

WILSON COUNTY, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2018

WILSON COUNTY, KANSAS
For the Year Ended December 31, 2018
TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
Independent Auditors' Report	1-3
<u>Statement 1</u>	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis.....	4-5
Notes to the Financial Statement	6-16
SUPPLEMENTARY INFORMATION	
<u>Schedule 1</u>	
Summary of Expenditures – Actual and Budget – Regulatory Basis (Budgeted Funds Only).....	17
<u>Schedule 2</u>	
Schedule of Receipts and Expenditures – Actual and Budget - Regulatory Basis (with Comparative Actual Amounts for the Prior Year)	
General Fund	18-22
Ambulance Fund.....	23
Appraiser's Cost Fund.....	24
Community College Tuition Fund	25
Conservation District Fund	26
Direct Election Fund	27
Economic Development Fund.....	28
Extension Council Fund.....	29
Health Fund	30
Historical Society Fund.....	31
Hospital Maintenance Fund	32
Mental Health Fund	33
Intellectual Disability Fund	34
Noxious Weed Fund.....	35
Road and Bridge Fund	36
Rural Fire District No. 1 Fund	37
Service Program for the Elderly Fund.....	38
Special Alcohol Program Fund	39
Special Bridge Fund.....	40
Special Liability Fund	41
Special Park and Recreation Fund	42
Tourism and Convention Promotion Fund.....	43
Special Equipment Reserve Fund	44
Special Noxious Weed Fund	45
Special Highway Fund	46
Special Machinery Fund.....	47
Emergency Telephone Service Fund	48
Wilson County 911 Fund.....	49
Motor Vehicle Operating Fund.....	50
County Treasurer's Technology Fund.....	51
Register of Deeds Technology Fund	52
County Clerk's Technology Fund	53

WILSON COUNTY, KANSAS
For the Year Ended December 31, 2018
TABLE OF CONTENTS
(Continued)

	<u>PAGE NUMBER</u>
<u>Schedule 2</u> (Continued)	
Sheriff's Equipment Reserve Fund	54
Community Corrections Grant Fund	55
SLVC Grant Fund	56
Federal Aid - Health Fund	57
Community Development Block Grant Fund	58
Emergency Preparedness Grant Fund	59
Juvenile Justice Authority Fund	60
Diversion Fees Fund	61
KDHE – BWM Site Cleanup Grant Fund	62
Rural Opportunity Zone Grant Fund	63
Prosecuting Attorney Training Fund	64
Special Law Enforcement Trust Fund	65
DOJ Equitable Sharing Program Fund	66
Special Permit Fees Fund	67
Sheriff's Special Donations Fund	68
Registered Offenders Fees Fund	69
Flex-Savings Fund	70
Clock Tower Donations Fund	71
 <u>Schedule 3</u>	
Schedule of Receipts and Disbursements – Agency Funds	
Regulatory Basis	72-75
 <u>Schedule 4</u>	
Reconciliation of the 2017 Tax Roll	76

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, 2018 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 County'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 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 as of December 31, 2018, 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 as of December 31, 2018, 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 expenditures-agency funds, and reconciliation of the 2017 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, 2017 (not presented herein), and have issued our report thereon dated August 18, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 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>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2018 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the

2017 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 2017 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2017, 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
July 25, 2019

WILSON COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add	
					Encumbrances and Accounts Payable	Cash Balance December 31, 2018
General	\$	\$	\$	\$	\$	\$
Special Purpose:						
Ambulance	14,910.68	282,568.63	253,800.00	43,679.31	-	43,679.31
Appraiser's Cost	51,091.28	256,630.43	279,681.48	28,040.23	7,147.26	35,187.49
Community College Tuition	3.23	-	-	3.23	-	3.23
Conservation District	823.54	26,816.46	25,000.00	2,640.00	-	2,640.00
Direct Election	8,961.97	54,210.77	50,597.24	12,575.50	39.51	12,615.01
Economic Development	18,439.23	10.90	3,811.35	14,638.78	-	14,638.78
Extension Council	862.38	-	862.38	-	-	-
Health	222,150.63	502,830.14	386,503.86	338,476.91	12,147.74	350,624.65
Historical Society	19.64	5,271.24	5,000.00	290.88	-	290.88
Hospital Maintenance	428.05	112,929.85	108,000.00	5,357.90	-	5,357.90
Mental Health	3.36	44,547.13	42,500.00	2,050.49	-	2,050.49
Intellectual Disability	836.50	23,577.72	22,500.00	1,914.22	-	1,914.22
Noxious Weed	10,514.54	34,309.04	24,358.31	20,465.27	-	20,465.27
Road and Bridge	204,124.72	2,437,061.24	2,577,990.00	63,195.96	39,130.68	102,326.64
Rural Fire District No. 1	999.92	79,009.93	77,500.00	2,509.85	-	2,509.85
Service Program for the Elderly	462.09	66,073.04	63,200.00	3,335.13	-	3,335.13
Special Alcohol Program	0.42	11,288.57	8,711.00	2,577.99	-	2,577.99
Special Bridge	716.11	338,080.22	255,726.19	83,070.14	-	83,070.14
Special Liability	9,766.84	1.30	-	9,768.14	-	9,768.14
Special Park and Recreation	-	2,662.24	2,661.00	1.24	-	1.24
Tourism and Convention Promotion	3,303.54	87.51	125.00	3,266.05	-	3,266.05
Special Equipment Reserve	88,595.27	20,000.00	-	108,595.27	-	108,595.27
Special Noxious Weed	40,411.55	-	-	40,411.55	-	40,411.55
Special Highway	304,427.80	266,793.65	264,989.75	306,231.70	-	306,231.70
Special Machinery	351,245.27	320,950.00	343,191.33	329,003.94	-	329,003.94
Wilson County 911	-	51,076.20	51,076.20	-	7,710.36	7,710.36
Motor Vehicle Operation	44,262.59	139,200.50	143,103.90	40,359.19	2,799.96	43,159.15
County Treasurer's Technology	7,987.00	2,672.00	-	10,659.00	-	10,659.00
Register of Deeds Technology	23,006.82	10,688.00	3,125.51	30,569.31	-	30,569.31
County Clerk's Technology	7,987.00	2,672.00	-	10,659.00	-	10,659.00
Sheriff's Equipment Reserve	450.54	-	450.54	-	-	-
SLVC Grant	1,224.40	-	-	1,224.40	-	1,224.40
Federal Aid - Health	3,466.20	-	-	3,466.20	-	3,466.20
Community Development Block Grant	1,086.00	-	-	1,086.00	-	1,086.00
Emergency Preparedness Grant	20,089.15	18,475.00	6,891.29	31,672.86	-	31,672.86
Diversion Fees	13,728.09	14,261.15	10,571.04	17,418.20	173.90	17,592.10
KDHE - BWM Site Cleanup Grant	4,625.00	-	-	4,625.00	-	4,625.00
Rural Opportunity Zone Grant	-	1,500.00	-	1,500.00	-	1,500.00

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

WILSON COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add		Cash Balance December 31, 2018
					Encumbrances and Accounts Payable		
Trusts:							
Prosecuting Attorney Training	\$ 20,193.34	\$ 2,620.96	\$ 1,554.49	\$ 21,259.81	\$ -	\$	21,259.81
Special Law Enforcement Trust	11,578.98	3,196.87	7,779.25	6,996.60	-		6,996.60
DOJ Equitable Sharing Program	25,438.15	-	-	25,438.15	-		25,438.15
Special Permit Fees	67,809.10	-	-	67,809.10	-		67,809.10
Sheriff's Special Donations	5,455.27	1,191.51	-	6,646.78	-		6,646.78
Registered Offenders Fees	17,732.34	3,967.05	-	21,699.39	-		21,699.39
Flex-Savings	99,429.90	178,577.43	59,729.32	218,278.01	-		218,278.01
Clock Tower Donations	14.12	11,905.75	11,905.75	14.12	-		14.12
Total Primary Government (Excluding Agency Funds)	\$ 2,573,657.07	\$ 9,196,768.12	\$ 9,340,256.38	\$ 2,430,168.81	\$ 225,151.38	\$	2,655,320.19

Composition of Cash:

Cash on Hand	\$ 2,170.00
Demand Deposit Accounts	955,956.61
MMA Account	7,815,763.12
Certificates of Deposit	2,221,221.75
Total Cash	10,995,111.48
Agency Funds Per Schedule 3	(8,339,791.29)
Total Reporting Entity (Excluding Agency Funds)	\$ 2,655,320.19

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, 2018

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:

- Community College Tuition Fund
- Special Equipment Reserve Fund
- Special Highway Fund
- Special Machinery Fund
- Wilson County 911
- Motor Vehicle Operating Fund
- County Treasurer's Technology Fund
- Register of Deeds Technology Fund
- County Clerk's Technology Fund
- Sheriff's Equipment Reserve Fund
- Community Corrections Grant Fund
- SLVC Grant Fund
- Federal Aid Health Fund
- Community Development Block Grant Fund
- Emergency Preparedness Grant Fund
- Juvenile Justice Authority Fund
- Diversion Fees Fund
- KDHE – BWM Site Cleanup Grant Fund
- Rural Opportunity Zone Grant 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, 2018.

3. DEPOSITS AND INVESTMENTS (Continued)

Deposits: At year-end, the County's carrying amount of deposits was \$10,992,941.48 and the bank balance was \$11,354,001.53. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$2,003,179.66 was covered by FDIC insurance, \$8,136,789.10 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name, and \$1,214,032.77 was considered unsecured.

4. LONG-TERM DEBT

Changes in long-term debt for the County for the year ended December 31, 2018, 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	\$ 294,056.46	\$ -	\$ (53,600.92)	\$ 240,455.54	13,644.22
Excavator	2.65%	October 4, 2013	132,500.00	December 31, 2018	27,474.89	-	(27,474.89)	-	728.08
CAT Grader Rebuild	2.25%	May 12, 2014	137,974.00	October 15, 2018	28,473.89	-	(28,473.89)	-	640.70
Komatsu Loader	2.39%	May 21, 2015	100,000.00	May 21, 2020	61,386.54	-	(20,003.51)	41,383.03	1,471.16
Caterpillar 140H Motor Grader	1.99%	April 1, 2016	135,000.00	April 1, 2020	82,611.09	-	(26,989.86)	55,621.23	1,666.79
Two Caterpillar Motor Graders	2.75%	July 6, 2017	341,760.00	July 1, 2022	341,760.00	-	(64,541.86)	277,218.14	9,527.14
Total Contractual Indebtedness					\$ 835,762.87	\$ -	\$ (221,084.93)	\$ 614,677.94	\$ 27,678.09

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

Issue	2019	2020	2021	2022	Total
Principal					
Capital Lease					
TAC Controls	\$ 56,088.00	\$ 58,690.49	\$ 61,413.72	\$ 64,263.33	\$ 240,455.54
Komatsu Loader	20,482.90	20,900.13	-	-	41,383.03
Caterpillar 140H Motor Grader	27,531.34	28,089.89	-	-	55,621.23
Two Caterpillar Motor Graders	66,452.59	68,264.17	70,157.30	72,344.08	277,218.14
Total Principal Payments	170,554.83	175,944.68	131,571.02	136,607.41	614,677.94
Interest					
Capital Lease					
TAC Controls	11,157.14	8,554.65	5,831.42	2,981.80	28,525.01
Komatsu Loader	991.77	574.54	-	-	1,566.31
Caterpillar 140H Motor Grader	1,125.31	566.75	-	-	1,692.06
Two Caterpillar Motor Graders	7,616.41	5,804.83	3,911.70	1,724.89	19,057.83
Total Interest Payments	20,890.63	15,500.77	9,743.12	4,706.69	50,841.21
Total Principal and Interest	\$ 191,445.46	\$ 191,445.45	\$ 141,314.14	\$ 141,314.10	\$ 665,519.15

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>
2019	\$ 67,245.14
2020	67,245.14
2021	67,245.14
2022	<u>67,245.13</u>
	268,980.55
Less imputed interest	<u>(28,525.01)</u>
Net Present Value of Minimum	
Lease Payments	240,455.54
Less: Current Maturities	<u>(56,088.00)</u>
Long-Term Capital Lease Obligations	<u>\$ 184,367.54</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>
2019	\$ 21,474.67
2020	<u>21,474.67</u>
	42,949.34
Less imputed interest	<u>(1,566.31)</u>
Net Present Value of Minimum	
Lease Payments	41,383.03
Less: Current Maturities	<u>(20,482.90)</u>
Long-Term Capital Lease Obligations	<u>\$ 20,900.13</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>
2019	\$ 28,656.65
2020	<u>28,656.64</u>
	57,313.29
Less imputed interest	<u>(1,692.06)</u>
Net Present Value of Minimum	
Lease Payments	55,621.23
Less: Current Maturities	<u>(27,531.34)</u>
Long-Term Capital Lease Obligations	<u>\$ 28,089.89</u>

5. **CAPITAL LEASE OBLIGATIONS** (Continued)

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>
2019	\$ 74,069.00
2020	74,069.00
2021	74,069.00
2022	<u>74,068.97</u>
	296,275.97
Less imputed interest	<u>(19,057.83)</u>
Net Present Value of Minimum	
Lease Payments	277,218.14
Less: Current Maturities	<u>(66,452.59)</u>
Long-Term Capital Lease Obligations	<u>\$ 210,765.55</u>

6. **OPERATING LEASES**

As of December 31, 2018 the County has entered an operating lease with Pitney Bowes for a postage machine. Rent expense for the year ended December 31, 2018 was \$2,376.00. Under the current lease agreement, the future minimum rental payments are as follows:

2019	\$	2,498.04
2020		2,498.04
2021		2,498.04
2022		2,498.04
2023		2,498.04

7. **DEFINED BENEFIT PENSION PLAN**

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial 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 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.

7. DEFINED BENEFIT PENSION PLAN (Continued)

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate (for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$244,139.03 for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,989,133.00. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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 publicly available on the website at www.kpers.org or can be obtained as described above.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2018.

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.

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

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. The cost of closure and post-closure care will be paid when due from funds accumulated for the purpose in restricted cash accounts, from allocation of ad valorem tax collections, from the proceeds of debt, or a combination of these.

11. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

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

12. HOSPITAL REVENUE BONDS

The County Commission approved 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
Road and Bridge	Special Highway	K.S.A. 68-590	190,134.68
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	46,967.41

Residual transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
Extension Council	General	K.S.A. 79-2958	\$ 712.38

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, 2018

Funds	Certified Budget	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	\$ 4,394,789.00	\$ 4,247,360.20	\$ (147,428.80)
Special Revenue:			
Ambulance	263,800.00	253,800.00	(10,000.00)
Appraiser's Cost	292,113.00	279,681.48	(12,431.52)
Conservation District	25,000.00	25,000.00	-
Direct Election	53,905.00	50,597.24	(3,307.76)
Economic Development	18,251.00	3,811.35	(14,439.65)
Extension Council	6,863.00	862.38	(6,000.62)
Health	535,603.00	386,503.86	(149,099.14)
Historical Society	5,000.00	5,000.00	-
Hospital Maintenance	108,000.00	108,000.00	-
Mental Health	42,500.00	42,500.00	-
Intellectual Disability	22,500.00	22,500.00	-
Noxious Weed	35,700.00	24,358.31	(11,341.69)
Road and Bridge	2,577,990.00	2,577,990.00	-
Rural Fire District No. 1	78,575.00	77,500.00	(1,075.00)
Service Program for the Elderly	63,200.00	63,200.00	-
Special Alcohol Program	8,711.00	8,711.00	-
Special Bridge	337,193.00	255,726.19	(81,466.81)
Special Liability	10,017.00	-	(10,017.00)
Special Park and Recreation	7,476.00	2,661.00	(4,815.00)
Tourism and Convention Promotion	3,539.00	125.00	(3,414.00)
Special Noxious Weed	70,533.00	-	(70,533.00)
Totals	\$ 8,961,258.00	\$ 8,435,888.01	\$ (525,369.99)

WILSON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 3,432,121.93	\$ 2,955,429.68	\$ 3,098,491.00	\$ (143,061.32)
Delinquent Tax	74,417.24	106,548.96	122,099.00	(15,550.04)
Motor Vehicle Tax	237,421.68	319,028.70	320,839.00	(1,810.30)
16/20 M Truck Tax	18,656.60	18,558.80	-	18,558.80
Recreational Vehicle Tax	5,398.22	7,209.41	6,611.00	598.41
Commercial Vehicle Tax	15,473.62	18,023.32	15,334.00	2,689.32
Mineral Production Tax	15,555.03	12,942.38	7,325.00	5,617.38
Transient Guest Tax	-	-	2,175.00	(2,175.00)
Neighborhood Revitalization Rebates	(2,614.99)	(1,066.15)	(1,044.00)	(22.15)
Interest on Tax	65,743.00	117,975.09	75,000.00	42,975.09
Intergovernmental				
Oil and Gas Depletion Fund	-	-	50,000.00	(50,000.00)
Local Alcoholic Liquor Tax	2,595.02	2,662.26	2,476.00	186.26
Licenses, Fees, and Permits				
Mortgage Registration	22,670.60	13,990.01	35,000.00	(21,009.99)
Officer Fees	118,953.37	116,871.38	65,000.00	51,871.38
Landfill Fees	80,678.80	74,166.70	78,000.00	(3,833.30)
Use of Money and Property				
Capital Lease Proceeds	341,760.00	-	-	-
Interest on Investments	16,977.26	17,039.03	15,000.00	2,039.03
Other Receipts				
Miscellaneous	50,183.18	41,994.33	-	41,994.33
Operating Transfers from				
Motor Vehicle Operating Fund	123,035.55	46,967.41	-	46,967.41
Residual Transfers from:				
Extention Council Fund	-	712.38	6,863.00	(6,150.62)
Emergency Telephone Service Fund	5,623.37	-	-	-
Total Receipts	4,624,649.48	3,869,053.69	\$ 3,899,169.00	\$ (30,115.31)
Expenditures				
General Government				
County Commission				
Personal Services	33,766.19	41,805.93	\$ 51,985.00	\$ (10,179.07)
Contractual Services	1,421.20	1,474.40	750.00	724.40
Commodities	-	15.72	100.00	(84.28)
Employee Benefits	6,964.40	26,631.04	27,470.00	(838.96)
Health Savings	4,382.22	1,808.13	-	1,808.13
Total County Commission	46,534.01	71,735.22	80,305.00	(8,569.78)

WILSON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
County Clerk				
Personal Services	\$ 95,575.00	\$ 101,427.11	\$ 100,400.00	\$ 1,027.11
Contractual Services	4,763.41	4,698.03	3,840.00	858.03
Commodities	720.69	396.24	1,500.00	(1,103.76)
Capital Outlay	-	921.95	1,000.00	(78.05)
Employee Benefits	37,800.72	39,315.24	41,047.00	(1,731.76)
Health Savings	6,491.54	4,800.24	-	4,800.24
Reimbursed Expense	-	(28.80)	-	(28.80)
Total County Clerk	145,351.36	151,530.01	147,787.00	3,743.01
County Treasurer				
Personal Services	98,683.60	95,533.40	114,000.00	(18,466.60)
Contractual Services	42,326.61	35,345.64	11,670.00	23,675.64
Commodities	3,285.00	2,833.00	3,650.00	(817.00)
Employee Benefits	48,850.62	52,426.63	71,843.00	(19,416.37)
Health Savings	6,087.49	5,671.80	-	5,671.80
Total County Treasurer	199,233.32	191,810.47	201,163.00	(9,352.53)
County Attorney				
Personal Services	96,070.48	98,396.51	103,600.00	(5,203.49)
Contractual Services	6,727.12	9,138.93	6,550.00	2,588.93
Commodities	1,498.01	2,559.93	2,000.00	559.93
Capital Outlay	3,453.33	438.00	1,000.00	(562.00)
Employee Benefits	40,450.11	42,789.78	46,571.00	(3,781.22)
Health Savings	3,800.16	3,200.16	-	3,200.16
Total County Attorney	151,999.21	156,523.31	159,721.00	(3,197.69)
Register of Deeds				
Personal Services	71,304.03	74,186.74	74,730.00	(543.26)
Contractual Services	4,792.52	4,097.28	5,110.00	(1,012.72)
Commodities	2,644.47	2,928.20	1,854.00	1,074.20
Capital Outlay	1,069.98	2,274.19	4,635.00	(2,360.81)
Employee Benefits	34,212.18	35,303.41	41,428.00	(6,124.59)
Health Savings	4,400.16	3,200.16	-	3,200.16
Total Register of Deeds	118,423.34	121,989.98	127,757.00	(5,767.02)
Indigent Defense				
Contractual Services	143,416.14	207,635.00	100,000.00	107,635.00
Reimbursed Expense	(33,270.81)	(35,524.23)	-	(35,524.23)
Total Indigent Defense	110,145.33	172,110.77	100,000.00	72,110.77
Unified Court				
Contractual Services	56,457.09	50,584.46	65,000.00	(14,415.54)
Commodities	7,449.66	17,488.11	11,410.00	6,078.11
Capital Outlay	3,040.87	7,989.32	4,000.00	3,989.32
Reimbursed Expense	(1,068.56)	(2,310.90)	-	(2,310.90)
Total Unified Court	65,879.06	73,750.99	80,410.00	(6,659.01)

WILSON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Courthouse General				
Contractual Services	\$ 73,204.02	\$ 242,690.43	\$ 300,000.00	\$ (57,309.57)
Commodities	43,822.61	97,343.26	75,000.00	22,343.26
Capital Outlay	111,309.14	67,245.14	214,074.00	(146,828.86)
Employee Benefits	32,711.73	10,714.30	-	10,714.30
Health Savings	-	48,484.16	-	48,484.16
Reimbursed Expense	(6,612.26)	(7,529.12)	-	(7,529.12)
Total Courthouse General	254,435.24	458,948.17	589,074.00	(130,125.83)
GIS				
Personal Services	33,469.60	34,718.64	35,205.00	(486.36)
Contractual Services	10,629.02	7,787.77	19,000.00	(11,212.23)
Commodities	1,464.53	1,772.99	1,000.00	772.99
Capital Outlay	-	-	2,000.00	(2,000.00)
Employee Benefits	13,008.35	13,324.56	13,985.00	(660.44)
Health Savings	2,155.70	1,600.08	-	1,600.08
Reimbursed Expense	(1.70)	-	-	-
Total GIS	60,725.50	59,204.04	71,190.00	(11,985.96)
County Coordinator				
Personal Services	42,045.03	43,589.20	43,950.00	(360.80)
Contractual Services	3,361.95	2,738.26	2,390.00	348.26
Commodities	163.85	292.72	500.00	(207.28)
Capital Outlay	-	210.57	500.00	(289.43)
Employee Benefits	14,505.84	14,855.59	15,504.00	(648.41)
Health Savings	2,200.08	1,600.08	-	1,600.08
Total County Coordinator	62,276.75	63,286.42	62,844.00	442.42
Zoning				
Contractual Services	-	-	600.00	(600.00)
Commodities	-	-	400.00	(400.00)
Total Zoning	-	-	1,000.00	(1,000.00)
Maintenance				
Personal Services	60,567.35	62,536.29	62,650.00	(113.71)
Contractual Services	1,081.76	1,791.80	370.00	1,421.80
Commodities	5,807.00	6,509.50	6,800.00	(290.50)
Capital Outlay	806.17	782.23	800.00	(17.77)
Employee Benefits	37,947.53	40,022.92	42,511.00	(2,488.08)
Health Savings	4,400.16	3,200.16	-	3,200.16
Total Maintenance	110,609.97	114,842.90	113,131.00	1,711.90
Total General Government	1,325,613.09	1,635,732.28	1,734,382.00	(98,649.72)

WILSON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Public Safety				
Sheriff				
Personal Services	\$ 933,283.71	\$ 995,667.53	\$ 967,250.00	\$ 28,417.53
Contractual Services	199,905.35	207,835.06	236,200.00	(28,364.94)
Commodities	375,348.29	373,475.60	231,500.00	141,975.60
Capital Outlay	158,258.96	45,388.35	5,000.00	40,388.35
Employee Benefits	400,192.61	414,053.21	448,071.00	(34,017.79)
Health Savings	52,350.24	44,129.88	-	44,129.88
Reimbursed Expense	(362,539.27)	(215,613.67)	(100,000.00)	(115,613.67)
Total Sheriff	<u>1,756,799.89</u>	<u>1,864,935.96</u>	<u>1,788,021.00</u>	<u>76,914.96</u>
E911 - Dispatch				
Personal Services	167,666.90	171,070.34	201,376.00	(30,305.66)
Contractual Services	-	68.13	1,000.00	(931.87)
Commodities	1,558.13	705.10	1,000.00	(294.90)
Capital Outlay	37,473.29	37,048.89	-	37,048.89
Employee Benefits	66,723.65	74,188.19	87,177.00	(12,988.81)
Health Savings	11,081.50	9,600.48	-	9,600.48
Total E911 - Dispatch	<u>284,503.47</u>	<u>292,681.13</u>	<u>290,553.00</u>	<u>2,128.13</u>
Juvenile Detention				
Contractual Services	45,877.00	44,410.00	58,332.00	(13,922.00)
Emergency Preparedness				
Personal Services	20,868.33	21,564.15	21,220.00	344.15
Contractual Services	3,605.74	2,890.13	3,150.00	(259.87)
Commodities	2,070.33	3,235.54	3,900.00	(664.46)
Employee Benefits	3,564.35	3,677.72	4,147.00	(469.28)
Reimbursed Expense	(613.00)	-	-	-
Total Sheriff	<u>29,495.75</u>	<u>31,367.54</u>	<u>32,417.00</u>	<u>(1,049.46)</u>
Capital Outlay Projects				
Capital Outlay	28,292.24	35,000.00	35,000.00	-
Reimbursed Expense	-	(14,360.00)	-	(14,360.00)
Total Capital Outlay Projects	<u>28,292.24</u>	<u>20,640.00</u>	<u>35,000.00</u>	<u>(14,360.00)</u>
Total Public Safety	<u>2,144,968.35</u>	<u>2,254,034.63</u>	<u>2,204,323.00</u>	<u>49,711.63</u>
Health				
Coroner				
Contractual Services	42,490.90	27,969.86	25,000.00	2,969.86
Reimbursed Expense	-	(2,946.74)	-	(2,946.74)
Total Coroner	<u>42,490.90</u>	<u>25,023.12</u>	<u>25,000.00</u>	<u>23.12</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, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	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	167,512.94	156,095.54	162,000.00	(5,904.46)
Commodities	152,992.51	159,274.63	157,500.00	1,774.63
Capital Outlay	250.00	-	3,000.00	(3,000.00)
Total Landfill	320,755.45	315,370.17	322,500.00	(7,129.83)
Social Services for Aged and Poor				
Appropriation	-	-	4,000.00	(4,000.00)
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	320,755.45	315,370.17	328,200.00	(12,829.83)
Capital Outlay				
Capital Outlay	-	-	77,684.00	(77,684.00)
Operating Transfers to:				
Special Equipment Reserve Fund	3,900.00	-	-	-
Special Machinery Fund	341,760.00	-	-	-
Total Operating Transfers	345,660.00	-	-	-
Total Expenditures	4,196,687.79	4,247,360.20	\$ 4,394,789.00	\$ (147,428.80)
Receipts Over(Under) Expenditures	427,961.69	(378,306.51)		
Unencumbered Cash, Beginning	437,032.83	864,994.52		
Unencumbered Cash, Ending	\$ 864,994.52	\$ 486,688.01		

WILSON COUNTY, KANSAS
AMBULANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 233,934.81	\$ 249,147.65	\$ 261,133.00	\$ (11,985.35)
Delinquent Tax	5,400.24	7,854.26	3,350.00	4,504.26
Motor Vehicle Tax	16,379.52	21,778.54	21,867.00	(88.46)
16/20 M Truck Tax	1,497.23	1,279.63	-	1,279.63
Recreational Vehicle Tax	371.53	492.03	451.00	41.03
Commercial Vehicle Tax	1,064.90	1,228.60	1,045.00	183.60
Mineral Production Tax	807.68	877.77	-	877.77
Neighborhood Revitalization Rebates	(178.24)	(89.85)	(90.00)	0.15
Total Receipts	259,277.67	282,568.63	\$ 287,756.00	\$ (5,187.52)
Expenditures				
Public Safety				
Contractual Services	232,650.00	253,800.00	\$ 263,800.00	\$ (10,000.00)
Total Expenditures	232,650.00	253,800.00	\$ 263,800.00	\$ (10,000.00)
Receipts Over(Under) Expenditures	26,627.67	28,768.63		
Unencumbered Cash, Beginning	(11,716.99)	14,910.68		
Unencumbered Cash, Ending	\$ 14,910.68	\$ 43,679.31		

WILSON COUNTY, KANSAS
APPRAISER'S COST FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 232,830.49	\$ 221,595.97	\$ 232,303.00	\$ (10,707.03)
Delinquent Tax	5,568.93	7,818.86	3,636.00	4,182.86
Motor Vehicle Tax	17,755.77	21,991.96	21,762.00	229.96
16/20 M Truck Tax	1,503.56	1,387.50	-	1,387.50
Recreational Vehicle Tax	403.24	496.27	448.00	48.27
Commercial Vehicle Tax	1,155.87	1,224.02	1,040.00	184.02
Mineral Production Tax	804.06	783.78	-	783.78
Neighborhood Revitalization Rebates	(177.40)	(79.93)	(80.00)	0.07
Licenses, Fees, and Permits				
Officer Fees	1,535.60	1,412.00	-	1,412.00
Total Receipts	261,380.12	256,630.43	\$ 259,109.00	\$ (2,478.57)
Expenditures				
General Government				
Personal Services	127,740.98	135,932.67	\$ 149,825.00	\$ (13,892.33)
Contractual Services	42,887.95	51,024.83	39,440.00	11,584.83
Commodities	5,854.00	6,912.78	10,100.00	(3,187.22)
Employee Benefits	69,704.85	77,129.50	89,548.00	(12,418.50)
Health Savings	8,944.70	8,800.44	3,200.00	5,600.44
Reimbursed Expense	(30.24)	(118.74)	-	(118.74)
Total General Government	255,102.24	279,681.48	292,113.00	(12,431.52)
Operating Transfers to				
Special Equipment Reserve	10,000.00	-	-	-
Total Expenditures	265,102.24	279,681.48	\$ 292,113.00	\$ (12,431.52)
Receipts Over(Under) Expenditures	(3,722.12)	(23,051.05)		
Unencumbered Cash, Beginning	54,813.40	51,091.28		
Unencumbered Cash, Ending	\$ 51,091.28	\$ 28,040.23		

WILSON COUNTY, KANSAS
COMMUNITY COLLEGE TUITION FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Delinquent Tax	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Education		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	3.23	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, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 22,170.17	\$ 23,658.47	\$ 24,747.00	\$ (1,088.53)
Delinquent Tax	509.01	732.02	319.00	413.02
Motor Vehicle Tax	1,561.46	2,066.16	2,071.00	(4.84)
16/20 M Truck Tax	144.25	121.97	-	121.97
Recreational Vehicle Tax	35.45	46.66	43.00	3.66
Commercial Vehicle Tax	101.53	116.44	99.00	17.44
Mineral Production Tax	76.70	83.27	-	83.27
Neighborhood Revitalization Rebates	(16.90)	(8.53)	(9.00)	0.47
Total Receipts	24,581.67	26,816.46	\$ 27,270.00	\$ (453.54)
Expenditures				
Agriculture				
Contractual Services	23,750.00	25,000.00	\$ 25,000.00	\$ -
Total Expenditures	23,750.00	25,000.00	\$ 25,000.00	\$ -
Receipts Over(Under) Expenditures	831.67	1,816.46		
Unencumbered Cash, Beginning	(8.13)	823.54		
Unencumbered Cash, Ending	\$ 823.54	\$ 2,640.00		

WILSON COUNTY, KANSAS
DIRECT ELECTION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

		Current Year			Variance -
	Prior				Over
	Year				
	Audit	Actual	Budget		(Under)
Receipts					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 41,212.26	\$ 48,234.86	\$ 50,514.00	\$	(2,279.14)
Delinquent Tax	920.31	1,295.69	704.00		591.69
Motor Vehicle Tax	3,405.29	3,956.49	3,845.00		111.49
16/20 M Truck Tax	121.09	266.73	-		266.73
Recreational Vehicle Tax	78.04	89.21	79.00		10.21
Commercial Vehicle Tax	223.82	216.86	184.00		32.86
Mineral Production Tax	143.74	168.32	-		168.32
Neighborhood Revitalization Rebates	(31.40)	(17.39)	(17.00)		(0.39)
Total Receipts	46,073.15	54,210.77	\$ 55,309.00	\$	(1,098.23)
Expenditures					
General Government					
Personal Services	14,978.50	-	\$ 10,500.00	\$	(10,500.00)
Contractual Services	17,390.57	16,125.17	24,100.00		(7,974.83)
Commodities	821.39	19,684.44	15,500.00		4,184.44
Capital Outlay	-	-	2,000.00		(2,000.00)
Employee Benefits	2,429.81	-	1,805.00		(1,805.00)
Reimbursed Expense	(3,580.31)	(212.37)	-		(212.37)
Operating Transfers to					
Special Equipment Reserve Fund	15,000.00	15,000.00	-		15,000.00
Total Expenditures	47,039.96	50,597.24	\$ 53,905.00	\$	(3,307.76)
Receipts Over(Under) Expenditures	(966.81)	3,613.53			
Unencumbered Cash, Beginning	9,928.78	8,961.97			
Unencumbered Cash, Ending	\$ 8,961.97	\$ 12,575.50			

WILSON COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	\$ (0.31)	\$ 10.45	\$ -	\$ 10.45
Mineral Production Tax	-	0.45	-	0.45
Total Receipts	(0.31)	10.90	\$ -	\$ 10.90
Expenditures				
Economic Development				
Contractual Services	3,811.35	3,811.35	\$ 18,251.00	\$ (14,439.65)
Total Expenditures	3,811.35	3,811.35	\$ 18,251.00	\$ (14,439.65)
Receipts Over(Under) Expenditures	(3,811.66)	(3,800.45)		
Unencumbered Cash, Beginning	22,250.89	18,439.23		
Unencumbered Cash, Ending	\$ 18,439.23	\$ 14,638.78		

WILSON COUNTY, KANSAS
EXTENSION COUNCIL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 60,346.56	\$ -	\$ -	\$ -
Delinquent Tax	1,392.91	-	865.00	(865.00)
Motor Vehicle Tax	4,228.34	-	5,636.00	(5,636.00)
16/20 M Truck Tax	385.37	-	-	-
Recreational Vehicle Tax	95.92	-	116.00	(116.00)
Commercial Vehicle Tax	274.85	-	269.00	(269.00)
Mineral Production Tax	208.19	-	-	-
Neighborhood Revitalization Rebates	(45.98)	-	(23.00)	23.00
Total Receipts	66,886.16	-	\$ 6,863.00	\$ (6,863.00)
Expenditures				
Agriculture				
Contractual Services	66,000.00	150.00	\$ -	\$ 150.00
Residual Transfers to General Fund	-	712.38	6,863.00	(6,150.62)
Total Expenditures	66,000.00	862.38	\$ 6,863.00	\$ (6,000.62)
Receipts Over(Under) Expenditures	886.16	(862.38)		
Unencumbered Cash, Beginning	(23.78)	862.38		
Unencumbered Cash, Ending	\$ 862.38	\$ -		

WILSON COUNTY, KANSAS
HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

		Current Year			
	Prior Year Audit	Actual	Budget	Variance - Over (Under)	
Receipts					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 248,102.72	\$ 245,855.22	\$ 257,680.00	\$ (11,824.78)	
Delinquent Tax	4,773.41	7,478.36	2,780.00	4,698.36	
Motor Vehicle Tax	13,598.94	22,287.04	23,185.00	(897.96)	
16/20 M Truck Tax	1,265.00	1,062.29	-	1,062.29	
Recreational Vehicle Tax	308.32	505.20	478.00	27.20	
Commercial Vehicle Tax	883.89	1,299.93	1,108.00	191.93	
Mineral Production Tax	856.66	863.97	-	863.97	
Neighborhood Revitalization Rebates	(189.03)	(88.66)	(89.00)	0.34	
Intergovernmental					
Federal Grants	126,382.00	138,017.00	-	138,017.00	
State Grants	17,483.00	19,980.00	75,000.00	(55,020.00)	
Contracts with Other Governments	15,247.50	19,321.55	-	19,321.55	
Licenses, Fees, and Permits					
Service Fees	57,607.09	46,248.24	125,000.00	(78,751.76)	
Total Receipts	486,319.50	502,830.14	\$ 485,142.00	\$ 17,688.14	
Expenditures					
Health					
Personal Services	206,760.53	214,516.88	\$ 275,000.00	\$ (60,483.12)	
Contractual Services	34,405.75	62,041.35	49,050.00	12,991.35	
Commodities	20,556.54	12,990.27	85,300.00	(72,309.73)	
Capital Outlay	2,765.69	-	7,000.00	(7,000.00)	
Employee Benefits	78,525.18	84,851.78	114,453.00	(29,601.22)	
Health Savings	9,001.02	12,103.58	4,800.00	7,303.58	
Reimbursed Expense	(9.21)	-	-	-	
Total Expenditures	352,005.50	386,503.86	\$ 535,603.00	\$ (149,099.14)	
Receipts Over(Under) Expenditures	134,314.00	116,326.28			
Unencumbered Cash, Beginning	87,836.63	222,150.63			
Unencumbered Cash, Ending	\$ 222,150.63	\$ 338,476.91			

WILSON COUNTY, KANSAS
HISTORICAL SOCIETY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 3,863.54	\$ 4,676.66	\$ 4,865.00	\$ (188.34)
Delinquent Tax	106.93	144.94	188.00	(43.06)
Motor Vehicle Tax	355.55	378.23	353.00	25.23
16/20 M Truck Tax	28.19	27.77	-	27.77
Recreational Vehicle Tax	8.16	8.49	7.00	1.49
Commercial Vehicle Tax	23.15	20.36	17.00	3.36
Mineral Production Tax	13.34	16.48	-	16.48
Neighborhood Revitalization Rebates	(2.94)	(1.69)	(2.00)	0.31
Total Receipts	4,395.92	5,271.24	\$ 5,428.00	\$ (156.76)
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	(604.08)	271.24		
Unencumbered Cash, Beginning	623.72	19.64		
Unencumbered Cash, Ending	\$ 19.64	\$ 290.88		

WILSON COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 95,855.32	\$ 99,215.62	\$ 103,944.00	\$ (4,728.38)
Delinquent Tax	2,216.38	3,248.29	4,014.00	(765.71)
Motor Vehicle Tax	6,704.49	8,922.50	8,953.00	(30.50)
16/20 M Truck Tax	608.13	523.79	-	523.79
Recreational Vehicle Tax	152.08	201.59	184.00	17.59
Commercial Vehicle Tax	435.96	503.40	428.00	75.40
Mineral Production Tax	330.41	350.44	-	350.44
Neighborhood Revitalization Rebates	(73.04)	(35.78)	(36.00)	0.22
Total Receipts	106,229.73	112,929.85	\$ 117,487.00	\$ (4,557.15)
Expenditures				
Health				
Contractual Services	106,000.00	108,000.00	\$ 108,000.00	\$ -
Total Expenditures	106,000.00	108,000.00	\$ 108,000.00	\$ -
Receipts Over(Under) Expenditures	229.73	4,929.85		
Unencumbered Cash, Beginning	198.32	428.05		
Unencumbered Cash, Ending	\$ 428.05	\$ 5,357.90		

WILSON COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 37,716.63	\$ 39,154.48	\$ 40,983.00	\$ (1,828.52)
Delinquent Tax	872.05	1,272.26	1,583.00	(310.74)
Motor Vehicle Tax	2,645.11	3,512.26	3,522.00	(9.74)
16/20 M Truck Tax	239.93	206.64	-	206.64
Recreational Vehicle Tax	59.99	79.36	73.00	6.36
Commercial Vehicle Tax	172.04	198.09	168.00	30.09
Mineral Production Tax	130.15	138.15	-	138.15
Neighborhood Revitalization Rebates	(28.74)	(14.11)	(14.00)	(0.11)
Total Receipts	41,807.16	44,547.13	\$ 46,315.00	\$ (1,767.87)
Expenditures				
Health				
Contractual Services	41,789.00	42,500.00	\$ 42,500.00	\$ -
Total Expenditures	41,789.00	42,500.00	\$ 42,500.00	\$ -
Receipts Over(Under) Expenditures	18.16	2,047.13		
Unencumbered Cash, Beginning	(14.80)	3.36		
Unencumbered Cash, Ending	\$ 3.36	\$ 2,050.49		

WILSON COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 19,962.04	\$ 20,723.34	\$ 21,699.00	\$ (975.66)
Delinquent Tax	462.47	671.34	838.00	(166.66)
Motor Vehicle Tax	1,407.11	1,860.65	1,863.00	(2.35)
16/20 M Truck Tax	127.79	109.91	-	109.91
Recreational Vehicle Tax	31.94	41.97	38.00	3.97
Commercial Vehicle Tax	91.42	104.90	89.00	15.90
Mineral Production Tax	68.93	73.08	-	73.08
Neighborhood Revitalization Rebates	(15.21)	(7.47)	(7.00)	(0.47)
Total Receipts	22,136.49	23,577.72	\$ 24,520.00	\$ (942.28)
Expenditures				
Health				
Contractual Services	21,292.00	22,500.00	\$ 22,500.00	\$ -
Total Expenditures	21,292.00	22,500.00	\$ 22,500.00	\$ -
Receipts Over(Under) Expenditures	844.49	1,077.72		
Unencumbered Cash, Beginning	(7.99)	836.50		
Unencumbered Cash, Ending	\$ 836.50	\$ 1,914.22		

WILSON COUNTY, KANSAS
NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 29,897.44	\$ 30,355.84	\$ 31,766.00	\$ (1,410.16)
Delinquent Tax	544.85	873.92	1,221.00	(347.08)
Motor Vehicle Tax	1,474.62	2,649.99	2,793.00	(143.01)
16/20 M Truck Tax	144.67	115.18	-	115.18
Recreational Vehicle Tax	33.49	60.22	58.00	2.22
Commercial Vehicle Tax	95.78	156.47	133.00	23.47
Mineral Production Tax	103.59	106.36	-	106.36
Neighborhood Revitalization Rebates	(22.78)	(10.94)	(11.00)	0.06
Other Receipts				
Miscellaneous	-	2.00	-	2.00
Total Receipts	32,271.66	34,309.04	\$ 35,960.00	\$ (1,650.96)
Expenditures				
Agriculture				
Contractual Services	2,101.00	1,882.00	\$ 19,700.00	\$ (17,818.00)
Commodities	21,729.28	21,305.31	16,000.00	5,305.31
Capital Outlay	28.75	-	-	-
Employee Benefits	1,196.00	1,171.00	-	1,171.00
Total Expenditures	25,055.03	24,358.31	\$ 35,700.00	\$ (11,341.69)
Receipts Over(Under) Expenditures	7,216.63	9,950.73		
Unencumbered Cash, Beginning	3,297.91	10,514.54		
Unencumbered Cash, Ending	\$ 10,514.54	\$ 20,465.27		

WILSON COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 1,443,894.63	\$ 1,761,844.29	\$ 1,846,599.00	\$ (84,754.71)
Delinquent Tax	36,317.04	48,809.96	75,395.00	(26,585.04)
Motor Vehicle Tax	130,830.92	140,951.96	134,977.00	5,974.96
16/20 M Truck Tax	8,388.61	10,233.57	-	10,233.57
Recreational Vehicle Tax	2,982.41	3,171.66	2,781.00	390.66
Commercial Vehicle Tax	8,550.22	7,608.09	6,451.00	1,157.09
Mineral Production Tax	5,012.57	6,183.62	-	6,183.62
Neighborhood Revitalization Rebates	(1,100.13)	(635.40)	(636.00)	0.60
Intergovernmental				
Special City & County Highway	534,927.48	447,996.48	445,678.00	2,318.48
Other Receipts				
Sale of Surplus Property	4,919.38	4,466.14	-	4,466.14
Miscellaneous	1,501.28	6,430.87	-	6,430.87
Total Receipts	2,176,224.41	2,437,061.24	\$ 2,511,245.00	\$ (74,183.76)
Expenditures				
Maintenance				
Personal Services	564,318.44	566,757.89	\$ 576,800.00	\$ (10,042.11)
Contractual Services	53,944.66	69,312.18	64,150.00	5,162.18
Commodities	909,477.98	1,111,061.39	986,500.00	124,561.39
Capital Outlay	58,818.60	28,557.50	633,235.00	(604,677.50)
Employee Benefits	281,414.25	281,985.03	311,305.00	(29,319.97)
Health Savings	35,601.32	42,902.15	16,000.00	26,902.15
Reimbursed Expense	(22,350.23)	(12,720.82)	(10,000.00)	(2,720.82)
Operating Transfers to:				
Special Highway Fund	300,000.00	190,134.68	-	190,134.68
Special Machinery Fund	300,000.00	300,000.00	-	300,000.00
Total Expenditures	2,481,225.02	2,577,990.00	\$ 2,577,990.00	\$ -
Receipts Over(Under) Expenditures	(305,000.61)	(140,928.76)		
Unencumbered Cash, Beginning	509,125.33	204,124.72		
Unencumbered Cash, Ending	\$ 204,124.72	\$ 63,195.96		

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, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 69,576.34	\$ 71,236.84	\$ 73,564.00	\$ (2,327.16)
Delinquent Tax	1,186.44	1,324.51	2,719.00	(1,394.49)
Motor Vehicle Tax	4,148.47	5,291.19	4,804.00	487.19
16/20 M Truck Tax	597.97	467.34	-	467.34
Recreational Vehicle Tax	102.36	136.46	95.00	41.46
Commercial Vehicle Tax	214.33	242.78	154.00	88.78
Mineral Production Tax	298.78	310.81	-	310.81
Total Receipts	76,124.69	79,009.93	\$ 81,336.00	\$ (2,326.07)
Expenditures				
Public Safety				
Contractual Services	77,625.00	77,500.00	\$ 78,575.00	\$ (1,075.00)
Reimbursed Expense	(2,500.00)	-	-	-
Total Expenditures	75,125.00	77,500.00	\$ 78,575.00	\$ (1,075.00)
Receipts Over(Under) Expenditures	999.69	1,509.93		
Unencumbered Cash, Beginning	0.23	999.92		
Unencumbered Cash, Ending	\$ 999.92	\$ 2,509.85		

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, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 56,114.87	\$ 58,043.84	\$ 60,771.00	\$ (2,727.16)
Delinquent Tax	1,297.50	1,901.94	2,347.00	(445.06)
Motor Vehicle Tax	3,927.55	5,223.54	5,238.00	(14.46)
16/20 M Truck Tax	355.74	306.82	-	306.82
Recreational Vehicle Tax	89.09	118.05	108.00	10.05
Commercial Vehicle Tax	255.39	294.74	250.00	44.74
Mineral Production Tax	193.39	205.04	-	205.04
Neighborhood Revitalization Rebates	(42.76)	(20.93)	(21.00)	0.07
Total Receipts	62,190.77	66,073.04	\$ 68,693.00	\$ (2,619.96)
Expenditures				
Social Services for Aged and Poor				
Contractual Services	61,900.00	63,200.00	\$ 63,200.00	\$ -
Total Expenditures	61,900.00	63,200.00	\$ 63,200.00	\$ -
Receipts Over(Under) Expenditures	290.77	2,873.04		
Unencumbered Cash, Beginning	171.32	462.09		
Unencumbered Cash, Ending	\$ 462.09	\$ 3,335.13		

WILSON COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 8,322.42	\$ 11,288.57	\$ 8,711.00	\$ 2,577.57
Total Receipts	8,322.42	11,288.57	\$ 8,711.00	\$ 2,577.57
Expenditures				
Health				
Contractual Services	8,322.00	8,711.00	\$ 8,711.00	\$ -
Total Expenditures	8,322.00	8,711.00	\$ 8,711.00	\$ -
Receipts Over(Under) Expenditures	0.42	2,577.57		
Unencumbered Cash, Beginning	-	0.42		
Unencumbered Cash, Ending	\$ 0.42	\$ 2,577.99		

WILSON COUNTY, KANSAS
SPECIAL BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ -	\$ 336,097.50	\$ 351,820.00	\$ -
Delinquent Tax	0.49	833.71	-	-
Mineral Production Tax	(2.24)	1,149.01	-	1,149.01
Neighborhood Revitalization Rebates	-	-	(122.00)	122.00
Total Receipts	(1.75)	338,080.22	\$ 351,698.00	\$ 1,271.01
Expenditures				
Public Works				
Contractual Services	9,050.00	248,827.19	\$ 250,000.00	\$ (1,172.81)
Capital Outlay	-	6,899.00	87,193.00	(80,294.00)
Total Expenditures	9,050.00	255,726.19	\$ 337,193.00	\$ (81,466.81)
Receipts Over(Under) Expenditures	(9,051.75)	82,354.03		
Unencumbered Cash, Beginning	9,767.86	716.11		
Unencumbered Cash, Ending	\$ 716.11	\$ 83,070.14		

WILSON COUNTY, KANSAS
SPECIAL LIABILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	\$ -	\$ 1.25	\$ -	\$ 1.25
Mineral Production Tax	-	0.05	-	0.05
Total Receipts	-	1.30	\$ -	\$ 1.30
Expenditures				
General Government				
Contractual Services	250.00	-	\$ 10,017.00	\$ (10,017.00)
Total Expenditures	250.00	-	\$ 10,017.00	\$ (10,017.00)
Receipts Over(Under) Expenditures	(250.00)	1.30		
Unencumbered Cash, Beginning	10,016.84	9,766.84		
Unencumbered Cash, Ending	\$ 9,766.84	\$ 9,768.14		

WILSON COUNTY, KANSAS
SPECIAL PARK AND RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 2,595.00	\$ 2,662.24	\$ 2,476.00	\$ 186.24
Total Receipts	2,595.00	2,662.24	\$ 2,476.00	\$ 186.24
Expenditures				
Culture and Recreation				
Contractual Services	2,595.00	2,661.00	\$ 7,476.00	\$ (4,815.00)
Total Expenditures	2,595.00	2,661.00	\$ 7,476.00	\$ (4,815.00)
Receipts Over(Under) Expenditures	-	1.24		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 1.24		

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	\$ 89.54	\$ 87.51	\$ 100.00	\$ (12.49)
Total Receipts	89.54	87.51	\$ 100.00	\$ (12.49)
Expenditures				
Economic Development				
Contractual Services	125.00	125.00	\$ 3,539.00	\$ (3,414.00)
Total Expenditures	125.00	125.00	\$ 3,539.00	\$ (3,414.00)
Receipts Over(Under) Expenditures	(35.46)	(37.49)		
Unencumbered Cash, Beginning	3,339.00	3,303.54		
Unencumbered Cash, Ending	\$ 3,303.54	\$ 3,266.05		

WILSON COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	\$ 3,900.00	\$ -
Appraiser's Cost Fund	10,000.00	-
Direct Election Fund	15,000.00	15,000.00
Motor Vehicle Operating Fund	5,000.00	5,000.00
Total Receipts	33,900.00	20,000.00
Expenditures		
General Government		
Capital Outlay	15,382.00	-
Total Expenditures	15,382.00	-
Receipts Over(Under) Expenditures	18,518.00	20,000.00
Unencumbered Cash, Beginning	70,077.27	88,595.27
Unencumbered Cash, Ending	\$ 88,595.27	\$ 108,595.27

WILSON COUNTY, KANSAS
SPECIAL NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

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

WILSON COUNTY, KANSAS
SPECIAL HIGHWAY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Special City & County Highway	\$ 90,633.47	\$ 76,658.97
Operating Transfers from		
Road and Bridge Fund	300,000.00	190,134.68
Total Receipts	390,633.47	266,793.65
Expenditures		
Public Works		
Contractual Services	298,371.53	264,989.75
Commodities	2,736.00	-
Total Expenditures	301,107.53	264,989.75
Receipts Over(Under) Expenditures	89,525.94	1,803.90
Unencumbered Cash, Beginning	214,901.86	304,427.80
Unencumbered Cash, Ending	\$ 304,427.80	\$ 306,231.70

WILSON COUNTY, KANSAS
SPECIAL MACHINERY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Other Receipts		
Sale of Surplus Property	\$ -	\$ 20,950.00
Operating Transfers from:		
General Fund	341,760.00	-
Road and Bridge Fund	300,000.00	300,000.00
Total Receipts	<u>641,760.00</u>	<u>320,950.00</u>
Expenditures		
Public Works		
Capital Outlay	<u>462,937.65</u>	<u>343,191.33</u>
Total Expenditures	<u>462,937.65</u>	<u>343,191.33</u>
Receipts Over(Under) Expenditures	178,822.35	(22,241.33)
Unencumbered Cash, Beginning	<u>172,422.92</u>	<u>351,245.27</u>
Unencumbered Cash, Ending	<u>\$ 351,245.27</u>	<u>\$ 329,003.94</u>

WILSON COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 53,596.77	\$ -	\$ -	\$ -
Total Receipts	53,596.77	-	\$ -	\$ -
Expenditures				
Public Safety				
Contractual Services	54,257.86	-	\$ -	\$ -
Residual Transfers to General Fund	5,623.37	-	-	-
Total Expenditures	59,881.23	-	\$ -	\$ -
Receipts Over(Under) Expenditures	(6,284.46)	-		
Unencumbered Cash, Beginning	6,284.46	-		
Unencumbered Cash, Ending	\$ -	\$ -		

WILSON COUNTY, KANSAS
WILSON COUNTY 911 FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Emergency Telephone Tax	\$ -	\$ 51,076.20
Total Receipts	-	51,076.20
Expenditures		
Public Safety		
Contractual Services	-	51,076.20
Total Expenditures	-	51,076.20
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

WILSON COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 141,741.42	\$ 139,200.50
Total Receipts	141,741.42	139,200.50
Expenditures		
General Government		
Personal Services	49,571.25	45,961.26
Contractual Services	18,574.55	17,913.31
Commodities	2,161.00	3,804.57
Employee Benefits	18,225.10	20,255.52
Health Savings	1,181.76	3,201.83
Operating Transfers to:		
General Fund	123,035.55	46,967.41
Special Equipment Reserve	5,000.00	5,000.00
Total Expenditures	217,749.21	143,103.90
Receipts Over(Under) Expenditures	(76,007.79)	(3,903.40)
Unencumbered Cash, Beginning	120,270.38	44,262.59
Unencumbered Cash, Ending	\$ 44,262.59	\$ 40,359.19

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,715.00	\$ 2,672.00
Total Receipts	2,715.00	2,672.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,715.00	2,672.00
Unencumbered Cash, Beginning	5,272.00	7,987.00
Unencumbered Cash, Ending	\$ 7,987.00	\$ 10,659.00

WILSON COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 10,860.00	\$ 10,688.00
Total Receipts	10,860.00	10,688.00
Expenditures		
General Government		
Contractual Services	6,301.21	3,125.51
Total Expenditures	6,301.21	3,125.51
Receipts Over(Under) Expenditures	4,558.79	7,562.49
Unencumbered Cash, Beginning	18,448.03	23,006.82
Unencumbered Cash, Ending	\$ 23,006.82	\$ 30,569.31

WILSON COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,715.00	\$ 2,672.00
Total Receipts	2,715.00	2,672.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,715.00	2,672.00
Unencumbered Cash, Beginning	5,272.00	7,987.00
Unencumbered Cash, Ending	\$ 7,987.00	\$ 10,659.00

WILSON COUNTY, KANSAS
SHERIFF'S EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	35,000.00	450.54
Total Expenditures	35,000.00	450.54
Receipts Over(Under) Expenditures	(35,000.00)	(450.54)
Unencumbered Cash, Beginning	35,450.54	450.54
Unencumbered Cash, Ending	\$ 450.54	\$ -

WILSON COUNTY, KANSAS
COMMUNITY CORRECTIONS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Personal Services	172.21	-
Contractual Services	22,502.29	-
Employee Benefits	269.71	-
Total Expenditures	22,944.21	-
Receipts Over(Under) Expenditures	(22,944.21)	-
Unencumbered Cash, Beginning	22,944.21	-
Cancelled Encumbrance	-	-
Unencumbered Cash, Ending	\$ -	\$ -

WILSON COUNTY, KANSAS
SLVC GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	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	1,224.40	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, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	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	3,466.20	3,466.20
Unencumbered Cash, Ending	\$ 3,466.20	\$ 3,466.20

WILSON COUNTY, KANSAS
COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	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
EMERGENCY PREPAREDNESS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 9,098.00	\$ 18,475.00
Total Receipts	9,098.00	18,475.00
Expenditures		
Public Safety		
Contractual Services	5,561.50	6,610.00
Commodities	512.47	281.29
Total Expenditures	6,073.97	6,891.29
Receipts Over(Under) Expenditures	3,024.03	11,583.71
Unencumbered Cash, Beginning	17,065.12	20,089.15
Unencumbered Cash, Ending	\$ 20,089.15	\$ 31,672.86

WILSON COUNTY, KANSAS
JUVENILE JUSTICE AUTHORITY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Financial Assistance	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	65,128.17	-
Total Expenditures	65,128.17	-
Receipts Over(Under) Expenditures	(65,128.17)	-
Unencumbered Cash, Beginning	65,128.17	-
Cancelled Encumbrance	-	-
Unencumbered Cash, Ending	\$ -	\$ -

WILSON COUNTY, KANSAS
DIVERSION FEES FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	<u>\$ 9,100.00</u>	<u>\$ 14,261.15</u>
Total Receipts	<u>9,100.00</u>	<u>14,261.15</u>
Expenditures		
General Government		
Contractual Services	<u>10,496.45</u>	<u>10,571.04</u>
Total Expenditures	<u>10,496.45</u>	<u>10,571.04</u>
Receipts Over(Under) Expenditures	(1,396.45)	3,690.11
Unencumbered Cash, Beginning	<u>15,124.54</u>	<u>13,728.09</u>
Unencumbered Cash, Ending	<u><u>\$ 13,728.09</u></u>	<u><u>\$ 17,418.20</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, 2018
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	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
RURAL OPPORTUNITY ZONE GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	\$ -	\$ 1,500.00
Total Receipts	-	1,500.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	1,500.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 1,500.00

WILSON COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,513.07	\$ 2,620.96
Total Receipts	3,513.07	2,620.96
Expenditures		
General Government		
Contractual Services	1,976.50	1,554.49
Total Expenditures	1,976.50	1,554.49
Receipts Over(Under) Expenditures	1,536.57	1,066.47
Unencumbered Cash, Beginning	18,656.77	20,193.34
Unencumbered Cash, Ending	\$ 20,193.34	\$ 21,259.81

WILSON COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 10,967.00	\$ 3,196.87
Total Receipts	10,967.00	3,196.87
Expenditures		
Public Safety		
Capital Outlay	-	7,779.25
Total Expenditures	-	7,779.25
Receipts Over(Under) Expenditures	10,967.00	(4,582.38)
Unencumbered Cash, Beginning	611.98	11,578.98
Unencumbered Cash, Ending	\$ 11,578.98	\$ 6,996.60

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

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	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
SPECIAL PERMIT FEES FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	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, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 59,578.00	\$ -
Other Receipts		
Donations	292.50	1,191.51
Total Receipts	59,870.50	1,191.51
Expenditures		
Public Safety		
Contractual Services	11,591.50	-
Capital Outlay	59,578.00	-
Total Expenditures	71,169.50	-
Receipts Over(Under) Expenditures	(11,299.00)	1,191.51
Unencumbered Cash, Beginning	16,754.27	5,455.27
Unencumbered Cash, Ending	\$ 5,455.27	\$ 6,646.78

WILSON COUNTY, KANSAS
REGISTERED OFFENDERS FEES FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,749.00	\$ 3,967.05
Total Receipts	3,749.00	3,967.05
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	3,749.00	3,967.05
Unencumbered Cash, Beginning	13,983.34	17,732.34
Unencumbered Cash, Ending	\$ 17,732.34	\$ 21,699.39

WILSON COUNTY, KANSAS
FLEX-SAVINGS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 95,619.09	\$ 178,577.43
Total Receipts	95,619.09	178,577.43
Expenditures		
General Government		
Contractual Services	51,163.11	59,729.32
Total Expenditures	51,163.11	59,729.32
Receipts Over(Under) Expenditures	44,455.98	118,848.11
Unencumbered Cash, Beginning	54,973.92	99,429.90
Unencumbered Cash, Ending	\$ 99,429.90	\$ 218,278.01

WILSON COUNTY, KANSAS
CLOCK TOWER DONATIONS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Other Receipts		
Donations	<u>\$ 125.00</u>	<u>\$ 11,905.75</u>
Total Receipts	<u>125.00</u>	<u>11,905.75</u>
Expenditures		
General Government		
Contractual Services	<u>111.66</u>	<u>11,905.75</u>
Total Expenditures	<u>111.66</u>	<u>11,905.75</u>
Receipts Over(Under) Expenditures	13.34	-
Unencumbered Cash, Beginning	<u>0.78</u>	<u>14.12</u>
Unencumbered Cash, Ending	<u><u>\$ 14.12</u></u>	<u><u>\$ 14.12</u></u>

WILSON COUNTY, KANSAS

AGENCY FUNDS

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Altoona City, General	\$ -	\$ 39,920.83	\$ 39,920.83	\$ -
Altoona City, Library	-	4,643.36	4,643.36	-
Altoona City, Bond & Interest	-	41.90	41.90	-
Benedict City, General	-	3,169.57	3,169.57	-
Buffalo City, General	-	61,458.10	61,458.10	-
Coyville City, General	-	4,304.98	4,304.98	-
Fredonia City, General	-	507,528.59	507,528.59	-
Fredonia City, Bond & Interest	-	91,778.58	91,778.58	-
Fredonia City, Library	-	99,440.52	99,440.52	-
Fredonia City, Industrial Development	-	33,364.30	33,364.30	-
Fredonia City, Special Weeds	-	2,152.09	2,152.09	-
Neodesha City, General	-	616,642.21	616,642.21	-
Neodesha City, Library	-	87,484.87	87,484.87	-
Neodesha City, Industrial Dev.	-	25,338.41	25,338.41	-
Neodesha City, Weed	-	1,362.50	1,362.50	-
Neodesha City, Sewer	-	77,835.00	77,835.00	-
New Albany City, General	-	2,470.18	2,470.18	-
Subtotal Cities	-	1,658,935.99	1,658,935.99	-
Townships:				
Chetopa Township, General	-	145.95	145.95	-
Chetopa Township, Cemetery	-	1,608.12	1,608.12	-
Fall River Township, General	-	1,138.15	1,138.15	-
Fall River Township, Building	-	0.83	0.83	-
Fall River Township, Cemetery	-	5,212.75	5,212.75	-
Guilford Township, General	-	1,206.75	1,206.75	-
Guilford Township, Fire	-	2,477.96	2,477.96	-
Neodesha Township, General	-	4,326.46	4,326.46	-
Neodesha Township, Fire	-	16,039.26	16,039.26	-
Pleasant Valley Township, General	-	1,222.10	1,222.10	-
Prairie Township, General	(0.06)	3.89	3.83	-
Verdigris Township, General	-	1,195.38	1,195.38	-
Subtotal Townships	(0.06)	34,577.60	34,577.54	-
Schools:				
USD #447, General	341.83	29,893.25	29,801.04	434.04
USD #447, Supplemental General	-	28,747.53	28,747.53	-

WILSON COUNTY, KANSAS

AGENCY FUNDS

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schools (Continued):				
USD #447, Capital Outlay	\$ -	\$ 9,189.36	\$ 9,189.36	\$ -
USD #447, Recreation Commission	1,657.56	5,210.42	5,210.42	1,657.56
USD #387, General	2,767.54	603,946.11	603,193.49	3,520.16
USD #387, Supplemental General	-	611,245.63	611,245.63	-
USD #387, Capital Outlay	-	129,956.58	129,956.58	-
USD #461, General	5,580.89	469,198.93	468,411.98	6,367.84
USD #461, Capital Outlay	-	191,386.76	191,386.76	-
USD #461, Bond & Interest	-	165,637.40	165,637.40	-
USD #461, Supplemental General	-	704,325.55	704,325.55	-
USD #461, Recreation Commission	-	101,294.68	101,294.68	-
USD #484, General	12,046.53	622,961.45	622,098.21	12,909.77
USD #484, Capital Outlay	-	170,169.46	170,169.46	-
USD #484, Bond & Interest	-	173,178.27	173,178.27	-
USD #484, Supplemental General	-	851,609.16	851,609.16	-
USD #484, Recreation	-	59,924.84	59,924.84	-
Subtotal Schools	22,394.35	4,927,875.38	4,925,380.36	24,889.37
Cemeteries				
High Prairie #1, Cem 23	-	7,401.43	7,401.43	-
Buffalo #2, Cem 24	68.68	11,745.60	11,742.02	72.26
Maple Grove #3, Cem 25	-	3,386.08	3,386.08	-
Little Sandy #40, Cem 26	66.94	1,307.73	1,308.02	66.65
Farmington #5, Cem 27	-	4,268.41	4,268.41	-
Grandview #6Jt, Cem 28	678.89	2,158.85	2,153.42	684.32
Big Sandy #7, Cem 29	(0.54)	88.61	89.01	(0.94)
Bachelor #8, Cem 30	-	2,492.64	2,492.64	-
Pleasant Valley #9, Cem 31	-	3,051.66	3,051.66	-
Cedar #10, Cem 32	-	31,044.42	31,044.42	-
Vilas Bethel #11, Cem 33	-	3,655.38	3,655.38	-
Mt. Pleasant #12, Cem 34	-	4,789.35	4,789.35	-
Coyville #13, Cem 35	-	3,939.33	3,939.33	-
Varner Ross #14, Cem 36	197.08	3,498.89	3,494.31	201.66
Talleyrand #15, Cem 37	-	6,127.32	6,127.32	-
Star #16, Cem 38	-	3,012.99	3,012.99	-
Caley #17Jt, Cem 39	15.73	1,177.03	1,163.72	29.04
Shelly #18, Cem 40	-	2,390.90	2,390.90	-
Colfax Village Creek #19, Cem 41	-	2,410.93	2,410.93	-
Subtotal Cemeteries	1,026.78	97,947.55	97,921.34	1,052.99
Extensions				
Wildcat Extension District	-	130,983.90	130,983.90	-
Subtotal Extensions	-	130,983.90	130,983.90	-

WILSON COUNTY, KANSAS

AGENCY FUNDS

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Watershed Districts:				
Elk River Jt 47, Watershed	\$ -	\$ 506.79	\$ 506.79	\$ -
Cedar Creek Jt 56 Watershed	0.77	15,741.00	15,741.00	0.77
Duck Creek Jt 59, Watershed	-	2,838.88	2,838.88	-
Labette/Hackberry Jt 45 Watershed	-	42,146.88	42,146.88	-
Turkey Creek Jt 103, Watershed	-	20,186.53	20,188.94	(2.41)
Subtotal Watershed Districts	0.77	81,420.08	81,422.49	(1.64)
Regional Library:				
SEK Library, General	-	116,820.68	116,820.68	-
SEK Library, Employee Benefits	-	6,768.73	6,768.73	-
Subtotal Regional Library	-	123,589.41	123,589.41	-
Total Subdivisions	23,421.84	7,055,329.91	7,052,811.03	25,940.72
State Funds:				
State Educational Building	-	105,166.07	105,166.07	-
State Institutional Building	-	52,583.70	52,583.70	-
Total State Funds	-	157,749.77	157,749.77	-
Other Agency Funds:				
Payroll Clearing	(338.10)	-	-	(338.10)
Motor Vehicle Licenses	(1,806.24)	655,969.26	655,938.27	(1,775.25)
Driver License Fees	(766.20)	29,999.50	29,989.50	(756.20)
Game Licenses	(343.76)	13,583.25	13,648.00	(408.51)
MVR Copy Fees	42.00	1,150.00	995.00	197.00
Secretary of State Fees	-	150.00	150.00	-
Heritage Trust	1,411.63	5,344.00	6,039.00	716.63
Unclaimed Money	8,539.92	-	-	8,539.92
Cash Bond Deposits	10,090.45	18.14	-	10,108.59
Tax Sale	-	54,234.87	127,176.39	(72,941.52)
Sales Tax	39,914.78	518,367.59	506,225.04	52,057.33
IRP - Large Trucks	3,150.41	3,878,862.65	3,879,200.15	2,812.91
State VIN Fees	60.00	556.00	628.00	(12.00)
Oil & Gas Depletion Fund	761.09	119.94	-	881.03
Sheriff	83,297.60	86,672.36	71,740.31	98,229.65
Sheriff Cash on Hand	-	401.00	-	401.00
District Court	102,912.11	574,824.65	578,432.12	99,304.64
Law Library	63,751.50	14,279.20	13,059.51	64,971.19
Total Other Agency Funds	310,677.19	5,834,532.41	5,883,221.29	261,988.31

WILSON COUNTY, KANSAS

AGENCY FUNDS

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 7,708,478.45	\$ 12,708,907.39	\$ 12,688,626.03	\$ 7,728,759.81
Delinquent Tax	116,653.48	445,762.54	441,209.05	121,206.97
Motor Vehicle Tax	177,531.47	1,080,208.58	1,069,870.52	187,869.53
Recreational Vehicle Tax	3,462.25	23,740.71	23,420.55	3,782.41
Local Ad Valorem Tax Reduction	3,366.02	-	-	3,366.02
Mineral Production Tax	(183.05)	4,990.05	4,990.05	(183.05)
Local Alcoholic Liquor	-	16,613.07	16,613.07	-
Commercial Vehicle Tax	1,856.34	62,690.10	64,271.49	274.95
Neighborhood Revitalization	6,163.97	6,183.42	5,561.77	6,785.62
Total Distributable Funds:	<u>8,017,328.93</u>	<u>14,349,095.86</u>	<u>14,314,562.53</u>	<u>8,051,862.26</u>
 Total Agency Funds	 <u>\$ 8,351,427.96</u>	 <u>\$ 27,396,707.95</u>	 <u>\$ 27,408,344.62</u>	 <u>\$ 8,339,791.29</u>

WILSON COUNTY, KANSAS
Reconciliation of 2017 Tax Roll
For the Year Ended December 31, 2018

County Clerk's Abstract of Taxes Levied			\$ 13,309,092.34
Add: Supplemental Tax Roll			15,109.78
Deduct: Taxes Abated			<u>(131,004.56)</u>
Tax Roll as Adjusted			<u><u>\$ 13,193,197.56</u></u>
County Treasurer's Accounting			
Net Current Tax Collections			\$ 12,641,395.41
Uncollected:			
Personal Property	\$	96,755.94	
Real Estate		439,192.29	
Special Assessments		11,809.38	
State Assessed		<u>4,044.54</u>	
Total Uncollected			<u><u>551,802.15</u></u>
Net Tax Roll			<u><u>\$ 13,193,197.56</u></u>