ -
Total Receipts	105,735.70	-
Expenditures		
Public Works		
Contractual Services	103,887.90	-
Total Expenditures	103,887.90	-
Receipts Over(Under) Expenditures	1,847.80	-
Unencumbered Cash, Beginning	65,961.30	67,809.10
Unencumbered Cash, Ending	\$ 67,809.10	\$ 67,809.10

**WILSON COUNTY, KANSAS**  
**SHERIFF'S SPECIAL DONATIONS FUND**  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2016  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Donations	\$ 7,552.70	\$ 5,285.23
Total Receipts	<u>7,552.70</u>	<u>5,285.23</u>
Expenditures		
Public Safety		
Contractual Services	<u>96.00</u>	<u>18.00</u>
Total Expenditures	<u>96.00</u>	<u>18.00</u>
Receipts Over(Under) Expenditures	7,456.70	5,267.23
Unencumbered Cash, Beginning	<u>4,030.34</u>	<u>11,487.04</u>
Unencumbered Cash, Ending	<u>\$ 11,487.04</u>	<u>\$ 16,754.27</u>

**WILSON COUNTY, KANSAS**  
**COMMUNITY CORRECTIONS GRANT FUND**  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2016  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
<b>Receipts</b>		
Intergovernmental		
State Grant	\$ 439,440.50	\$ 359,662.48
<b>Total Receipts</b>	<b>439,440.50</b>	<b>359,662.48</b>
<b>Expenditures</b>		
General Government		
Health Savings	1,590.96	1,200.00
Public Safety		
Personal Services	270,609.17	288,601.41
Contractual Services	55,381.08	41,232.58
Employee Benefits	96,879.40	109,924.50
Reimbursed Expense	<u>(6,747.93)</u>	<u>(1,237.86)</u>
<b>Total Expenditures</b>	<b>417,712.68</b>	<b>439,720.63</b>
<b>Receipts Over(Under) Expenditures</b>	<b>21,727.82</b>	<b>(80,058.15)</b>
<b>Unencumbered Cash, Beginning</b>	<b>79,909.48</b>	<b>101,637.30</b>
<b>Cancelled Encumbrance</b>	<b>-</b>	<b>1,365.06</b>
<b>Unencumbered Cash, Ending</b>	<b>\$ 101,637.30</b>	<b>\$ 22,944.21</b>

**WILSON COUNTY, KANSAS**  
**REGISTERED OFFENDERS FEES FUND**  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2016  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 3,282.00	\$ 3,445.00
Total Receipts	<u>3,282.00</u>	<u>3,445.00</u>
Expenditures		
Public Safety		
Commodities	<u>67.90</u>	-
Total Expenditures	<u>67.90</u>	-
Receipts Over(Under) Expenditures	3,214.10	3,445.00
Unencumbered Cash, Beginning	<u>7,324.24</u>	<u>10,538.34</u>
Unencumbered Cash, Ending	<u>\$ 10,538.34</u>	<u>\$ 13,983.34</u>

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Financial Assistance	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Health		
Commodities	340.70	3,046.19
Reimbursed Expense	-	(822.83)
Total Expenditures	340.70	2,223.36
Receipts Over(Under) Expenditures	(340.70)	(2,223.36)
Unencumbered Cash, Beginning	2,564.06	2,223.36
Unencumbered Cash, Ending	\$ 2,223.36	\$ -

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Financial Assistance	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	3,199.00	-
Reimbursed Expense	-	(3,199.30)
Total Expenditures	3,199.00	(3,199.30)
Receipts Over(Under) Expenditures	(3,199.00)	3,199.30
Unencumbered Cash, Beginning	1,224.10	(1,974.90)
Unencumbered Cash, Ending	\$ (1,974.90)	\$ 1,224.40

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Financial Assistance	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	3,044.00	(3,044.45)
Total Expenditures	3,044.00	(3,044.45)
Receipts Over(Under) Expenditures	(3,044.00)	3,044.45
Unencumbered Cash, Beginning	3,465.75	421.75
Unencumbered Cash, Ending	\$ 421.75	\$ 3,466.20

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 45,173.82	\$ 108,968.30
Total Receipts	45,173.82	108,968.30
Expenditures		
General Government		
Contractual Services	54,191.79	67,328.67
Total Expenditures	54,191.79	67,328.67
Receipts Over(Under) Expenditures	(9,017.97)	41,639.63
Unencumbered Cash, Beginning	21,981.99	12,964.02
Cancelled Encumbrance	-	370.27
Unencumbered Cash, Ending	\$ 12,964.02	\$ 54,973.92

**WILSON COUNTY, KANSAS**  
**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Financial Assistance	\$ -	\$ -
Total Receipts	- -	- -
Expenditures		
General Government		
Contractual Services	- -	- -
Total Expenditures	- -	- -
Receipts Over(Under) Expenditures	- -	- -
Unencumbered Cash, Beginning	1,086.00	1,086.00
Unencumbered Cash, Ending	<u>\$ 1,086.00</u>	<u>\$ 1,086.00</u>

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

Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 2,530.50	\$ -
Licenses, Fees, and Permits		
Officer Fees	2,530.50	-
Total Receipts	5,061.00	-
Expenditures		
Public Works		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	5,061.00	-
Unencumbered Cash, Beginning	-	5,061.00
Cancelled Encumbrance	-	(5,061.00)
Unencumbered Cash, Ending	\$ 5,061.00	\$ -

**WILSON COUNTY, KANSAS**  
**EMERGENCY PREPAREDNESS GRANT FUND**  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2016  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
<b>Receipts</b>		
Intergovernmental		
Federal Financial Assistance	\$ 5,783.00	\$ 23,349.00
<b>Total Receipts</b>	<b>5,783.00</b>	<b>23,349.00</b>
<b>Expenditures</b>		
Public Safety		
Contractual Services	2,448.00	4,682.03
Commodities	2,534.58	2,402.27
<b>Total Expenditures</b>	<b>4,982.58</b>	<b>7,084.30</b>
Receipts Over(Under) Expenditures	800.42	16,264.70
Unencumbered Cash, Beginning	-	800.42
<b>Unencumbered Cash, Ending</b>	<b>\$ 800.42</b>	<b>\$ 17,065.12</b>

**WILSON COUNTY, KANSAS**  
**CLOCK TOWER DONATIONS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Donations	\$ 200.00	\$ -
Total Receipts	200.00	-
Expenditures		
General Government		
Contractual Services	129.22	70.00
Total Expenditures	129.22	70.00
Receipts Over(Under) Expenditures	70.78	(70.00)
Unencumbered Cash, Beginning	-	70.78
Unencumbered Cash, Ending	<u>\$ 70.78</u>	<u>\$ 0.78</u>

**WILSON COUNTY, KANSAS**  
**JUVENILE JUSTICE AUTHORITY FUND**  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2016  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Audit	Current Year Actual
<b>Receipts</b>		
Intergovernmental		
Federal Financial Assistance	\$ 292,409.25	\$ 411,680.99
<b>Total Receipts</b>	<b>292,409.25</b>	<b>411,680.99</b>
<b>Expenditures</b>		
General Government		
Personal Services	209,358.35	195,443.35
Contractual Services	75,019.77	63,167.80
Employee Benefits	70,714.06	65,150.62
Health Savings	1,169.06	4,274.70
Reimbursed Expense	(4,580.69)	(967.18)
<b>Total Expenditures</b>	<b>351,680.55</b>	<b>327,069.29</b>
<b>Receipts Over(Under) Expenditures</b>	<b>(59,271.30)</b>	<b>84,611.70</b>
<b>Unencumbered Cash, Beginning</b>	<b>40,273.41</b>	<b>(18,997.89)</b>
<b>Cancelled Encumbrance</b>	<b>-</b>	<b>(485.64)</b>
<b>Unencumbered Cash, Ending</b>	<b>\$ (18,997.89)</b>	<b>\$ 65,128.17</b>

**WILSON COUNTY, KANSAS  
DIVERSION FEES FUND**

**Schedule of Receipts and Expenditures - Actual  
Regulatory Basis**

**For the Year Ended December 31, 2016**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)**

	<b>Prior Year Audit</b>	<b>Current Year Actual</b>
<b>Receipts</b>		
Licenses, Fees, and Permits		
Officer Fees	<u>\$ 13,481.94</u>	<u>\$ 15,300.00</u>
<b>Total Receipts</b>	<u>13,481.94</u>	<u>15,300.00</u>
<b>Expenditures</b>		
General Government		
Contractual Services	<u>10,665.95</u>	<u>18,225.66</u>
Commodities	<u>82.03</u>	<u>-</u>
<b>Total Expenditures</b>	<u>10,747.98</u>	<u>18,225.66</u>
Receipts Over(Under) Expenditures	<u>2,733.96</u>	<u>(2,925.66)</u>
Unencumbered Cash, Beginning	<u>15,316.24</u>	<u>18,050.20</u>
<b>Unencumbered Cash, Ending</b>	<u><b>\$ 18,050.20</b></u>	<u><b>\$ 15,124.54</b></u>

**WILSON COUNTY, KANSAS**  
**KDHE - BWM SITE CLEANUP GRANT FUND**  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2016  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

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

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

Schedule of Receipts, Disbursements and Balances  
 Regulatory Basis  
 For the Year Ended December 31, 2016

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Cities:</b>				
Altoona City, General	\$ -	\$ 41,487.22	\$ 41,487.22	\$ -
Altoona City, Noxious Weed	3.16	631.41	634.57	-
Altoona City, Library	(1.35)	4,416.86	4,415.51	-
Altoona City, Bond & Interest	(1.81)	829.40	827.59	-
Benedict City, General	-	3,236.24	3,236.24	-
Buffalo City, General	56.22	64,274.98	64,331.20	-
Buffalo City, Bond & Interest	-	1,269.04	1,269.04	-
Buffalo City, Noxious Weed	-	19.03	19.03	-
Coyville City, General	-	3,889.82	3,889.82	-
Fredonia City, General	(1,617.65)	543,262.95	541,645.30	-
Fredonia City, Bond & Interest	(314.65)	99,339.40	99,024.75	-
Fredonia City, Library	(275.24)	90,951.53	90,676.29	-
Fredonia City, Industrial Development	(127.77)	40,884.18	40,756.41	-
Fredonia City, Special Weeds	-	382.16	382.16	-
Neodesha City, General	2.56	531,030.53	531,033.09	-
Neodesha City, Library	0.45	87,615.61	87,616.06	-
Neodesha City, Recreation	-	3.19	3.19	-
Neodesha City, Industrial Dev.	0.05	25,034.84	25,034.89	-
Neodesha City, Employee Benefit	-	7.30	7.30	-
Neodesha City, Weed	-	2,462.50	2,462.50	-
Neodesha City, Refuse	-	77,065.00	77,065.00	-
New Albany City, General	-	2,559.30	2,559.30	-
<b>Subtotal Cities</b>	<b>(2,276.03)</b>	<b>1,620,652.49</b>	<b>1,618,376.46</b>	<b>-</b>
<b>Townships:</b>				
Cedar Township, General	(0.43)	0.43	-	-
Chetopa Township, General	-	126.45	125.47	0.98
Chetopa Township, Cemetery	-	1,512.60	1,512.54	0.06
Fall River Township, General	-	1,249.47	1,249.47	-
Fall River Township, Building	-	2.81	2.81	-
Fall River Township, Cemetery	-	4,915.51	4,915.51	-
Guilford Township, General	0.04	1,108.23	1,108.27	-
Guilford Township, Fire	0.07	2,205.03	2,205.10	-
Neodesha Township, General	-	4,295.88	4,295.88	-
Neodesha Township, Fire	-	16,031.71	16,031.71	-
Pleasant Valley Township, General	-	1,108.40	1,108.08	0.32
Prairie Township, General	-	17.44	17.44	-
Verdigris Township, General	-	1,210.04	1,209.84	0.20
<b>Subtotal Townships</b>	<b>(0.32)</b>	<b>33,784.00</b>	<b>33,782.12</b>	<b>1.56</b>
<b>Schools:</b>				
USD #447, General	63.79	30,655.94	30,525.36	194.37
USD #447, Supplemental General	(1,813.93)	36,373.67	34,559.74	-

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

Schedule of Receipts, Disbursements and Balances  
 Regulatory Basis  
 For the Year Ended December 31, 2016

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Schools (Continued):</b>				
USD #447, Capital Outlay	\$ -	\$ 3,955.83	\$ 3,955.83	\$ -
USD #447, Recreation Commission	1,657.56	3,656.90	3,656.46	1,658.00
USD #387, General	525.29	648,063.88	647,041.60	1,547.57
USD #387, Supplemental General	(662.53)	593,131.71	592,469.18	-
USD #461, General	4,039.82	499,007.29	498,317.14	4,729.97
USD #461, Capital Outlay	3.44	234,559.29	234,562.73	-
USD #461, Bond & Interest	10.95	138,976.07	138,987.02	-
USD #461, Supplemental General	48.92	624,191.72	624,240.64	-
USD #461, Recreation Commission	3.12	103,917.84	103,920.96	-
USD #484, General	9,369.48	634,334.47	633,103.76	10,600.19
USD #484, Capital Outlay	(99.18)	95,857.26	95,758.08	-
USD #484, Bond & Interest	325.91	251,184.81	251,510.72	-
USD #484, Supplemental General	(1,220.21)	963,505.54	962,285.33	-
USD #484, Recreation	16.01	62,697.45	62,713.46	-
USD #101, Supplemental General	1,881.64	-	1,881.64	-
<b>Subtotal Schools</b>	<b>14,150.08</b>	<b>4,924,069.67</b>	<b>4,919,489.65</b>	<b>18,730.10</b>
<b>Cemeteries</b>				
High Prairie #1, Cem 23	-	6,025.99	6,025.99	-
Buffalo #2, Cem 24	1,126.40	10,830.63	11,893.74	63.29
Maple Grove #3, Cem 25	-	2,869.28	2,869.28	-
Little Sandy #40, Cem 26	486.13	1,148.94	1,567.46	67.61
Farmington #5, Cem 27	-	4,057.25	4,057.25	-
Grandview #6Jt, Cem 28	982.06	2,232.95	2,557.81	657.20
Big Sandy #7, Cem 29	(0.54)	45.91	47.73	(2.36)
Bachelor #8, Cem 30	-	2,137.54	2,136.19	1.35
Pleasant Valley #9, Cem 31	-	2,053.27	2,053.27	-
Cedar #10, Cem 32	40.81	35,154.62	35,195.43	-
Vilas Bethel #11, Cem 33	-	3,352.82	3,352.82	-
Mt. Pleasant #12, Cem 34	-	1,745.43	1,745.43	-
Coyville #13, Cem 35	-	3,853.72	3,853.05	0.67
Varner Ross #14, Cem 36	798.72	3,214.67	3,952.94	60.45
Talleyrand #15, Cem 37	-	4,812.42	4,812.42	-
Star #16, Cem 38	0.24	2,855.77	2,856.01	-
Caley #17Jt, Cem 39	434.46	1,292.03	1,724.03	2.46
Shelly #18, Cem 40	-	2,283.70	2,283.70	-
Colfax Village Creek #19, Cem 41	-	2,665.47	2,665.47	-
<b>Subtotal Cemeteries</b>	<b>3,868.28</b>	<b>92,632.41</b>	<b>95,650.02</b>	<b>850.67</b>

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

Schedule of Receipts, Disbursements and Balances  
 Regulatory Basis  
 For the Year Ended December 31, 2016

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Watershed Districts:</b>				
Elk River Jt 47, Watershed	\$ -	\$ 460.48	\$ 460.48	\$ -
Labette/Hackberry Jt 45 Watershed	-	906.07	905.30	0.77
Duck Creek Jt 59, Watershed	(622.13)	3,497.89	2,875.76	-
Tri Creed Jt 100, Watershed	10.57	31,239.72	31,250.29	-
Turkey Creek Jt 103, Watershed	-	11,671.18	11,671.18	-
<b>Subtotal Watershed Districts</b>	<b>(611.56)</b>	<b>47,775.34</b>	<b>47,163.01</b>	<b>0.77</b>
<b>Regional Library:</b>				
SEK Library, General	17.03	133,079.67	133,096.70	-
SEK Library, Employee Benefits	1.14	9,593.55	9,594.69	-
<b>Subtotal Regional Library</b>	<b>18.17</b>	<b>142,673.22</b>	<b>142,691.39</b>	<b>-</b>
<b>Total Subdivisions</b>	<b>15,148.62</b>	<b>6,861,587.13</b>	<b>6,857,152.65</b>	<b>19,583.10</b>
<b>State Funds:</b>				
State Educational Building	86.03	111,808.44	111,894.47	-
State Institutional Building	43.02	55,904.12	55,947.14	-
State MVT	18.80	-	18.80	-
<b>Total State Funds</b>	<b>147.85</b>	<b>167,712.56</b>	<b>167,860.41</b>	<b>-</b>
<b>Other Agency Funds:</b>				
Payroll Clearing	(540.00)	29,200.32	28,660.32	-
Motor Vehicle Licenses	542.24	660,623.25	662,523.23	(1,357.74)
Driver License Fees	(674.20)	23,447.00	23,541.00	(768.20)
Game Licenses	435.49	13,573.75	13,994.50	14.74
MVR Copy Fees	-	112.00	100.00	12.00
Secretary of State Fees	-	550.00	-	550.00
Heritage Trust	1,081.63	5,650.84	5,766.31	966.16
Unclaimed Money	8,539.92	-	-	8,539.92
Cash Bond Deposits	10,036.10	10.16	-	10,046.26
Sales Tax	38,302.17	672,471.26	690,758.42	20,015.01
IRP - Large Trucks	3,150.46	3,636,622.95	3,636,622.97	3,150.44
State VIN Fees	72.00	1,056.00	1,044.00	84.00
Oil & Gas Depletion Fund	50,271.09	-	50,000.00	271.09
Sheriff	55,529.92	70,526.26	63,586.13	62,470.05
District Court	103,460.90	1,163,174.14	1,167,031.87	99,603.17
Law Library	61,865.68	17,254.55	12,842.11	66,278.12
<b>Total Other Agency Funds</b>	<b>332,073.40</b>	<b>6,294,272.48</b>	<b>6,356,470.86</b>	<b>269,875.02</b>

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

Schedule of Receipts, Disbursements and Balances  
 Regulatory Basis  
 For the Year Ended December 31, 2016

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds:</b>				
Current Tax	\$ 7,168,347.90	\$ 12,057,952.82	\$ 12,071,927.70	\$ 7,154,373.02
Delinquent Tax	58,108.94	513,837.88	499,243.94	72,702.88
Motor Vehicle Tax	209,094.32	1,063,323.36	1,259,853.34	12,564.34
Recreational Vehicle Tax	4,613.37	20,892.99	25,484.90	21.46
Local Ad Valorem Tax Reduction	-	-	(3,366.02)	3,366.02
Mineral Production Tax	(734.49)	6,698.83	6,147.39	(183.05)
Local Alcoholic Liquor	(3,238.65)	16,958.19	13,719.54	-
In Lieu of Tax	8,527.11	-	8,527.11	-
Commercial Vehicle Tax	9,518.05	57,996.84	67,514.89	-
Neighborhood Revitalization	(2,079.93)	11,331.14	3,895.32	5,355.89
<b>Total Distributable Funds:</b>	<b><u>7,452,156.62</u></b>	<b><u>13,748,992.05</u></b>	<b><u>13,952,948.11</u></b>	<b><u>7,248,200.56</u></b>
 <b>Total Agency Funds</b>	 <b><u>\$ 7,799,526.49</u></b>	 <b><u>\$ 27,072,564.22</u></b>	 <b><u>\$ 27,334,432.03</u></b>	 <b><u>\$ 7,537,658.68</u></b>

**WILSON COUNTY, KANSAS**  
Reconciliation of 2015 Tax Roll  
For the Year Ended December 31, 2016

County Clerk's Abstract of Taxes Levied	\$ 12,931,964.44
Add: Supplemental Tax Roll	20,419.08
Deduct: Taxes Abated	<u>(174,704.50)</u>
	<u><u>\$ 12,777,679.02</u></u>
County Treasurer's Accounting	
Net Current Tax Collections	\$ 12,075,505.62
Uncollected:	
Personal Property	\$ 213,038.43
Real Estate	412,200.48
Special Assessments	25,980.76
State Assessed	<u>50,953.73</u>
Total Uncollected	<u>702,173.40</u>
Net Tax Roll	<u><u>\$ 12,777,679.02</u></u>