

**WILSON COUNTY, KANSAS**

Independent Auditors' Report and  
Financial Statement with  
Supplementary Information

For the Year Ended December 31, 2017

**WILSON COUNTY, KANSAS**  
For the Year Ended December 31, 2017  
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**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Board of County Commissioners  
Wilson County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Wilson County, Kansas, as of and for the year ended December 31, 2017 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, 2017, 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, 2017, 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 2016 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Wilson County as of and for the year ended December 31, 2016 (not presented herein), and have issued our report thereon dated February 4, 2018, which contained an unmodified opinion on the basic financial statement. The 2016 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 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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

2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note 1.

A handwritten signature in cursive script that reads "Jarred, Gilmore & Phillips, PA".

JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
August 18, 2018

## WILSON COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2017

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add	
						Encumbrances and Accounts Payable	Cash Balance December 31, 2017
<b>General</b>	<b>\$ 437,032.83</b>	<b>\$ -</b>	<b>\$ 4,624,649.48</b>	<b>\$ 4,196,687.79</b>	<b>\$ 864,994.52</b>	<b>\$ 181,202.86</b>	<b>\$ 1,046,197.38</b>
Special Purpose:							
Ambulance	(11,716.99)	-	259,277.67	232,650.00	14,910.68	-	14,910.68
Appraiser's Cost	54,813.40	-	261,380.12	265,102.24	51,091.28	6,627.52	57,718.80
Community College Tuition	3.23	-	-	-	3.23	-	3.23
Conservation District	(8.13)	-	24,581.67	23,750.00	823.54	-	823.54
Direct Election	9,928.78	-	46,073.15	47,039.96	8,961.97	158.00	9,119.97
Economic Development	22,250.89	-	(0.31)	3,811.35	18,439.23	-	18,439.23
Extension Council	(23.78)	-	66,886.16	66,000.00	862.38	-	862.38
Health	87,836.63	-	486,319.50	352,005.50	222,150.63	14,551.06	236,701.69
Historical Society	623.72	-	4,395.92	5,000.00	19.64	-	19.64
Hospital Maintenance	198.32	-	106,229.73	106,000.00	428.05	-	428.05
Mental Health	(14.80)	-	41,807.16	41,789.00	3.36	-	3.36
Intellectual Disability	(7.99)	-	22,136.49	21,292.00	836.50	-	836.50
Noxious Weed	3,297.91	-	32,271.66	25,055.03	10,514.54	-	10,514.54
Road and Bridge	509,125.33	-	2,176,224.41	2,481,225.02	204,124.72	85,858.51	289,983.23
Rural Fire District No. 1	0.23	-	76,124.69	75,125.00	999.92	-	999.92
Service Program for the Elderly	171.32	-	62,190.77	61,900.00	462.09	-	462.09
Special Alcohol Program	-	-	8,322.42	8,322.00	0.42	-	0.42
Special Bridge	9,767.86	-	(1.75)	9,050.00	716.11	-	716.11
Special Liability	10,016.84	-	-	250.00	9,766.84	-	9,766.84
Special Park and Recreation	-	-	2,595.00	2,595.00	-	-	-
Tourism and Convention Promotion	3,339.00	-	89.54	125.00	3,303.54	-	3,303.54
Special Equipment Reserve	70,077.27	-	33,900.00	15,382.00	88,595.27	-	88,595.27
Special Noxious Weed	70,533.00	-	-	30,121.45	40,411.55	-	40,411.55
Special Highway	214,901.86	-	390,633.47	301,107.53	304,427.80	-	304,427.80
Special Machinery	172,422.92	-	641,760.00	462,937.65	351,245.27	-	351,245.27
Emergency Telephone Service	6,284.46	-	53,596.77	59,881.23	-	4,440.00	4,440.00
Trusts:							
Motor Vehicle Operation	120,270.38	-	141,741.42	217,749.21	44,262.59	1,601.49	45,864.08
Prosecuting Attorney Training	18,656.77	-	3,513.07	1,976.50	20,193.34	-	20,193.34
Special Law Enforcement Trust	611.98	-	-	-	11,578.98	-	11,578.98
County Treasurer's Technology	5,272.00	-	2,715.00	-	7,987.00	-	7,987.00
Register of Deeds Technology	18,448.03	-	10,860.00	6,301.21	23,006.82	426.00	23,432.82
County Clerk's Technology	5,272.00	-	2,715.00	-	7,987.00	-	7,987.00
DOJ Equitable Sharing Program	25,438.15	-	-	-	25,438.15	-	25,438.15
Sheriff's Equipment Reserve	35,450.54	-	-	35,000.00	450.54	-	450.54
Special Permit Fees	67,809.10	-	-	-	67,809.10	-	67,809.10
Sheriff's Special Donations	16,754.27	-	59,870.50	71,169.50	5,455.27	-	5,455.27
Community Corrections Grant	22,944.21	-	-	22,944.21	-	-	-
Registered Offenders Fees	13,983.34	-	3,749.00	-	17,732.34	-	17,732.34
Bioterrorism Grant	-	-	-	-	-	-	-
SLVC Grant	1,224.40	-	-	-	1,224.40	-	1,224.40
Federal Aid - Health	3,466.20	-	-	-	3,466.20	-	3,466.20
Flex-Savings	54,973.92	-	95,619.09	51,163.11	99,429.90	-	99,429.90
Community Development Block Grant	1,086.00	-	-	-	1,086.00	-	1,086.00
Emergency Preparedness Grant	17,065.12	-	9,098.00	6,073.97	20,089.15	-	20,089.15
Clock Tower Donations	0.78	-	125.00	111.66	14.12	-	14.12
Juvenile Justice Authority	65,128.17	-	-	65,128.17	-	-	-
Diversion Fees	15,124.54	-	9,100.00	10,496.45	13,728.09	268.60	13,996.69
KDHE - BWM Site Cleanup Grant	4,625.00	-	-	-	4,625.00	-	4,625.00
Total Primary Government (Excluding Agency Funds)	<b>\$ 2,184,459.01</b>	<b>\$ -</b>	<b>\$ 9,771,516.80</b>	<b>\$ 9,382,318.74</b>	<b>\$ 2,573,657.07</b>	<b>\$ 295,134.04</b>	<b>\$ 2,868,791.11</b>

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, 2017

	<u>2017</u>
Total Cash to be accounted for:	<u><u>\$ 2,868,791.11</u></u>
Composition of Cash:	
Cash on Hand .....	\$ 930.75
Demand Deposit Accounts .....	3,859,750.17
MMA Account .....	5,648,371.91
Certificates of Deposit .....	<u>1,711,166.24</u>
Total Cash	11,220,219.07
Agency Funds Per Schedule 3	<u>(8,351,427.96)</u>
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 2,868,791.11</u></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, 2017

### **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 and Schedule 1, the County was in apparent compliance with Kansas cash basis and budget laws.

## **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, 2017.

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

*Deposits:* At year-end, the County's carrying amount of deposits was \$11,219,288.32 and the bank balance was \$12,192,033.07. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,320,145.08 was covered by FDIC insurance, \$7,362,752.92 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name, and \$2,679,365.33 was considered unsecured. K.S.A. 9-1403 allows peak periods, reducing up to 50% of the amount on deposit for two 60-day periods during a year as evidenced by a written agreement between the custodian of the funds and an office of the depository bank. Of the bank balance, \$829,769.74 was covered under a peak period agreement with their lending institution.

#### 4. LONG-TERM DEBT

Changes in long-term debt for the County for the year ended December 31, 2017, were as follows:

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Lease									
TAC Controls	4.64%	August 14, 2007	\$ 715,281.00	August 14, 2022	\$ 345,280.58	\$ -	\$ (51,224.12)	\$ 294,056.46	\$ 16,021.02
Excavator	2.65%	October 4, 2013	132,500.00	December 31, 2018	54,240.51	-	(26,765.62)	27,474.89	1,437.37
CAT Grader Rebuild	2.25%	May 12, 2014	137,974.00	October 15, 2018	56,321.26	-	(27,847.37)	28,473.89	1,267.22
Komatsu Loader	2.39%	May 21, 2015	100,000.00	May 21, 2020	80,921.88	-	(19,535.34)	61,386.54	1,939.33
Caterpillar 140H Motor Grader	1.99%	April 1, 2016	135,000.00	April 1, 2020	109,067.16	-	(26,456.07)	82,611.09	2,200.58
Two Caterpillar Motor Graders	2.75%	July 6, 2017	341,760.00	July 1, 2022	-	341,760.00	-	341,760.00	-
Total Contractual Indebtedness					\$ 645,831.39	\$ 341,760.00	\$ (151,828.52)	\$ 835,762.87	\$ 22,865.52

#### 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	2018	2019	2020	2021	2022	Total
<b>Principal</b>						
Capital Lease						
TAC Controls	\$ 53,600.92	\$ 56,088.00	\$ 58,690.49	\$ 61,413.72	\$ 64,263.33	\$ 294,056.46
Excavator	27,474.89	-	-	-	-	27,474.89
CAT Grader Rebuild	28,473.89	-	-	-	-	28,473.89
Komatsu Loader	20,003.51	20,482.90	20,900.13	-	-	61,386.54
Caterpillar 140H Motor Grader	26,989.86	27,531.34	28,089.89	-	-	82,611.09
Two Caterpillar Motor Graders	64,799.35	66,452.59	68,264.17	70,157.30	72,086.59	341,760.00
Total Principal Payments	221,342.42	170,554.83	175,944.68	131,571.02	136,349.92	835,762.87
<b>Interest</b>						
Capital Lease						
TAC Controls	13,644.22	11,157.14	8,554.65	5,831.42	2,981.80	42,169.23
Excavator	728.08	-	-	-	-	728.08
CAT Grader Rebuild	640.66	-	-	-	-	640.66
Komatsu Loader	1,471.16	991.77	574.54	-	-	3,037.47
Caterpillar 140H Motor Grader	1,666.79	1,125.31	566.75	-	-	3,358.85
Two Caterpillar Motor Graders	9,269.65	7,616.41	5,804.83	3,911.70	1,982.38	28,584.97
Total Interest Payments	27,420.56	20,890.63	15,500.77	9,743.12	4,964.18	78,519.26
Total Principal and Interest	\$ 248,762.98	\$ 191,445.46	\$ 191,445.45	\$ 141,314.14	\$ 141,314.10	\$ 914,282.13

## 5. 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>
2018	\$ 67,245.14
2019	67,245.14
2020	67,245.14
2021	67,245.14
2022	67,245.13
	<u>336,225.69</u>
Less imputed interest	<u>(42,169.23)</u>
Net Present Value of Minimum	
Lease Payments	294,056.46
Less: Current Maturities	<u>(53,600.92)</u>
Long-Term Capital Lease Obligations	<u>\$ 240,455.54</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>
2018	\$ 28,202.97
	<u>28,202.97</u>
Less imputed interest	<u>(728.08)</u>
Net Present Value of Minimum	
Lease Payments	27,474.89
Less: Current Maturities	<u>(27,474.89)</u>
Long-Term Capital Lease Obligations	<u>\$ 0.00</u>

The County has entered into a capital lease agreement in order to finance the acquisition of a Two Caterpillar Motor Graders. Payments are made monthly, including interest at 2.75%. Final maturity of the lease is July 1, 2022. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2018	\$ 74,069.00
2019	74,069.00
2020	74,069.00
2021	74,069.00
2022	74,068.97
	<u>370,344.97</u>
Less imputed interest	<u>(28,584.97)</u>
Net Present Value of Minimum	
Lease Payments	341,760.00
Less: Current Maturities	<u>(64,799.35)</u>
Long-Term Capital Lease Obligations	<u>\$ 276,960.65</u>



## 5. 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>
2018	\$ 29,114.55
	29,114.55
Less imputed interest	(640.66)
Net Present Value of Minimum	
Lease Payments	28,473.89
Less: Current Maturities	(28,473.89)
Long-Term Capital Lease Obligations	<u>\$ 0.00</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>
2018	\$ 21,474.67
2019	21,474.67
2020	21,474.67
	64,424.01
Less imputed interest	(3,037.47)
Net Present Value of Minimum	
Lease Payments	61,386.54
Less: Current Maturities	(20,003.51)
Long-Term Capital Lease Obligations	<u>\$ 41,383.03</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>
2018	\$ 28,656.65
2019	28,656.65
2020	28,656.64
	85,969.94
Less imputed interest	(3,358.85)
Net Present Value of Minimum	
Lease Payments	82,611.09
Less: Current Maturities	(26,989.86)
Long-Term Capital Lease Obligations	<u>\$ 55,621.23</u>

## **6. OPERATING LEASES**

As of December 31, 2017 the County has entered an operating lease with Pitney Bowes for a postage machine. Rent expense for the year ended December 31, 2017 was \$2,376.00. Under the current lease agreement, the future minimum rental payments are as follows:

2018	\$	2,376.00
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## **7. DEFINED BENEFIT PENSION PLAN**

### General Information about the Pension Plan

*Plan description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.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 1% contribution rate with a 0% moratorium for the period of January 1, 2017 through September 30, 2017 for Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$220,760.89 for the year ended December 31, 2017.

### Net Pension Liability

At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,197,278.00. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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.

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.

## **8. 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.

## **9. RISK MANAGEMENT**

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

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

The County currently operates a construction and demolition landfill. The County's sanitary waste disposal is handled through a transfer station. The County's sanitary landfill has been closed and engineering studies show the previously filled areas to be adequately covered. State and Federal environmental protection laws and regulations require that the County perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Engineering estimates of post closure costs over this thirty-year period are in the amount of \$13,000.66 per year or a total of \$390,019.71.

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

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

## **12. HOSPITAL REVENUE BONDS**

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

## **13. INTERFUND TRANSFERS**

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
Direct Election	Special Equipment Reserve	K.S.A. 19-119	\$ 15,000.00
Appraiser's Cost	Special Equipment Reserve	K.S.A. 19-119	10,000.00
Road and Bridge	Special Highway	K.S.A. 68-590	300,000.00
Road and Bridge	Special Machinery	K.S.A. 19-119	300,000.00
Motor Vehicle Operating	Special Equipment Reserve	K.S.A. 19-119	5,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	123,035.55
General	Special Equipment Reserve	K.S.A. 19-119	3,900.00
General	Special Machinery	K.S.A. 19-119	341,760.00

Residual transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
Emergency Telephone Service	General	K.S.A. 79-2958	\$ 5,623.37

## **14. SUBSEQUENT EVENTS**

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

## **SUPPLEMENTARY INFORMATION**

**WILSON COUNTY, KANSAS**

Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 (Budgeted Funds Only)  
 For the Year Ended December 31, 2017

Funds	Certified Budget	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	\$ 4,288,301.00	\$ 4,196,687.79	\$ (91,613.21)
Special Revenue:			
Ambulance	263,800.00	232,650.00	(31,150.00)
Appraiser's Cost	287,396.00	265,102.24	(22,293.76)
Conservation District	25,000.00	23,750.00	(1,250.00)
Direct Election	53,905.00	47,039.96	(6,865.04)
Economic Development	22,043.00	3,811.35	(18,231.65)
Extension Council	68,000.00	66,000.00	(2,000.00)
Health	535,306.00	352,005.50	(183,300.50)
Historical Society	5,000.00	5,000.00	-
Hospital Maintenance	108,000.00	106,000.00	(2,000.00)
Mental Health	42,500.00	41,789.00	(711.00)
Intellectual Disability	22,500.00	21,292.00	(1,208.00)
Noxious Weed	33,200.00	25,055.03	(8,144.97)
Road and Bridge	2,539,230.00	2,481,225.02	(58,004.98)
Rural Fire District No. 1	77,500.00	75,125.00	(2,375.00)
Service Program for the Elderly	63,200.00	61,900.00	(1,300.00)
Special Alcohol Program	29,030.00	8,322.00	(20,708.00)
Special Bridge	183,113.00	9,050.00	(174,063.00)
Special Liability	10,265.00	250.00	(10,015.00)
Special Park and Recreation	14,303.00	2,595.00	(11,708.00)
Tourism and Convention Promotion	5,407.00	125.00	(5,282.00)
Special Noxious Weed	60,533.00	30,121.45	(30,411.55)
Emergency Telephone Service	86,336.00	59,881.23	(26,454.77)
Totals	<u>\$ 8,823,868.00</u>	<u>\$ 8,114,777.57</u>	<u>\$ (709,090.43)</u>

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 3,142,055.87	\$ 3,432,121.93	\$ 3,611,011.00	\$ (178,889.07)
Delinquent Tax	124,046.98	74,417.24	48,681.00	25,736.24
Motor Vehicle Tax	359,093.36	237,421.68	280,106.00	(42,684.32)
16/20 M Truck Tax	-	18,656.60	11,463.00	7,193.60
Recreational Vehicle Tax	7,584.17	5,398.22	5,086.00	312.22
Commercial Vehicle Tax	17,542.11	15,473.62	17,191.00	(1,717.38)
In Lieu of Tax	-	-	2,500.00	(2,500.00)
Watercraft Tax	-	-	1,785.00	(1,785.00)
Mineral Production Tax	14,134.84	15,555.03	7,325.00	8,230.03
Transient Guest Tax	-	-	2,175.00	(2,175.00)
Neighborhood Revitalization Rebates	(2,149.76)	(2,614.99)	(830.00)	(1,784.99)
Interest on Tax	104,209.64	65,743.00	50,000.00	15,743.00
Intergovernmental				
Oil and Gas Depletion Fund	50,000.00	-	50,000.00	(50,000.00)
Local Alcoholic Liquor Tax	2,486.18	2,595.02	4,500.00	(1,904.98)
Licenses, Fees, and Permits				
Mortgage Registration	36,196.99	22,670.60	35,000.00	(12,329.40)
Officer Fees	78,741.30	118,953.37	60,000.00	58,953.37
Landfill Fees	78,825.03	80,678.80	90,000.00	(9,321.20)
Use of Money and Property				
Capital Lease Proceeds	-	341,760.00		341,760.00
Interest on Investments	15,640.52	16,977.26	20,000.00	(3,022.74)
Other Receipts				
Miscellaneous	44,996.85	50,183.18	-	50,183.18
Operating Transfers from:				
Motor Vehicle Operating Fund	-	123,035.55	60,000.00	63,035.55
Residual Transfers from:				
Emergency Telephone Service Fund	-	5,623.37	-	5,623.37
<b>Total Receipts</b>	<b>4,073,404.08</b>	<b>4,624,649.48</b>	<b>\$ 4,355,993.00</b>	<b>\$ 268,656.48</b>
<b>Expenditures</b>				
General Government				
County Commission				
Personal Services	47,596.47	33,766.19	\$ 48,140.00	\$ (14,373.81)
Contractual Services	1,271.47	1,421.20	750.00	671.20
Commodities	-	-	100.00	(100.00)
Employee Benefits	23,362.51	6,964.40	23,806.00	(16,841.60)
Health Savings	7,816.02	4,382.22	2,400.00	1,982.22
Reimbursed Expense	-	-	-	-
Total County Commission	80,046.47	46,534.01	75,196.00	(28,661.99)

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
County Clerk				
Personal Services	\$ 91,370.73	\$ 95,575.00	\$ 96,067.00	\$ (492.00)
Contractual Services	6,902.93	4,763.41	3,840.00	923.41
Commodities	690.42	720.69	1,500.00	(779.31)
Capital Outlay	800.00	-	1,000.00	(1,000.00)
Employee Benefits	40,842.30	37,800.72	38,133.00	(332.28)
Health Savings	-	6,491.54	2,400.00	4,091.54
Reimbursed Expense	(961.93)	-	-	-
Total County Clerk	139,644.45	145,351.36	142,940.00	2,411.36
County Treasurer				
Personal Services	95,736.82	98,683.60	109,606.00	(10,922.40)
Contractual Services	51,644.84	42,326.61	11,670.00	30,656.61
Commodities	985.50	3,285.00	3,650.00	(365.00)
Employee Benefits	52,103.42	48,850.62	65,610.00	(16,759.38)
Health Savings	-	6,087.49	4,000.00	2,087.49
Total County Treasurer	200,470.58	199,233.32	194,536.00	4,697.32
County Attorney				
Personal Services	94,193.97	96,070.48	99,000.00	(2,929.52)
Contractual Services	5,880.48	6,727.12	6,550.00	177.12
Commodities	683.55	1,498.01	2,000.00	(501.99)
Capital Outlay	1,233.75	3,453.33	1,000.00	2,453.33
Employee Benefits	40,538.62	40,450.11	42,684.00	(2,233.89)
Health Savings	-	3,800.16	1,600.00	2,200.16
Total County Attorney	142,530.37	151,999.21	152,834.00	(834.79)
Register of Deeds				
Personal Services	69,092.01	71,304.03	71,000.00	304.03
Contractual Services	4,168.85	4,792.52	5,110.00	(317.48)
Commodities	1,156.53	2,644.47	1,854.00	790.47
Capital Outlay	1,008.59	1,069.98	4,635.00	(3,565.02)
Employee Benefits	35,178.56	34,212.18	37,582.00	(3,369.82)
Health Savings	-	4,400.16	1,600.00	2,800.16
Total Register of Deeds	110,604.54	118,423.34	121,781.00	(3,357.66)
Indigent Defense				
Contractual Services	152,678.67	143,416.14	100,000.00	43,416.14
Reimbursed Expense	(30,399.96)	(33,270.81)	-	(33,270.81)
Total Indigent Defense	122,278.71	110,145.33	100,000.00	10,145.33
Unified Court				
Contractual Services	51,551.53	56,457.09	65,000.00	(8,542.91)
Commodities	8,102.38	7,449.66	11,410.00	(3,960.34)
Capital Outlay	4,633.70	3,040.87	4,000.00	(959.13)
Reimbursed Expense	(1,614.30)	(1,068.56)	-	(1,068.56)
Total Unified Court	62,673.31	65,879.06	80,410.00	(14,530.94)



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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Courthouse General				
Contractual Services	\$ 500,661.74	\$ 73,204.02	\$ 300,000.00	\$ (226,795.98)
Commodities	51,333.97	43,822.61	75,000.00	(31,177.39)
Capital Outlay	67,245.14	111,309.14	214,074.00	(102,764.86)
Employee Benefits	8,963.45	32,711.73	-	32,711.73
Reimbursed Expense	(57,517.49)	(6,612.26)	-	(6,612.26)
Total Courthouse General	570,686.81	254,435.24	589,074.00	(334,638.76)
GIS				
Personal Services	29,280.11	33,469.60	32,782.00	687.60
Contractual Services	8,463.78	10,629.02	19,000.00	(8,370.98)
Commodities	1,141.68	1,464.53	1,000.00	464.53
Capital Outlay	3,665.00	-	2,000.00	(2,000.00)
Employee Benefits	12,626.06	13,008.35	12,949.00	59.35
Health Savings	-	2,155.70	800.00	1,355.70
Reimbursed Expense	-	(1.70)	-	(1.70)
Total GIS	55,176.63	60,725.50	68,531.00	(7,805.50)
County Coordinator				
Personal Services	40,433.89	42,045.03	41,242.00	803.03
Contractual Services	2,628.14	3,361.95	2,390.00	971.95
Commodities	75.00	163.85	500.00	(336.15)
Capital Outlay	-	-	500.00	(500.00)
Employee Benefits	15,339.05	14,505.84	14,486.00	19.84
Health Savings	-	2,200.08	800.00	1,400.08
Total County Coordinator	58,476.08	62,276.75	59,918.00	2,358.75
Zoning				
Contractual Services	-	-	500.00	(500.00)
Commodities	-	-	500.00	(500.00)
Total Zoning	-	-	1,000.00	(1,000.00)
Maintenance				
Personal Services	57,933.83	60,567.35	59,259.00	1,308.35
Contractual Services	835.35	1,081.76	370.00	711.76
Commodities	5,329.40	5,807.00	6,800.00	(993.00)
Capital Outlay	731.95	806.17	800.00	6.17
Employee Benefits	38,648.55	37,947.53	38,846.00	(898.47)
Health Savings	-	4,400.16	1,600.00	2,800.16
Total Maintenance	103,479.08	110,609.97	107,675.00	2,934.97
Total General Government	1,646,067.03	1,325,613.09	1,693,895.00	(368,281.91)

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Public Safety				
Sheriff				
Personal Services	\$ 868,503.04	\$ 933,283.71	\$ 915,000.00	\$ 18,283.71
Contractual Services	196,936.92	199,905.35	236,200.00	(36,294.65)
Commodities	254,905.54	375,348.29	231,500.00	143,848.29
Capital Outlay	37,357.20	158,258.96	5,000.00	153,258.96
Employee Benefits	406,740.87	400,192.61	418,378.00	(18,185.39)
Health Savings	-	52,350.24	24,800.00	27,550.24
Reimbursed Expense	(55,217.31)	(362,539.27)	(25,000.00)	(337,539.27)
Total Sheriff	<u>1,709,226.26</u>	<u>1,756,799.89</u>	<u>1,805,878.00</u>	<u>(49,078.11)</u>
E911 - Dispatch				
Personal Services	173,075.22	167,666.90	196,576.00	(28,909.10)
Contractual Services	212.33	-	1,000.00	(1,000.00)
Commodities	835.23	1,558.13	1,000.00	558.13
Capital Outlay	925.19	37,473.29	-	37,473.29
Employee Benefits	78,940.73	66,723.65	88,687.00	(21,963.35)
Health Savings	-	11,081.50	4,800.00	6,281.50
Total E911 - Dispatch	<u>253,988.70</u>	<u>284,503.47</u>	<u>292,063.00</u>	<u>(7,559.53)</u>
Juvenile Detention				
Contractual Services	50,721.00	45,877.00	53,190.00	(7,313.00)
Emergency Preparedness				
Personal Services	19,745.99	20,868.33	20,600.00	268.33
Contractual Services	1,103.00	3,605.74	3,700.00	(94.26)
Commodities	2,361.60	2,070.33	3,350.00	(1,279.67)
Employee Benefits	3,424.23	3,564.35	4,225.00	(660.65)
Reimbursed Expense	(1.74)	(613.00)	-	(613.00)
Total Sheriff	<u>26,633.08</u>	<u>29,495.75</u>	<u>31,875.00</u>	<u>(2,379.25)</u>
Capital Outlay Projects				
Capital Outlay	-	28,292.24	35,000.00	(6,707.76)
Reimbursed Expense	(2,000.00)	-	-	-
Total Capital Outlay Projects	<u>(2,000.00)</u>	<u>28,292.24</u>	<u>35,000.00</u>	<u>(6,707.76)</u>
Total Public Safety	<u>2,038,569.04</u>	<u>2,144,968.35</u>	<u>2,218,006.00</u>	<u>(73,037.65)</u>
Health				
Coroner				
Contractual Services	27,925.69	42,490.90	25,000.00	17,490.90
Total Coroner	<u>27,925.69</u>	<u>42,490.90</u>	<u>25,000.00</u>	<u>17,490.90</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>

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Economic Development				
Economic Development				
Capital Outlay	\$ -	\$ -	\$ 8,000.00	\$ (8,000.00)
Sanitation				
Landfill				
Contractual Services	165,957.03	167,512.94	162,000.00	5,512.94
Commodities	142,637.58	152,992.51	157,500.00	(4,507.49)
Capital Outlay	60,868.08	250.00	3,000.00	(2,750.00)
Reimbursed Expense	-	-	-	-
Total Landfill	369,462.69	320,755.45	322,500.00	(1,744.55)
Social Services for Aged and Poor				
Appropriation	-	-	2,000.00	(2,000.00)
Household Hazardous Waste				
Contractual Services	-	-	1,200.00	(1,200.00)
Capital Outlay	-	-	500.00	(500.00)
Total Household Hazardous Waste	-	-	1,700.00	(1,700.00)
Total Sanitation	369,462.69	320,755.45	326,200.00	(5,444.55)
Operating Transfers to:				
Special Noxious Weed Fund	5,000.00	-	-	-
Special Equipment Reserve Fund	-	3,900.00	-	3,900.00
Special Machinery Fund	-	341,760.00	-	341,760.00
Sheriff's Equipment Reserve Fund	25,000.00	-	-	-
Total Operating Transfers	30,000.00	345,660.00	-	345,660.00
Total Expenditures	4,129,224.45	4,196,687.79	\$ 4,288,301.00	\$ (91,613.21)
Receipts Over(Under) Expenditures	(55,820.37)	427,961.69		
Unencumbered Cash, Beginning	492,853.20	437,032.83		
Unencumbered Cash, Ending	\$ 437,032.83	\$ 864,994.52		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 216,457.57	\$ 233,934.81	\$ 246,112.00	\$ (12,177.19)
Delinquent Tax	10,064.50	5,400.24	3,350.00	2,050.24
Motor Vehicle Tax	29,657.70	16,379.52	19,276.00	(2,896.48)
16/20 M Truck Tax	-	1,497.23	789.00	708.23
Recreational Vehicle Tax	627.85	371.53	350.00	21.53
Commercial Vehicle Tax	1,408.21	1,064.90	1,183.00	(118.10)
Watercraft Tax	-	-	123.00	(123.00)
Mineral Production Tax	770.77	807.68	-	807.68
Neighborhood Revitalization Rebates	(147.93)	(178.24)	-	(178.24)
Total Receipts	258,838.67	259,277.67	\$ 271,183.00	\$ (11,727.09)
Expenditures				
Public Safety				
Contractual Services	274,950.00	232,650.00	\$ 263,800.00	\$ (31,150.00)
Total Expenditures	274,950.00	232,650.00	\$ 263,800.00	\$ (31,150.00)
Receipts Over(Under) Expenditures	(16,111.33)	26,627.67		
Unencumbered Cash, Beginning	4,394.34	(11,716.99)		
Unencumbered Cash, Ending	\$ (11,716.99)	\$ 14,910.68		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

			Current Year		
	Prior Year Audit		Actual	Budget	Variance - Over (Under)
Receipts					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 234,669.69	\$ 232,830.49	\$ 244,930.00	\$ (12,099.51)	
Delinquent Tax	10,033.65	5,568.93	3,636.00	1,932.93	
Motor Vehicle Tax	30,307.46	17,755.77	20,924.00	(3,168.23)	
16/20 M Truck Tax	-	1,503.56	856.00	647.56	
Recreational Vehicle Tax	642.26	403.24	380.00	23.24	
Commercial Vehicle Tax	1,417.32	1,155.87	1,284.00	(128.13)	
Watercraft Tax	-	-	133.00	(133.00)	
Mineral Production Tax	831.82	804.06	-	804.06	
Neighborhood Revitalization Rebates	(160.58)	(177.40)	-	(177.40)	
Licenses, Fees, and Permits					
Officer Fees	2,009.38	1,535.60	-	1,535.60	
Total Receipts	279,751.00	261,380.12	\$ 272,143.00	\$ (10,762.88)	
Expenditures					
General Government					
Personal Services	127,636.14	127,740.98	\$ 149,825.00	\$ (22,084.02)	
Contractual Services	34,575.62	42,887.95	39,440.00	3,447.95	
Commodities	4,901.62	5,854.00	10,100.00	(4,246.00)	
Employee Benefits	76,830.56	69,704.85	84,831.00	(15,126.15)	
Health Savings	6,242.51	8,944.70	3,200.00	5,744.70	
Reimbursed Expense	(931.53)	(30.24)	-	(30.24)	
Total General Government	249,254.92	255,102.24	287,396.00	(32,293.76)	
Operating Transfers to					
Special Equipment Reserve	20,000.00	10,000.00	-	10,000.00	
Total Expenditures	269,254.92	265,102.24	\$ 287,396.00	\$ (22,293.76)	
Receipts Over(Under) Expenditures	10,496.08	(3,722.12)			
Unencumbered Cash, Beginning	39,595.32	54,813.40			
Beginning Balance Adjustment	1,275.00	-			
Cancelled Encumbrance	3,447.00	-			
Unencumbered Cash, Ending	\$ 54,813.40	\$ 51,091.28			

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

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

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 20,619.45	\$ 22,170.17	\$ 23,312.00	\$ (1,141.83)
Delinquent Tax	886.82	509.01	319.00	190.01
Motor Vehicle Tax	2,757.00	1,561.46	1,835.00	(273.54)
16/20 M Truck Tax	-	144.25	75.00	69.25
Recreational Vehicle Tax	58.26	35.45	33.00	2.45
Commercial Vehicle Tax	135.81	101.53	113.00	(11.47)
Watercraft Tax	-	-	12.00	(12.00)
Mineral Production Tax	73.20	76.70	-	76.70
Neighborhood Revitalization Rebates	(14.10)	(16.90)	-	(16.90)
Total Receipts	24,516.44	24,581.67	\$ 25,699.00	\$ (1,117.33)
Expenditures				
Agriculture				
Contractual Services	24,732.00	23,750.00	\$ 25,000.00	\$ (1,250.00)
Total Expenditures	24,732.00	23,750.00	\$ 25,000.00	\$ (1,250.00)
Receipts Over(Under) Expenditures	(215.56)	831.67		
Unencumbered Cash, Beginning	207.43	(8.13)		
Unencumbered Cash, Ending	\$ (8.13)	\$ 823.54		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

		Current Year			
	Prior Year Audit	Actual	Budget	Variance - Over (Under)	
Receipts					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 45,534.72	\$ 41,212.26	\$ 43,279.00	\$ (2,066.74)	
Delinquent Tax	1,203.26	920.31	704.00	216.31	
Motor Vehicle Tax	2,639.04	3,405.29	4,051.00	(645.71)	
16/20 M Truck Tax	-	121.09	166.00	(44.91)	
Recreational Vehicle Tax	56.35	78.04	74.00	4.04	
Commercial Vehicle Tax	110.78	223.82	249.00	(25.18)	
Watercraft Tax	-	-	26.00	(26.00)	
Mineral Production Tax	154.92	143.74	-	143.74	
Neighborhood Revitalization Rebates	(31.11)	(31.40)	-	(31.40)	
Total Receipts	49,667.96	46,073.15	\$ 48,549.00	\$ (2,475.85)	
Expenditures					
General Government					
Personal Services	15,220.60	14,978.50	\$ 10,500.00	\$ 4,478.50	
Contractual Services	28,141.93	17,390.57	24,100.00	(6,709.43)	
Commodities	4,850.14	821.39	15,500.00	(14,678.61)	
Capital Outlay	1,500.00	-	2,000.00	(2,000.00)	
Employee Benefits	2,658.96	2,429.81	1,805.00	624.81	
Health Savings	150.00	-	-	-	
Reimbursed Expense	(1,444.88)	(3,580.31)	-	(3,580.31)	
Operating Transfers to Special Equipment Reserve Fund	-	15,000.00	-	15,000.00	
Total Expenditures	51,076.75	47,039.96	\$ 53,905.00	\$ (6,865.04)	
Receipts Over(Under) Expenditures	(1,408.79)	(966.81)			
Unencumbered Cash, Beginning	11,287.57	9,928.78			
Cancelled Encumbrance	50.00	-			
Unencumbered Cash, Ending	\$ 9,928.78	\$ 8,961.97			



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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	\$ 19.42	\$ (0.31)	\$ -	\$ (0.31)
Mineral Production Tax	0.05	-	-	-
Total Receipts	19.47	(0.31)	\$ -	\$ (0.31)
Expenditures				
Economic Development				
Contractual Services	3,811.35	3,811.35	\$ 22,043.00	\$ (18,231.65)
Total Expenditures	3,811.35	3,811.35	\$ 22,043.00	\$ (18,231.65)
Receipts Over(Under) Expenditures	(3,791.88)	(3,811.66)		
Unencumbered Cash, Beginning	26,042.77	22,250.89		
Unencumbered Cash, Ending	\$ 22,250.89	\$ 18,439.23		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 55,886.70	\$ 60,346.56	\$ 63,433.00	\$ (3,086.44)
Delinquent Tax	2,605.04	1,392.91	865.00	527.91
Motor Vehicle Tax	7,584.33	4,228.34	4,974.00	(745.66)
16/20 M Truck Tax	-	385.37	204.00	181.37
Recreational Vehicle Tax	160.48	95.92	90.00	5.92
Commercial Vehicle Tax	362.30	274.85	305.00	(30.15)
Watercraft Tax	-	-	32.00	(32.00)
Mineral Production Tax	199.41	208.19	-	208.19
Neighborhood Revitalization Rebates	(38.19)	(45.98)	-	(45.98)
Total Receipts	66,760.07	66,886.16	\$ 69,903.00	\$ (3,016.84)
Expenditures				
Agriculture				
Contractual Services	67,892.00	66,000.00	\$ 68,000.00	\$ (2,000.00)
Total Expenditures	67,892.00	66,000.00	\$ 68,000.00	\$ (2,000.00)
Receipts Over(Under) Expenditures	(1,131.93)	886.16		
Unencumbered Cash, Beginning	1,108.15	(23.78)		
Unencumbered Cash, Ending	\$ (23.78)	\$ 862.38		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

		Current Year			
	Prior Year Audit			Variance - Over (Under)	
		Actual	Budget		
Receipts					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 179,733.52	\$ 248,102.72	\$ 260,948.00	\$ (12,845.28)	
Delinquent Tax	8,824.19	4,773.41	2,780.00	1,993.41	
Motor Vehicle Tax	25,340.03	13,598.94	15,997.00	(2,398.06)	
16/20 M Truck Tax	-	1,265.00	655.00	610.00	
Recreational Vehicle Tax	536.91	308.32	290.00	18.32	
Commercial Vehicle Tax	1,189.15	883.89	982.00	(98.11)	
Watercraft Tax	-	-	102.00	(102.00)	
Mineral Production Tax	641.24	856.66	-	856.66	
Neighborhood Revitalization Rebates	(122.78)	(189.03)	-	(189.03)	
Intergovernmental					
Federal Grants	130,724.56	126,382.00	-	126,382.00	
State Grants	21,204.44	17,483.00	75,000.00	(57,517.00)	
Contracts with Other Governments	22,871.25	15,247.50	-	15,247.50	
Licenses, Fees, and Permits					
Officer Fees	49.00	-	-	-	
Service Fees	119,330.04	57,607.09	177,000.00	(119,392.91)	
Total Receipts	510,321.55	486,319.50	\$ 533,754.00	\$ (47,434.50)	
Expenditures					
Health					
Personal Services	250,041.34	206,760.53	\$ 269,000.00	\$ (62,239.47)	
Contractual Services	42,425.16	34,405.75	49,050.00	(14,644.25)	
Commodities	65,203.23	20,556.54	97,300.00	(76,743.46)	
Capital Outlay	978.29	2,765.69	7,000.00	(4,234.31)	
Employee Benefits	104,823.38	78,525.18	108,156.00	(29,630.82)	
Health Savings	250.00	9,001.02	4,800.00	4,201.02	
Reimbursed Expense	(957.68)	(9.21)	-	(9.21)	
Total Expenditures	462,763.72	352,005.50	\$ 535,306.00	\$ (183,300.50)	
Receipts Over(Under) Expenditures	47,557.83	134,314.00			
Unencumbered Cash, Beginning	36,052.80	87,836.63			
Beginning Balance Adjustment	3,447.00	-			
Cancelled Encumbrance	779.00	-			
Unencumbered Cash, Ending	\$ 87,836.63	\$ 222,150.63			

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 4,703.87	\$ 3,863.54	\$ 3,969.00	\$ (105.46)
Delinquent Tax	192.90	106.93	73.00	33.93
Motor Vehicle Tax	555.10	355.55	422.00	(66.45)
16/20 M Truck Tax	-	28.19	17.00	11.19
Recreational Vehicle Tax	11.75	8.16	8.00	0.16
Commercial Vehicle Tax	26.46	23.15	26.00	(2.85)
Watercraft Tax	-	-	3.00	(3.00)
Mineral Production Tax	16.60	13.34	-	13.34
Neighborhood Revitalization Rebates	(3.22)	(2.94)	-	(2.94)
Total Receipts	5,503.46	4,395.92	\$ 4,518.00	\$ (122.08)
Expenditures				
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	503.46	(604.08)		
Unencumbered Cash, Beginning	120.26	623.72		
Unencumbered Cash, Ending	\$ 623.72	\$ 19.64		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 88,636.45	\$ 95,855.32	\$ 100,763.00	\$ (4,907.68)
Delinquent Tax	4,255.97	2,216.38	1,371.00	845.38
Motor Vehicle Tax	12,119.47	6,704.49	7,889.00	(1,184.51)
16/20 M Truck Tax	-	608.13	323.00	285.13
Recreational Vehicle Tax	256.69	152.08	143.00	9.08
Commercial Vehicle Tax	571.63	435.96	484.00	(48.04)
Watercraft Tax	-	-	50.00	(50.00)
Mineral Production Tax	316.79	330.41	-	330.41
Neighborhood Revitalization Rebates	(60.56)	(73.04)	-	(73.04)
Total Receipts	106,096.44	106,229.73	\$ 111,023.00	\$ (4,793.27)
Expenditures				
Health				
Contractual Services	108,000.00	106,000.00	\$ 108,000.00	\$ (2,000.00)
Total Expenditures	108,000.00	106,000.00	\$ 108,000.00	\$ (2,000.00)
Receipts Over(Under) Expenditures	(1,903.56)	229.73		
Unencumbered Cash, Beginning	2,101.88	198.32		
Unencumbered Cash, Ending	\$ 198.32	\$ 428.05		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 34,971.48	\$ 37,716.63	\$ 39,640.00	\$ (1,923.37)
Delinquent Tax	1,633.61	872.05	541.00	331.05
Motor Vehicle Tax	4,723.60	2,645.11	3,113.00	(467.89)
16/20 M Truck Tax	-	239.93	127.00	112.93
Recreational Vehicle Tax	99.96	59.99	57.00	2.99
Commercial Vehicle Tax	225.44	172.04	191.00	(18.96)
Watercraft Tax	-	-	20.00	(20.00)
Mineral Production Tax	124.75	130.15	-	130.15
Neighborhood Revitalization Rebates	(23.90)	(28.74)	-	(28.74)
Total Receipts	41,754.94	41,807.16	\$ 43,689.00	\$ (1,881.84)
Expenditures				
Health				
Contractual Services	42,431.00	41,789.00	\$ 42,500.00	\$ (711.00)
Total Expenditures	42,431.00	41,789.00	\$ 42,500.00	\$ (711.00)
Receipts Over(Under) Expenditures	(676.06)	18.16		
Unencumbered Cash, Beginning	661.26	(14.80)		
Unencumbered Cash, Ending	\$ (14.80)	\$ 3.36		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 18,599.99	\$ 19,962.04	\$ 20,972.00	\$ (1,009.96)
Delinquent Tax	846.16	462.47	288.00	174.47
Motor Vehicle Tax	2,488.67	1,407.11	1,658.00	(250.89)
16/20 M Truck Tax	-	127.79	68.00	59.79
Recreational Vehicle Tax	52.59	31.94	30.00	1.94
Commercial Vehicle Tax	120.04	91.42	102.00	(10.58)
Watercraft Tax	-	-	11.00	(11.00)
Mineral Production Tax	66.23	68.93	-	68.93
Neighborhood Revitalization Rebates	(12.71)	(15.21)	-	(15.21)
Total Receipts	22,160.97	22,136.49	\$ 23,129.00	\$ (992.51)
Expenditures				
Health				
Contractual Services	22,466.00	21,292.00	\$ 22,500.00	\$ (1,208.00)
Total Expenditures	22,466.00	21,292.00	\$ 22,500.00	\$ (1,208.00)
Receipts Over(Under) Expenditures	(305.03)	844.49		
Unencumbered Cash, Beginning	297.04	(7.99)		
Unencumbered Cash, Ending	\$ (7.99)	\$ 836.50		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 19,516.01	\$ 29,897.44	\$ 31,431.00	\$ (1,533.56)
Delinquent Tax	927.47	544.85	301.00	243.85
Motor Vehicle Tax	3,007.17	1,474.62	1,731.00	(256.38)
16/20 M Truck Tax	-	144.67	71.00	73.67
Recreational Vehicle Tax	63.94	33.49	31.00	2.49
Commercial Vehicle Tax	135.54	95.78	106.00	(10.22)
Watercraft Tax	-	-	11.00	(11.00)
Mineral Production Tax	68.65	103.59	-	103.59
Neighborhood Revitalization Rebates	(13.30)	(22.78)	-	(22.78)
Total Receipts	23,705.48	32,271.66	\$ 33,682.00	\$ (1,410.34)
Expenditures				
Agriculture				
Contractual Services	8,989.45	2,101.00	\$ 17,200.00	\$ (15,099.00)
Commodities	11,133.91	21,729.28	16,000.00	5,729.28
Capital Outlay	-	28.75	-	28.75
Employee Benefits	1,281.44	1,196.00	-	1,196.00
Operating Transfers to Special Noxious Weed Fund	5,000.00	-	-	-
Total Expenditures	26,404.80	25,055.03	\$ 33,200.00	\$ (8,144.97)
Receipts Over(Under) Expenditures	(2,699.32)	7,216.63		
Unencumbered Cash, Beginning	5,997.23	3,297.91		
Unencumbered Cash, Ending	\$ 3,297.91	\$ 10,514.54		



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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

		Current Year			
	Prior Year Audit		Actual	Budget	Variance - Over (Under)
Receipts					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 1,733,865.00	\$ 1,443,894.63	\$ 1,519,156.00	\$ (75,261.37)	
Delinquent Tax	53,307.51	36,317.04	26,904.00	9,413.04	
Motor Vehicle Tax	162,577.60	130,830.92	154,801.00	(23,970.08)	
16/20 M Truck Tax	-	8,388.61	6,335.00	2,053.61	
Recreational Vehicle Tax	3,435.11	2,982.41	2,811.00	171.41	
Commercial Vehicle Tax	7,900.26	8,550.22	9,500.00	(949.78)	
Watercraft Tax	-	-	987.00	(987.00)	
Mineral Production Tax	6,044.63	5,012.57	-	5,012.57	
Neighborhood Revitalization Rebates	(1,188.08)	(1,100.13)	-	(1,100.13)	
Intergovernmental					
Special City & County Highway	432,509.77	534,927.48	434,511.00	100,416.48	
Other Receipts					
Sale of Surplus Property	4,230.04	4,919.38	-	4,919.38	
Miscellaneous	3,300.00	1,501.28	-	1,501.28	
Total Receipts	2,405,981.84	2,176,224.41	\$ 2,155,005.00	\$ 21,219.41	
Expenditures					
Maintenance					
Personal Services	478,749.77	564,318.44	\$ 560,000.00	\$ 4,318.44	
Contractual Services	22,325.00	53,944.66	64,150.00	(10,205.34)	
Commodities	954,826.56	909,477.98	986,500.00	(77,022.02)	
Capital Outlay	343,551.00	58,818.60	633,235.00	(574,416.40)	
Employee Benefits	244,428.91	281,414.25	289,345.00	(7,930.75)	
Health Savings	20,800.00	35,601.32	16,000.00	19,601.32	
Reimbursed Expense	(20,958.84)	(22,350.23)	(10,000.00)	(12,350.23)	
Operating Transfers to:					
Special Highway Fund	100,000.00	300,000.00	-	300,000.00	
Special Machinery Fund	100,000.00	300,000.00	-	300,000.00	
Total Expenditures	2,243,722.40	2,481,225.02	\$ 2,539,230.00	\$ (58,004.98)	
Receipts Over(Under) Expenditures	162,259.44	(305,000.61)			
Unencumbered Cash, Beginning	340,930.89	509,125.33			
Beginning Balance Adjustment	3,447.00	-			
Cancelled Encumbrance	2,488.00	-			
Unencumbered Cash, Ending	\$ 509,125.33	\$ 204,124.72			

**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, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 66,800.68	\$ 69,576.34	\$ 72,227.00	\$ (2,650.66)
Delinquent Tax	1,717.95	1,186.44	1,055.00	131.44
Motor Vehicle Tax	7,396.38	4,148.47	4,799.00	(650.53)
16/20 M Truck Tax	-	597.97	154.00	443.97
Recreational Vehicle Tax	174.11	102.36	95.00	7.36
Commercial Vehicle Tax	305.08	214.33	570.00	(355.67)
Mineral Production Tax	294.33	298.78	-	298.78
Total Receipts	76,688.53	76,124.69	\$ 78,900.00	\$ (2,775.31)
Expenditures				
Public Safety				
Contractual Services	76,517.00	77,625.00	\$ 77,500.00	\$ 125.00
Reimbursed Expense	-	(2,500.00)	-	(2,500.00)
Total Expenditures	76,517.00	75,125.00	77,500.00	(2,375.00)
Receipts Over(Under) Expenditures	171.53	999.69		
Unencumbered Cash, Beginning	(171.30)	0.23		
Unencumbered Cash, Ending	\$ 0.23	\$ 999.92		

**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, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 51,922.04	\$ 56,114.87	\$ 58,955.00	\$ (2,840.13)
Delinquent Tax	2,490.33	1,297.50	803.00	494.50
Motor Vehicle Tax	7,092.20	3,927.55	4,625.00	(697.45)
16/20 M Truck Tax	-	355.74	189.00	166.74
Recreational Vehicle Tax	150.26	89.09	84.00	5.09
Commercial Vehicle Tax	334.39	255.39	284.00	(28.61)
Watercraft Tax	-	-	29.00	(29.00)
Mineral Production Tax	185.61	193.39	-	193.39
Neighborhood Revitalization Rebates	(35.48)	(42.76)	-	(42.76)
Total Receipts	62,139.35	62,190.77	\$ 64,969.00	\$ (2,778.23)
Expenditures				
Social Services for Aged and Poor				
Contractual Services	63,200.00	61,900.00	\$ 63,200.00	\$ (1,300.00)
Total Expenditures	63,200.00	61,900.00	\$ 63,200.00	\$ (1,300.00)
Receipts Over(Under) Expenditures	(1,060.65)	290.77		
Unencumbered Cash, Beginning	1,231.97	171.32		
Unencumbered Cash, Ending	\$ 171.32	\$ 462.09		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 8,747.22	\$ 8,322.42	\$ 9,515.00	\$ (1,192.58)
Total Receipts	8,747.22	8,322.42	\$ 9,515.00	\$ (1,192.58)
Expenditures				
Health				
Contractual Services	18,262.66	8,322.00	\$ 29,030.00	\$ (20,708.00)
Total Expenditures	18,262.66	8,322.00	\$ 29,030.00	\$ (20,708.00)
Receipts Over(Under) Expenditures	(9,515.44)	0.42		
Unencumbered Cash, Beginning	9,515.44	-		
Unencumbered Cash, Ending	\$ -	\$ 0.42		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	\$ 328.09	\$ 0.49	\$ -	\$ 0.49
Mineral Production Tax	5.74	(2.24)	-	(2.24)
Total Receipts	333.83	(1.75)	\$ -	\$ (1.75)
Expenditures				
Public Works				
Contractual Services	173,680.00	9,050.00	\$ -	\$ 9,050.00
Capital Outlay	-	-	183,113.00	(183,113.00)
Total Expenditures	173,680.00	9,050.00	\$ 183,113.00	\$ (174,063.00)
Receipts Over(Under) Expenditures	(173,346.17)	(9,051.75)		
Unencumbered Cash, Beginning	183,114.03	9,767.86		
Unencumbered Cash, Ending	\$ 9,767.86	\$ 716.11		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	\$ 1.50	\$ -	\$ -	\$ -
Mineral Production Tax	0.01	-	-	-
Total Receipts	1.51	-	\$ -	\$ -
Expenditures				
General Government				
Contractual Services	250.00	250.00	\$ 10,265.00	\$ (10,015.00)
Total Expenditures	250.00	250.00	\$ 10,265.00	\$ (10,015.00)
Receipts Over(Under) Expenditures	(248.49)	(250.00)		
Unencumbered Cash, Beginning	10,265.33	10,016.84		
Unencumbered Cash, Ending	\$ 10,016.84	\$ 9,766.84		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 2,486.14	\$ 2,595.00	\$ 5,000.00	\$ (2,405.00)
Total Receipts	2,486.14	2,595.00	\$ 5,000.00	\$ (2,405.00)
Expenditures				
Culture and Recreation				
Contractual Services	6,788.97	2,595.00	\$ 14,303.00	\$ (11,708.00)
Total Expenditures	6,788.97	2,595.00	\$ 14,303.00	\$ (11,708.00)
Receipts Over(Under) Expenditures	(4,302.83)	-		
Unencumbered Cash, Beginning	4,302.83	-		
Unencumbered Cash, Ending	\$ -	\$ -		

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

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	\$ 56.60	\$ 89.54	\$ 1,000.00	\$ (910.46)
Total Receipts	56.60	89.54	\$ 1,000.00	\$ (910.46)
Expenditures				
Economic Development				
Contractual Services	125.00	125.00	\$ 5,407.00	\$ (5,282.00)
Total Expenditures	125.00	125.00	\$ 5,407.00	\$ (5,282.00)
Receipts Over(Under) Expenditures	(68.40)	(35.46)		
Unencumbered Cash, Beginning	3,407.40	3,339.00		
Unencumbered Cash, Ending	\$ 3,339.00	\$ 3,303.54		



**WILSON COUNTY, KANSAS**  
**SPECIAL EQUIPMENT RESERVE FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	\$ -	\$ 3,900.00
Appraiser's Cost Fund	20,000.00	10,000.00
Direct Election Fund	-	15,000.00
Motor Vehicle Operating Fund	5,000.00	5,000.00
Total Receipts	25,000.00	33,900.00
Expenditures		
General Government		
Capital Outlay	785.85	15,382.00
Total Expenditures	785.85	15,382.00
Receipts Over(Under) Expenditures	24,214.15	18,518.00
Unencumbered Cash, Beginning	45,863.12	70,077.27
Unencumbered Cash, Ending	\$ 70,077.27	\$ 88,595.27

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from:				
Noxious Weed Fund	\$ 5,000.00	\$ -	\$ -	\$ -
General Fund	5,000.00	-	-	-
Total Receipts	10,000.00	-	\$ -	\$ -
Expenditures				
Agriculture				
Capital Outlay	-	30,121.45	\$ 60,533.00	\$ (30,411.55)
Total Expenditures	-	30,121.45	\$ 60,533.00	\$ (30,411.55)
Receipts Over(Under) Expenditures	10,000.00	(30,121.45)		
Unencumbered Cash, Beginning	60,533.00	70,533.00		
Unencumbered Cash, Ending	\$ 70,533.00	\$ 40,411.55		

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Special City & County Highway	\$ -	\$ 90,633.47
Operating Transfers from		
Road and Bridge Fund	100,000.00	300,000.00
Total Receipts	100,000.00	390,633.47
Expenditures		
Public Works		
Contractual Services	66,850.24	298,371.53
Commodities	-	2,736.00
Total Expenditures	66,850.24	301,107.53
Receipts Over(Under) Expenditures	33,149.76	89,525.94
Unencumbered Cash, Beginning	181,752.10	214,901.86
Unencumbered Cash, Ending	\$ 214,901.86	\$ 304,427.80

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from		
General Fund	\$ -	\$ 341,760.00
Road and Bridge Fund	100,000.00	300,000.00
Other Receipts		
Sale of Surplus Property	40,000.00	-
Total Receipts	140,000.00	641,760.00
Expenditures		
Public Works		
Capital Outlay	25,750.00	355,488.75
Equipment		
Public Works	163,186.20	107,448.90
Total Expenditures	188,936.20	462,937.65
Receipts Over(Under) Expenditures	(48,936.20)	178,822.35
Unencumbered Cash, Beginning	221,359.12	172,422.92
Unencumbered Cash, Ending	\$ 172,422.92	\$ 351,245.27

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 52,887.40	\$ 53,596.77	\$ 65,000.00	\$ (11,403.23)
Total Receipts	52,887.40	53,596.77	\$ 65,000.00	\$ (11,403.23)
Expenditures				
Public Safety				
Contractual Services	72,939.12	54,257.86	\$ 86,336.00	\$ (32,078.14)
Residual Transfers to:				
General Fund	-	5,623.37	-	5,623.37
Total Expenditures	72,939.12	59,881.23	\$ 86,336.00	\$ (26,454.77)
Receipts Over(Under) Expenditures	(20,051.72)	(6,284.46)		
Unencumbered Cash, Beginning	26,336.18	6,284.46		
Unencumbered Cash, Ending	\$ 6,284.46	\$ -		

**WILSON COUNTY, KANSAS**  
**MOTOR VEHICLE OPERATING FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 140,049.17	\$ 141,741.42
Total Receipts	140,049.17	141,741.42
Expenditures		
General Government		
Personal Services	48,654.67	49,571.25
Contractual Services	21,680.50	18,574.55
Commodities	5,062.60	2,161.00
Employee Benefits	17,582.25	18,225.10
Health Savings	1,260.56	1,181.76
Reimbursed Expense	(126.28)	-
Operating Transfers to:		
General Fund	-	123,035.55
Special Equipment Reserve	5,000.00	5,000.00
Total Expenditures	99,114.30	217,749.21
Receipts Over(Under) Expenditures	40,934.87	(76,007.79)
Unencumbered Cash, Beginning	75,417.51	120,270.38
Beginning Balance Adjustment	3,447.00	-
Cancelled Encumbrance	471.00	-
Unencumbered Cash, Ending	\$ 120,270.38	\$ 44,262.59

**WILSON COUNTY, KANSAS**  
**PROSECUTING ATTORNEY TRAINING FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	<u>\$ 4,022.04</u>	<u>\$ 3,513.07</u>
Total Receipts	<u>4,022.04</u>	<u>3,513.07</u>
Expenditures		
General Government		
Contractual Services	<u>2,407.02</u>	<u>1,976.50</u>
Total Expenditures	<u>2,407.02</u>	<u>1,976.50</u>
Receipts Over(Under) Expenditures	1,615.02	1,536.57
Unencumbered Cash, Beginning	<u>17,041.75</u>	<u>18,656.77</u>
Unencumbered Cash, Ending	<u><u>\$ 18,656.77</u></u>	<u><u>\$ 20,193.34</u></u>

**WILSON COUNTY, KANSAS**  
**SPECIAL LAW ENFORCEMENT TRUST FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 485.25	\$ 10,967.00
Total Receipts	485.25	10,967.00
Expenditures		
Public Safety		
Contractual Services	12.00	-
Commodities	600.00	-
Total Expenditures	612.00	-
Receipts Over(Under) Expenditures	(126.75)	10,967.00
Unencumbered Cash, Beginning	738.73	611.98
Unencumbered Cash, Ending	\$ 611.98	\$ 11,578.98



**WILSON COUNTY, KANSAS**  
**COUNTY TREASURER'S TECHNOLOGY FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,741.50	\$ 2,715.00
Total Receipts	2,741.50	2,715.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,741.50	2,715.00
Unencumbered Cash, Beginning	-	5,272.00
Cancelled Encumbrance	2,530.50	-
Unencumbered Cash, Ending	\$ 5,272.00	\$ 7,987.00

**WILSON COUNTY, KANSAS**  
**REGISTER OF DEEDS TECHNOLOGY FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 10,965.00	\$ 10,860.00
Total Receipts	10,965.00	10,860.00
Expenditures		
General Government		
Contractual Services	9,268.35	6,301.21
Total Expenditures	9,268.35	6,301.21
Receipts Over(Under) Expenditures	1,696.65	4,558.79
Unencumbered Cash, Beginning	16,751.38	18,448.03
Unencumbered Cash, Ending	\$ 18,448.03	\$ 23,006.82

**WILSON COUNTY, KANSAS**  
**COUNTY CLERK'S TECHNOLOGY FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,741.50	\$ 2,715.00
Total Receipts	2,741.50	2,715.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,741.50	2,715.00
Unencumbered Cash, Beginning	-	5,272.00
Cancelled Encumbrance	2,530.50	-
Unencumbered Cash, Ending	\$ 5,272.00	\$ 7,987.00

**WILSON COUNTY, KANSAS**  
**DOJ EQUITABLE SHARING PROGRAM FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

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

**WILSON COUNTY, KANSAS**  
**SHERIFF'S EQUIPMENT RESERVE FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

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

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Permits	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Works		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	67,809.10	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, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ 59,578.00
Other Receipts		
Donations	5,285.23	292.50
Total Receipts	5,285.23	59,870.50
Expenditures		
Public Safety		
Contractual Services	18.00	11,591.50
Capital Outlay	-	59,578.00
Total Expenditures	18.00	71,169.50
Receipts Over(Under) Expenditures	5,267.23	(11,299.00)
Unencumbered Cash, Beginning	11,487.04	16,754.27
Unencumbered Cash, Ending	\$ 16,754.27	\$ 5,455.27

**WILSON COUNTY, KANSAS**  
**COMMUNITY CORRECTIONS GRANT FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 359,662.48	\$ -
Total Receipts	359,662.48	-
Expenditures		
General Government		
Health Savings	1,200.00	-
Public Safety		
Personal Services	288,601.41	172.21
Contractual Services	41,232.58	22,502.29
Employee Benefits	109,924.50	269.71
Reimbursed Expense	(1,237.86)	-
Total Expenditures	439,720.63	22,944.21
Receipts Over(Under) Expenditures	(80,058.15)	(22,944.21)
Unencumbered Cash, Beginning	101,637.30	22,944.21
Cancelled Encumbrance	1,365.06	-
Unencumbered Cash, Ending	\$ 22,944.21	\$ -



**WILSON COUNTY, KANSAS**  
**REGISTERED OFFENDERS FEES FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,445.00	\$ 3,749.00
Total Receipts	3,445.00	3,749.00
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	3,445.00	3,749.00
Unencumbered Cash, Beginning	10,538.34	13,983.34
Unencumbered Cash, Ending	\$ 13,983.34	\$ 17,732.34

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

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

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

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

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

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

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 108,968.30	\$ 95,619.09
Total Receipts	108,968.30	95,619.09
Expenditures		
General Government		
Contractual Services	67,328.67	51,163.11
Total Expenditures	67,328.67	51,163.11
Receipts Over(Under) Expenditures	41,639.63	44,455.98
Unencumbered Cash, Beginning	12,964.02	54,973.92
Cancelled Encumbrance	370.27	-
Unencumbered Cash, Ending	\$ 54,973.92	\$ 99,429.90

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	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	\$ 1,086.00	\$ 1,086.00

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

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

**WILSON COUNTY, KANSAS**  
**EMERGENCY PREPAREDNESS GRANT FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 23,349.00	\$ 9,098.00
Total Receipts	23,349.00	9,098.00
Expenditures		
Public Safety		
Contractual Services	4,682.03	5,561.50
Commodities	2,402.27	512.47
Total Expenditures	7,084.30	6,073.97
Receipts Over(Under) Expenditures	16,264.70	3,024.03
Unencumbered Cash, Beginning	800.42	17,065.12
Unencumbered Cash, Ending	\$ 17,065.12	\$ 20,089.15



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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Donations	\$ -	\$ 125.00
Total Receipts	-	125.00
Expenditures		
General Government		
Contractual Services	70.00	111.66
Total Expenditures	70.00	111.66
Receipts Over(Under) Expenditures	(70.00)	13.34
Unencumbered Cash, Beginning	70.78	0.78
Unencumbered Cash, Ending	\$ 0.78	\$ 14.12

**WILSON COUNTY, KANSAS**  
**JUVENILE JUSTICE AUTHORITY FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 411,680.99	\$ -
Total Receipts	411,680.99	-
Expenditures		
General Government		
Personal Services	195,443.35	-
Contractual Services	63,167.80	65,128.17
Employee Benefits	65,150.62	-
Health Savings	4,274.70	-
Reimbursed Expense	(967.18)	-
Total Expenditures	327,069.29	65,128.17
Receipts Over(Under) Expenditures	84,611.70	(65,128.17)
Unencumbered Cash, Beginning	(18,997.89)	65,128.17
Cancelled Encumbrance	(485.64)	-
Unencumbered Cash, Ending	\$ 65,128.17	\$ -

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	<u>\$ 15,300.00</u>	<u>\$ 9,100.00</u>
Total Receipts	<u>15,300.00</u>	<u>9,100.00</u>
Expenditures		
General Government		
Contractual Services	<u>18,225.66</u>	<u>10,496.45</u>
Total Expenditures	<u>18,225.66</u>	<u>10,496.45</u>
Receipts Over(Under) Expenditures	(2,925.66)	(1,396.45)
Unencumbered Cash, Beginning	<u>18,050.20</u>	<u>15,124.54</u>
Unencumbered Cash, Ending	<u><u>\$ 15,124.54</u></u>	<u><u>\$ 13,728.09</u></u>

**WILSON COUNTY, KANSAS**  
**KDHE - BWM SITE CLEANUP GRANT FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	\$ -	\$ -
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	\$ 4,625.00	\$ 4,625.00

## WILSON COUNTY, KANSAS

## AGENCY FUNDS

## Schedule of Receipts, Disbursements and Balances

## Regulatory Basis

For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Altoona City, General	\$ -	\$ 37,697.77	\$ 37,697.77	\$ -
Altoona City, Library	-	4,369.29	4,369.29	-
Altoona City, Bond & Interest	-	1.68	1.68	-
Benedict City, General	-	3,000.99	3,000.99	-
Buffalo City, General	-	57,455.83	57,455.83	-
Buffalo City, Bond & Interest	-	66.10	66.10	-
Coyville City, General	-	4,144.97	4,144.97	-
Fredonia City, General	-	476,172.72	476,172.72	-
Fredonia City, Bond & Interest	-	76,985.08	76,985.08	-
Fredonia City, Library	-	88,843.86	88,843.86	-
Fredonia City, Industrial Development	-	39,524.53	39,524.53	-
Fredonia City, Special Weeds	-	1,007.38	1,007.38	-
Neodesha City, General	-	524,676.04	524,676.04	-
Neodesha City, Library	-	82,104.97	82,104.97	-
Neodesha City, Industrial Dev.	-	24,927.23	24,927.23	-
Neodesha City, Weed	-	1,475.00	1,475.00	-
Neodesha City, Sewer	-	80,085.00	80,085.00	-
New Albany City, General	-	2,804.94	2,804.94	-
Subtotal Cities	-	1,505,343.38	1,505,343.38	-
Townships:				
Chetopa Township, General	0.98	135.80	136.78	-
Chetopa Township, Cemetery	0.06	1,555.51	1,555.57	-
Fall River Township, General	-	1,017.03	1,017.03	-
Fall River Township, Cemetery	-	5,110.65	5,110.65	-
Guilford Township, General	-	1,123.35	1,123.35	-
Guilford Township, Fire	-	2,421.32	2,421.32	-
Neodesha Township, General	-	4,103.08	4,103.08	-
Neodesha Township, Fire	-	15,596.16	15,596.16	-
Pleasant Valley Township, General	0.32	1,203.39	1,203.71	-
Prairie Township, General	-	-	0.06	(0.06)
Verdigris Township, General	0.20	1,150.76	1,150.96	-
Subtotal Townships	1.56	33,417.05	33,418.67	(0.06)
Schools:				
USD #447, General	194.37	27,579.34	27,431.88	341.83
USD #447, Supplemental General	-	26,409.96	26,409.96	-

## WILSON COUNTY, KANSAS

## AGENCY FUNDS

## Schedule of Receipts, Disbursements and Balances

## Regulatory Basis

For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schools (Continued):				
USD #447, Capital Outlay	\$ -	\$ 6,741.49	\$ 6,741.49	\$ -
USD #447, Recreation Commission	1,658.00	4,634.74	4,635.18	1,657.56
USD #387, General	1,547.57	610,801.29	609,581.32	2,767.54
USD #387, Supplemental General	-	561,662.43	561,662.43	-
USD #387, Capital Outlay	-	63,477.87	63,477.87	-
USD #461, General	4,729.97	469,746.41	468,895.49	5,580.89
USD #461, Capital Outlay	-	214,842.40	214,842.40	-
USD #461, Bond & Interest	-	174,699.06	174,699.06	-
USD #461, Supplemental General	-	550,068.52	550,068.52	-
USD #461, Recreation Commission	-	99,648.46	99,648.46	-
USD #484, General	10,600.19	609,334.96	607,888.62	12,046.53
USD #484, Capital Outlay	-	246,944.05	246,944.05	-
USD #484, Bond & Interest	-	210,865.70	210,865.70	-
USD #484, Supplemental General	-	697,998.04	697,998.04	-
USD #484, Recreation	-	57,652.95	57,652.95	-
Subtotal Schools	18,730.10	4,633,107.67	4,629,443.42	22,394.35
Cemeteries				
High Prairie #1, Cem 23	-	6,998.01	6,998.01	-
Buffalo #2, Cem 24	63.29	11,418.74	11,413.35	68.68
Maple Grove #3, Cem 25	-	3,336.15	3,336.15	-
Little Sandy #40, Cem 26	67.61	1,215.14	1,215.81	66.94
Farmington #5, Cem 27	-	4,172.47	4,172.47	-
Grandview #6Jt, Cem 28	657.20	2,164.44	2,142.75	678.89
Big Sandy #7, Cem 29	(2.36)	86.97	85.15	(0.54)
Bachelor #8, Cem 30	1.35	2,356.58	2,357.93	-
Pleasant Valley #9, Cem 31	-	2,947.68	2,947.68	-
Cedar #10, Cem 32	-	29,818.23	29,818.23	-
Vilas Bethel #11, Cem 33	-	3,425.67	3,425.67	-
Mt. Pleasant #12, Cem 34	-	4,599.52	4,599.52	-
Coyville #13, Cem 35	0.67	3,837.75	3,838.42	-
Varner Ross #14, Cem 36	60.45	3,342.54	3,205.91	197.08
Talleyrand #15, Cem 37	-	5,663.01	5,663.01	-
Star #16, Cem 38	-	2,905.76	2,905.76	-
Caley #17Jt, Cem 39	2.46	1,133.45	1,120.18	15.73
Shelly #18, Cem 40	-	2,203.81	2,203.81	-
Colfax Village Creek #19, Cem 41	-	2,403.61	2,403.61	-
Subtotal Cemeteries	850.67	94,029.53	93,853.42	1,026.78

## WILSON COUNTY, KANSAS

## AGENCY FUNDS

## Schedule of Receipts, Disbursements and Balances

## Regulatory Basis

For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Watershed Districts:				
Elk River Jt 47, Watershed	\$ -	\$ 346.20	\$ 346.20	\$ -
Cedar Creek Jt 56 Watershed	0.77	14,763.84	14,763.84	0.77
Duck Creek Jt 59, Watershed	-	2,826.07	2,826.07	-
Labette/Hackberry Jt 45 Watershed	-	43,897.16	43,897.16	-
Turkey Creek Jt 103, Watershed	-	20,485.07	20,485.07	-
Subtotal Watershed Districts	0.77	82,318.34	82,318.34	0.77
Regional Library:				
SEK Library, General	-	108,223.98	108,223.98	-
SEK Library, Employee Benefits	-	7,217.18	7,217.18	-
Subtotal Regional Library	-	115,441.16	115,441.16	-
Total Subdivisions	19,583.10	6,463,657.13	6,459,818.39	23,421.84
State Funds:				
State Educational Building	-	102,991.36	102,991.36	-
State Institutional Building	-	51,496.17	51,496.17	-
Total State Funds	-	154,487.53	154,487.53	-
Other Agency Funds:				
Payroll Clearing	-	1,278.39	1,616.49	(338.10)
Motor Vehicle Licenses	(1,357.74)	666,165.48	666,613.98	(1,806.24)
Driver License Fees	(768.20)	22,816.00	22,814.00	(766.20)
Game Licenses	14.74	14,684.25	15,042.75	(343.76)
MVR Copy Fees	12.00	671.00	641.00	42.00
Secretary of State Fees	550.00	-	550.00	-
Heritage Trust	966.16	5,548.00	5,102.53	1,411.63
Unclaimed Money	8,539.92	-	-	8,539.92
Cash Bond Deposits	10,046.26	44.19	-	10,090.45
Sales Tax	20,015.01	543,140.30	523,240.53	39,914.78
IRP - Large Trucks	3,150.44	3,868,837.21	3,868,837.24	3,150.41
State VIN Fees	84.00	1,064.00	1,088.00	60.00
Oil & Gas Depletion Fund	271.09	490.00	-	761.09
Sheriff	62,470.05	105,434.57	84,607.02	83,297.60
District Court	99,603.17	610,005.30	606,696.36	102,912.11
Law Library	66,278.12	15,157.71	17,684.33	63,751.50
Total Other Agency Funds	269,875.02	5,855,336.40	5,814,534.23	310,677.19

## WILSON COUNTY, KANSAS

## AGENCY FUNDS

## Schedule of Receipts, Disbursements and Balances

## Regulatory Basis

For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 7,154,373.02	\$ 12,656,372.59	\$ 12,102,267.16	\$ 7,708,478.45
Delinquent Tax	72,702.88	345,457.56	301,506.96	116,653.48
Motor Vehicle Tax	12,564.34	1,026,922.61	861,955.48	177,531.47
Recreational Vehicle Tax	21.46	22,507.25	19,066.46	3,462.25
Local Ad Valorem Tax Reduction	3,366.02	-	-	3,366.02
Mineral Production Tax	(183.05)	-	-	(183.05)
Local Alcoholic Liquor	-			-
In Lieu of Tax	-			-
Commercial Vehicle Tax	-	60,793.25	58,936.91	1,856.34
Neighborhood Revitalization	5,355.89	12,361.67	11,553.59	6,163.97
Total Distributable Funds:	<u>7,248,200.56</u>	<u>14,124,414.93</u>	<u>13,355,286.56</u>	<u>8,017,328.93</u>
 Total Agency Funds	 <u>\$ 7,537,658.68</u>	 <u>\$ 26,597,895.99</u>	 <u>\$ 25,784,126.71</u>	 <u>\$ 8,351,427.96</u>



**WILSON COUNTY, KANSAS**  
 Reconciliation of 2016 Tax Roll  
 For the Year Ended December 31, 2017

County Clerk's Abstract of Taxes Levied			\$ 12,706,800.98
Add: Supplemental Tax Roll			101,308.54
Deduct: Taxes Abated			<u>(51,484.91)</u>
Tax Roll as Adjusted			<u><u>\$ 12,756,624.61</u></u>
County Treasurer's Accounting			
Net Current Tax Collections			\$ 12,125,020.72
Uncollected:			
Personal Property	\$	95,984.47	
Real Estate		504,494.45	
Special Assessments		21,046.63	
State Assessed		<u>10,078.34</u>	
Total Uncollected			<u><u>631,603.89</u></u>
Net Tax Roll			<u><u>\$ 12,756,624.61</u></u>