

**WILSON COUNTY, KANSAS**

Independent Auditors' Report and  
Financial Statement with  
Supplementary Information

For the Year Ended December 31, 2020

**WILSON COUNTY, KANSAS**  
For the Year Ended December 31, 2020  
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**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Board of County Commissioners  
Wilson County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Wilson County, Kansas, as of and for the year ended December 31, 2020 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, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

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

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

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

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

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

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

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Wilson County, Kansas as of December 31, 2020, 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 the Wilson County, Kansas as of December 31, 2020, 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 2019 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. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statement. 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 the Wilson County, Kansas as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated August 12, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 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/oar/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2020 (Schedule 1 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 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note 1.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2021, on our consideration of the Wilson County, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Wilson County, Kansas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Wilson County, Kansas' internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
November 16, 2021

## WILSON COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2020

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2020
General	\$ 424,457.51	\$ 4,471,479.08	\$ 4,444,839.73	\$ 451,096.86	\$ 101,856.37	\$ 552,953.23
Special Purpose:						
Ambulance	13,895.64	354,717.94	343,066.73	25,546.85	-	25,546.85
Appraiser's Cost	28,138.45	283,916.85	272,410.06	39,645.24	4,087.85	43,733.09
Community College Tuition	3.52	-	-	3.52	-	3.52
Conservation District	0.78	27,146.51	25,000.00	2,147.29	-	2,147.29
Direct Election	15,655.09	77,350.04	79,683.13	13,322.00	26.21	13,348.21
Economic Development	10,834.99	0.61	3,811.35	7,024.25	-	7,024.25
Health	442,686.10	406,950.81	540,766.16	308,870.75	12,327.42	321,198.17
Historical Society	507.46	5,094.04	5,000.00	601.50	-	601.50
Hospital Maintenance	1,141.87	109,468.17	108,000.00	2,610.04	-	2,610.04
Mental Health	1,163.81	50,143.92	50,000.00	1,307.73	-	1,307.73
Intellectual Disability	1,705.57	24,734.97	18,500.00	7,940.54	-	7,940.54
Noxious Weed	19,443.49	46,633.81	51,982.22	14,095.08	82.15	14,177.23
Road and Bridge	97,343.80	2,664,940.00	2,422,079.19	340,204.61	22,300.21	362,504.82
Rural Fire District No. 1	2,737.00	77,355.15	77,500.00	2,592.15	-	2,592.15
Service Program for the Elderly	47.19	66,268.15	63,200.00	3,115.34	-	3,115.34
Special Alcohol Program	-	8,084.00	7,500.00	584.00	5,500.00	6,084.00
Special Bridge	67,744.02	41,104.07	96,799.00	12,049.09	-	12,049.09
Special Liability	9,769.03	0.06	-	9,769.09	-	9,769.09
Special Park and Recreation	(0.01)	2,135.56	2,100.00	35.55	2,100.00	2,135.55
Tourism and Convention Promotion	3,338.38	394.71	125.00	3,608.09	-	3,608.09
Special Equipment Reserve	100,524.81	19,000.00	19,000.00	100,524.81	-	100,524.81
Special Noxious Weed	37,993.00	10,000.00	-	47,993.00	-	47,993.00
Special Highway	201,585.13	176,177.13	202,242.20	175,520.06	-	175,520.06
Special Machinery	232,088.48	323,750.00	334,450.22	221,388.26	-	221,388.26
Wilson County 911	17,197.60	59,846.88	44,967.61	32,076.87	-	32,076.87
Motor Vehicle Operation	63,863.97	139,187.00	192,326.28	10,724.69	2,019.04	12,743.73
County Treasurer's Technology	9,815.21	2,329.50	-	12,144.71	-	12,144.71
Register of Deeds Technology	35,532.63	9,405.39	17,761.09	27,176.93	-	27,176.93
County Clerk's Technology	1,840.21	2,329.50	2,000.00	2,169.71	-	2,169.71
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	48,351.80	48,351.80	1,086.00	-	1,086.00
Emergency Preparedness Grant	38,470.61	23,163.00	13,822.22	47,811.39	562.95	48,374.34
Diversion Fees	21,572.08	10,950.00	28,176.43	4,345.65	2,101.95	6,447.60
KDHE - BWM Site Cleanup Grant	4,625.00	-	-	4,625.00	-	4,625.00

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

**Statement 1 (Continued)**

**WILSON COUNTY, KANSAS**

Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2020

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2020
Special Purpose: (Continued)						
Coronavirus Relief Grant	\$ -	\$ 1,774,957.00	\$ 1,711,474.03	\$ 63,482.97	\$ -	\$ 63,482.97
FEMA Grant	-	94,142.57	-	94,142.57	-	94,142.57
Pathways Grant	-	50,000.00	16,962.99	33,037.01	661.46	33,698.47
Trusts:						
Prosecuting Attorney Training	22,877.31	1,611.00	1,697.50	22,790.81	-	22,790.81
Special Law Enforcement Trust	6,996.60	-	-	6,996.60	-	6,996.60
DOJ Equitable Sharing Program	5,438.15	-	-	5,438.15	-	5,438.15
Special Permit Fees	17,509.10	-	-	17,509.10	-	17,509.10
Sheriff's Special Donations	6,809.28	357.50	2,359.00	4,807.78	-	4,807.78
Registered Offenders Fees	17,521.39	4,578.00	10,000.00	12,099.39	-	12,099.39
Flex-Savings	232,434.85	72,417.36	40,304.53	264,547.68	-	264,547.68
County Donations	(39.98)	5,800.00	5,800.00	(39.98)	-	(39.98)
Total Primary Government (Excluding Agency Funds)	<u>\$ 2,221,045.72</u>	<u>\$ 11,546,272.08</u>	<u>\$ 11,304,058.47</u>	<u>\$ 2,463,259.33</u>	<u>\$ 153,625.61</u>	<u>\$ 2,616,884.94</u>

Composition of Cash:

Cash on Hand .....	\$ 4,559.07
Demand Deposit Accounts .....	1,018,574.77
MMA Account .....	7,500,906.39
Certificates of Deposit .....	2,295,560.06
Total Cash	10,819,600.29
Agency Funds Per Schedule 3	(8,202,715.35)
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 2,616,884.94</u>

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



## **WILSON COUNTY, KANSAS**

Notes to Financial Statement  
For the Year Ended December 31, 2020

### **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
- SLVC Grant Fund
- Federal Aid - Health Fund
- Community Development Block Grant Fund
- Emergency Preparedness Grant Fund
- Diversion Fees Fund
- KDHE – BWM Site Cleanup Grant Fund
- Rural Opportunity Zone Grant Fund
- Coronavirus Relief Grant Fund
- FEMA Grant Fund
- Pathways 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. and budget laws of Kansas. As shown in Statement 1, the County was in apparent violation with K.S.A. 10-1113, as the County has obligated expenditures in excess of available monies in the County Donations Fund. As shown in Schedule 1, the County was in apparent violation of K.S.A. 79-2935, as the County has obligated expenditures in excess of budgeted limits in the Health Fund.

## **3. DEPOSITS AND INVESTMENTS**

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

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

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

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

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

*Deposits:* At year-end, the County's carrying amount of deposits was \$10,815,041.22 and the bank balance was \$11,138,709.30. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,497,479.68 was covered by FDIC insurance, \$9,289,985.87 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name, \$351,243.75 was covered with a letter of credit.

#### 4. LONG-TERM DEBT

Changes in long-term debt for the County for the year ended December 31, 2020, 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	\$ 184,367.54	\$ -	\$ (58,690.49)	\$ 125,677.05	8,554.65
Komatsu Loader	2.39%	May 21, 2015	100,000.00	May 21, 2020	20,910.88	-	(20,910.88)	-	622.81
Caterpillar 140H Motor Grader	1.99%	April 1, 2016	135,000.00	April 1, 2020	28,089.89	-	(28,089.89)	-	566.75
Two Caterpillar Motor Graders	2.75%	July 6, 2017	341,760.00	July 1, 2022	210,765.55	-	(68,264.17)	142,501.38	5,804.83
2019 Caterpillar Excavator	3.07%	January 8, 2019	337,618.00	June 30, 2023	269,815.53	-	(64,409.11)	205,406.42	8,306.03
Election System and Software	0.00%	April 16, 2019	75,388.02	April 16, 2021	50,258.68	-	(25,129.34)	25,129.34	-
Caterpillar 140M Motor Grader	3.13%	June 18, 2019	302,707.00	June 30, 2024	302,707.00	-	(56,603.56)	246,103.44	9,812.18
2017 John Deere Tractor	3.07%	July 31, 2019	127,500.00	July 31, 2024	127,500.00	-	(23,973.60)	103,526.40	3,924.97
Energy Saving Upgrades	2.35%	December 11, 2019	551,466.00	December 1, 2028	551,466.00	-	(57,786.16)	493,679.84	12,213.84
Total Contractual Indebtedness					<u>\$1,745,881.07</u>	<u>\$ -</u>	<u>\$ (403,857.20)</u>	<u>\$ 1,342,023.87</u>	<u>\$ 49,806.06</u>

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

Issue	2021	2022	2023	2024	2025	2026-2028	Total
Principal							
Capital Lease							
TAC Controls	\$ 61,413.72	\$ 64,263.33	\$ -	\$ -	\$ -	\$ -	\$ 125,677.05
Two Caterpillar Motor Graders	70,157.30	72,344.08	-	-	-	-	142,501.38
2019 Caterpillar Excavator	66,409.16	68,447.92	70,549.34	-	-	-	205,406.42
Election System and Software	25,129.34	-	-	-	-	-	25,129.34
Caterpillar 140M Motor Grader	58,712.71	60,550.42	62,445.64	64,394.67	-	-	246,103.44
2017 John Deere Tractor	24,720.31	25,479.22	26,261.44	27,065.43	-	-	103,526.40
Energy Saving Upgrades	58,398.52	59,770.89	61,175.50	62,592.89	64,084.06	187,657.98	493,679.84
Total Principal Payments	<u>364,941.06</u>	<u>350,855.86</u>	<u>220,431.92</u>	<u>154,052.99</u>	<u>64,084.06</u>	<u>187,657.98</u>	<u>1,342,023.87</u>
Interest							
Capital Lease							
TAC Controls	5,831.42	2,981.80	-	-	-	-	8,813.22
Two Caterpillar Motor Graders	3,911.70	1,724.89	-	-	-	-	5,636.59
2019 Caterpillar Excavator	6,305.98	4,267.22	2,165.86	-	-	-	12,739.06
Election System and Software	-	-	-	-	-	-	-
Caterpillar 140M Motor Grader	7,703.03	5,865.32	3,970.10	2,021.07	-	-	19,559.52
2017 John Deere Tractor	3,178.26	2,419.35	1,637.13	833.19	-	-	8,067.93
Energy Saving Upgrades	11,601.48	10,229.11	8,824.50	7,407.11	5,915.94	8,573.11	52,551.25
Total Interest Payments	<u>38,531.87</u>	<u>27,487.69</u>	<u>16,597.59</u>	<u>10,261.37</u>	<u>5,915.94</u>	<u>8,573.11</u>	<u>107,367.57</u>
Total Principal and Interest	<u>\$ 403,472.93</u>	<u>\$ 378,343.55</u>	<u>\$ 237,029.51</u>	<u>\$ 164,314.36</u>	<u>\$ 70,000.00</u>	<u>\$ 196,231.09</u>	<u>\$ 1,449,391.44</u>

## 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>
2021	\$ 67,245.14
2022	<u>67,245.13</u>
	134,490.27
Less imputed interest	<u>(8,813.22)</u>
Net Present Value of Minimum	
Lease Payments	125,677.05
Less: Current Maturities	<u>(61,413.72)</u>
Long-Term Capital Lease Obligations	<u>\$ 64,263.33</u>

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

<u>Year Ended December 31</u>	<u>Totals</u>
2021	\$ 74,069.00
2022	<u>74,068.97</u>
	148,137.97
Less imputed interest	<u>(5,636.59)</u>
Net Present Value of Minimum	
Lease Payments	142,501.38
Less: Current Maturities	<u>(70,157.30)</u>
Long-Term Capital Lease Obligations	<u>\$ 72,344.08</u>

The County has entered into a capital lease agreement in order to finance the acquisition of a 2019 Caterpillar Excavator. Payments are made annually, including interest at 3.07%. Final maturity of the lease is June 30, 2023. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2021	\$ 72,715.14
2022	72,715.14
2023	<u>72,715.20</u>
	218,145.48
Less imputed interest	<u>(12,739.06)</u>
Net Present Value of Minimum	
Lease Payments	205,406.42
Less: Current Maturities	<u>(66,409.16)</u>
Long-Term Capital Lease Obligations	<u>\$ 138,997.26</u>

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

The County has entered into a capital lease agreement in order to finance the acquisition of an Election System and Software. Payments are made annually, including interest at 0.00%. Final maturity of the lease is April 16, 2021. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2021	\$ 25,129.34
	25,129.34
Less imputed interest	(0.00)
Net Present Value of Minimum	
Lease Payments	25,129.34
Less: Current Maturities	(25,129.34)
Long-Term Capital Lease Obligations	<u>\$ 0.00</u>

The County has entered into a capital lease agreement in order to finance the acquisition of a Caterpillar 140M Motor Grader. Payments are made annually, including interest at 3.13%. Final maturity of the lease is June 30, 2024. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2021	\$ 66,415.74
2022	66,415.74
2023	66,415.74
2024	66,415.74
	265,662.96
Less imputed interest	(19,559.52)
Net Present Value of Minimum	
Lease Payments	246,103.44
Less: Current Maturities	(58,712.71)
Long-Term Capital Lease Obligations	<u>\$ 187,390.73</u>

The County has entered into a capital lease agreement in order to finance the acquisition of a 2017 John Deere Tractor. Payments are made annually, including interest at 3.07%. Final maturity of the lease is July 31, 2024. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2021	\$ 27,898.57
2022	27,898.57
2023	27,898.57
2024	27,898.62
	111,594.33
Less imputed interest	(8,067.93)
Net Present Value of Minimum	
Lease Payments	103,526.40
Less: Current Maturities	(24,720.31)
Long-Term Capital Lease Obligations	<u>\$ 78,806.09</u>



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

The County has entered into a capital lease agreement in order to finance the acquisition of an Energy Savings Upgrades. Payments are made annually, including interest at 2.35%. Final maturity of the lease is December 1, 2028. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2021	\$ 70,000.00
2022	70,000.00
2023	70,000.00
2024	70,000.00
2025	70,000.00
2026-2028	<u>196,231.09</u>
	546,231.09
Less imputed interest	<u>(52,551.25)</u>
Net Present Value of Minimum	
Lease Payments	493,679.84
Less: Current Maturities	<u>(58,398.52)</u>
Long-Term Capital Lease Obligations	<u>\$ 435,281.32</u>

## 6. **OPERATING LEASES**

As of December 31, 2020, the County has entered an operating lease with Pitney Bowes for a postage machine. The County has also entered into an operating agreement with Bill Graham for Solid Waste Operations. Rent and solid waste operations expense for the year ended December 31, 2020 was \$157,498.04. Under the current lease agreement, the future minimum operating lease payments are as follows:

2021	\$ 157,498.04
2022	157,498.04
2023	157,498.04
2024	116,250.00

## 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](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

## **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 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$285,533.35 for the year ended December 31, 2020.

### Net Pension Liability

At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,519,710.00. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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](http://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, 2020.

### *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.

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020. Future potential impacts may include a decline in receipts. Our results of operations for full year 2021 may be materially adversely affected.

**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	\$ 14,000.00
Road and Bridge	Special Highway	K.S.A. 68-590	100,000.00
Road and Bridge	Special Machinery	K.S.A. 19-119	200,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	67,883.27
Motor Vehicle Operating	Special Equipment Reserve	K.S.A. 19-119	5,000.00
Noxious Weed	Special Noxious Weed	K.S.A. 2-1318	10,000.00

**14. SUBSEQUENT EVENTS**

The County evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. Additionally, there were no nonrecognized subsequent events requiring disclosure. However, in February 2021, the County approved to enter a five year lease purchase agreement with Bank of Commerce for \$305,500.00 in order to purchase a CAT Motor Grader and two semis.

## **SUPPLEMENTARY INFORMATION**

**WILSON COUNTY, KANSAS**  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
(Budgeted Funds Only)  
For the Year Ended December 31, 2020

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	\$ 4,544,556.00	\$ -	\$ 4,544,556.00	\$ 4,444,839.73	\$ (99,716.27)
Special Purpose:					
Ambulance	363,800.00	-	363,800.00	343,066.73	(20,733.27)
Appraiser's Cost	295,410.00	-	295,410.00	272,410.06	(22,999.94)
Conservation District	27,000.00	-	27,000.00	25,000.00	(2,000.00)
Direct Election	72,398.00	8,279.55	80,677.55	79,683.13	(994.42)
Economic Development	14,639.00	-	14,639.00	3,811.35	(10,827.65)
Health	231,742.00	247,931.03	479,673.03	540,766.16	61,093.13
Historical Society	5,500.00	-	5,500.00	5,000.00	(500.00)
Hospital Maintenance	111,000.00	-	111,000.00	108,000.00	(3,000.00)
Mental Health	52,000.00	-	52,000.00	50,000.00	(2,000.00)
Intellectual Disability	26,500.00	-	26,500.00	18,500.00	(8,000.00)
Noxious Weed	59,670.00	-	59,670.00	51,982.22	(7,687.78)
Road and Bridge	2,531,240.00	-	2,531,240.00	2,422,079.19	(109,160.81)
Rural Fire District No. 1	80,500.00	-	80,500.00	77,500.00	(3,000.00)
Service Program for the Elderly	66,200.00	-	66,200.00	63,200.00	(3,000.00)
Special Alcohol Program	13,845.00	-	13,845.00	7,500.00	(6,345.00)
Special Bridge	100,000.00	-	100,000.00	96,799.00	(3,201.00)
Special Liability	9,768.00	-	9,768.00	-	(9,768.00)
Special Park and Recreation	2,658.00	-	2,658.00	2,100.00	(558.00)
Tourism and Convention Promotion	3,466.00	-	3,466.00	125.00	(3,341.00)
Special Noxious Weed	40,412.00	-	40,412.00	-	(40,412.00)

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)	F
		Actual	Budget		
Receipts					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 3,455,818.92	\$ 3,482,403.33	\$ 3,618,465.00	\$ (136,061.67)	
Delinquent Tax	107,580.41	107,946.75	105,587.00	2,359.75	
Motor Vehicle Tax	283,190.95	336,407.91	333,973.00	2,434.91	
Recreational Vehicle Tax	6,293.79	7,937.46	7,524.00	413.46	
16/20 M Truck Tax	20,419.75	16,648.00	19,795.00	(3,147.00)	
Commercial Vehicle Tax	16,412.35	19,194.53	18,650.00	544.53	
Mineral Production Tax	13,090.83	13,190.99	7,325.00	5,865.99	
Neighborhood Revitalization Rebates	(4,155.85)	(9,553.52)	(8,754.00)	(799.52)	
Interest on Tax	133,960.62	144,647.37	65,000.00	79,647.37	
Intergovernmental					
Federal Grants	-	1,105.78	-	1,105.78	
Local Alcoholic Liquor Tax	2,361.60	2,135.64	2,657.00	(521.36)	
Licenses, Fees, and Permits					
Mortgage Registration	500.29	-	-	-	
Officer Fees	110,520.18	103,072.12	80,000.00	23,072.12	
Landfill Fees	74,355.75	83,629.90	80,000.00	3,629.90	
Use of Money and Property					
Interest on Investments	57,349.19	53,668.20	15,000.00	38,668.20	
Other Receipts					
Miscellaneous	2,427.99	41,161.35	-	41,161.35	
Operating Transfers from					
Motor Vehicle Operating Fund	5,000.00	67,883.27	44,000.00	23,883.27	
Total Receipts	4,285,126.77	4,471,479.08	\$ 4,389,222.00	\$ 82,257.08	
Expenditures					
General Government					
County Commission					
Personal Services	51,383.82	58,931.00	\$ 52,550.00	\$ 6,381.00	
Contractual Services	3,714.28	1,800.00	1,400.00	400.00	
Commodities	354.61	311.89	-	311.89	
Employee Benefits	31,856.66	30,143.90	29,825.00	318.90	
Health Savings	2,400.00	2,400.00	2,400.00	-	
Reimbursed Expense	-	(300.00)	-	(300.00)	
Total County Commission	89,709.37	93,286.79	86,175.00	7,111.79	

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
County Clerk				
Personal Services	\$ 103,871.56	\$ 110,313.11	\$ 104,000.00	\$ 6,313.11
Contractual Services	4,045.66	3,209.72	4,545.00	(1,335.28)
Commodities	4,508.92	552.53	1,500.00	(947.47)
Capital Outlay	-	-	1,000.00	(1,000.00)
Employee Benefits	42,834.89	40,362.53	43,255.00	(2,892.47)
Health Savings	2,400.00	2,400.00	2,400.00	-
Reimbursed Expense	(104.56)	(300.00)	-	(300.00)
Total County Clerk	157,556.47	156,537.89	156,700.00	(162.11)
County Treasurer				
Personal Services	97,367.27	100,476.49	113,300.00	(12,823.51)
Contractual Services	31,029.66	26,642.79	13,750.00	12,892.79
Commodities	-	1,379.60	3,650.00	(2,270.40)
Employee Benefits	54,992.30	53,181.05	71,890.00	(18,708.95)
Health Savings	4,000.00	4,000.00	4,000.00	-
Reimbursed Expense	-	(500.00)	-	(500.00)
Total County Treasurer	187,389.23	185,179.93	206,590.00	(21,410.07)
County Attorney				
Personal Services	100,473.88	105,179.48	105,000.00	179.48
Contractual Services	7,119.12	12,974.63	32,025.00	(19,050.37)
Commodities	3,978.23	3,364.21	2,000.00	1,364.21
Capital Outlay	-	-	1,000.00	(1,000.00)
Employee Benefits	46,441.39	34,062.52	48,450.00	(14,387.48)
Health Savings	1,600.00	1,600.00	1,600.00	-
Reimbursed Expense	-	(270.00)	-	(270.00)
Total County Attorney	159,612.62	156,910.84	190,075.00	(33,164.16)
Register of Deeds				
Personal Services	76,311.22	81,928.30	77,590.00	4,338.30
Contractual Services	2,757.36	2,463.33	5,175.00	(2,711.67)
Commodities	8,336.48	3,842.49	2,810.00	1,032.49
Capital Outlay	-	-	4,635.00	(4,635.00)
Employee Benefits	39,599.21	35,317.66	30,625.00	4,692.66
Health Savings	1,600.00	1,600.00	1,600.00	-
Reimbursed Expense	(54.64)	(200.00)	-	(200.00)
Total Register of Deeds	128,549.63	124,951.78	122,435.00	2,516.78
Indigent Defense				
Contractual Services	207,918.54	184,057.09	100,000.00	84,057.09
Reimbursed Expense	(36,383.71)	(57,963.63)	-	(57,963.63)
Total Indigent Defense	171,534.83	126,093.46	100,000.00	26,093.46



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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Unified Court				
Contractual Services	\$ 52,557.82	\$ 78,433.54	\$ 65,000.00	\$ 13,433.54
Commodities	7,855.41	8,828.18	11,410.00	(2,581.82)
Capital Outlay	1,498.24	-	4,000.00	(4,000.00)
Reimbursed Expense	(1,260.41)	(18,514.31)	-	(18,514.31)
Total Unified Court	60,651.06	68,747.41	80,410.00	(11,662.59)
Courthouse General				
Personal Services	-	18,725.00	-	18,725.00
Contractual Services	238,239.18	319,994.83	300,000.00	19,994.83
Commodities	49,961.53	45,332.22	75,000.00	(29,667.78)
Capital Outlay	80,585.56	173,640.19	215,000.00	(41,359.81)
Employee Benefits	(14,505.25)	6,354.00	-	6,354.00
Health Savings	9,008.00	9,363.16	-	9,363.16
Reimbursed Expense	(28,687.49)	(13,664.64)	-	(13,664.64)
Total Courthouse General	334,601.53	559,744.76	590,000.00	(30,255.24)
GIS				
Personal Services	35,791.70	37,908.17	36,505.00	1,403.17
Contractual Services	14,763.52	7,290.82	16,825.00	(9,534.18)
Commodities	1,014.30	1,211.33	1,500.00	(288.67)
Capital Outlay	350.00	1,642.50	2,000.00	(357.50)
Employee Benefits	14,559.25	13,714.81	14,215.00	(500.19)
Health Savings	800.00	800.00	800.00	-
Reimbursed Expense	-	(100.00)	-	(100.00)
Total GIS	67,278.77	62,467.63	71,845.00	(9,377.37)
County Coordinator				
Personal Services	44,947.94	46,967.04	45,780.00	1,187.04
Contractual Services	2,066.36	1,057.13	2,725.00	(1,667.87)
Commodities	87.19	261.13	500.00	(238.87)
Capital Outlay	-	1,005.00	500.00	505.00
Employee Benefits	16,254.72	15,297.22	15,840.00	(542.78)
Health Savings	800.00	800.00	800.00	-
Reimbursed Expense	-	(100.00)	-	(100.00)
Total County Coordinator	64,156.21	65,287.52	66,145.00	(857.48)
Zoning				
Contractual Services	416.25	32.80	1,000.00	(967.20)
Commodities	(100.00)	-	500.00	(500.00)
Reimbursed Expense	-	(100.00)	-	(100.00)
Total Zoning	316.25	(67.20)	1,500.00	(1,567.20)

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Maintenance				
Personal Services	\$ 63,886.31	\$ 68,736.70	\$ 64,770.00	\$ 3,966.70
Contractual Services	879.45	1,020.64	650.00	370.64
Commodities	7,169.12	6,620.36	6,800.00	(179.64)
Capital Outlay	-	748.02	1,000.00	(251.98)
Employee Benefits	43,098.96	39,738.58	44,385.00	(4,646.42)
Health Savings	1,600.00	1,600.00	1,600.00	-
Reimbursed Expense	-	(200.00)	-	(200.00)
Total Maintenance	116,633.84	118,264.30	119,205.00	(940.70)
Total General Government	1,537,989.81	1,717,405.11	1,791,080.00	(73,674.89)
Public Safety				
Sheriff				
Personal Services	1,008,646.22	1,050,254.89	999,930.00	50,324.89
Contractual Services	252,299.95	284,979.65	252,800.00	32,179.65
Commodities	358,141.91	496,243.69	248,500.00	247,743.69
Capital Outlay	5,000.00	6,338.00	5,000.00	1,338.00
Employee Benefits	448,857.88	401,362.55	478,511.00	(77,148.45)
Health Savings	24,800.00	24,800.00	24,800.00	-
Reimbursed Expense	(219,150.09)	(299,919.49)	(125,000.00)	(174,919.49)
Total Sheriff	1,878,595.87	1,964,059.29	1,884,541.00	79,518.29
E911 - Dispatch				
Personal Services	173,643.73	178,396.26	200,000.00	(21,603.74)
Contractual Services	(103.76)	-	1,000.00	(1,000.00)
Commodities	783.14	920.23	1,000.00	(79.77)
Capital Outlay	37,559.39	28,264.62	-	28,264.62
Employee Benefits	73,850.41	69,717.05	85,080.00	(15,362.95)
Health Savings	4,800.00	4,800.00	4,800.00	-
Total E911 - Dispatch	290,532.91	282,098.16	291,880.00	(9,781.84)
Juvenile Detention				
Contractual Services	51,842.00	51,731.00	47,462.00	4,269.00
Emergency Preparedness				
Personal Services	23,683.97	23,666.77	22,520.00	1,146.77
Contractual Services	1,366.00	1,366.00	3,150.00	(1,784.00)
Commodities	589.80	-	4,075.00	(4,075.00)
Employee Benefits	4,164.71	4,076.83	4,425.00	(348.17)
Reimbursed Expense	-	(100.00)	-	(100.00)
Total Sheriff	29,804.48	29,009.60	34,170.00	(5,160.40)
Capital Outlay Projects				
Capital Outlay	31,732.68	32,500.00	35,000.00	(2,500.00)
Reimbursed Expense	-	-	-	-
Total Capital Outlay Projects	31,732.68	32,500.00	35,000.00	(2,500.00)
Total Public Safety	2,282,507.94	2,359,398.05	2,293,053.00	66,345.05

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Health				
Coroner				
Contractual Services	\$ 23,353.28	\$ 19,955.52	\$ 25,000.00	\$ (5,044.48)
Reimbursed Expense	(306.14)	(3,036.14)	-	(3,036.14)
Total Coroner	23,047.14	16,919.38	25,000.00	(8,080.62)
Agriculture				
Agriculture Appropriations				
Contractual Services - Fair	17,200.00	26,250.00	17,500.00	8,750.00
Total Agricultural Appropriations	17,200.00	26,250.00	17,500.00	8,750.00
Economic Development				
Economic Development				
Capital Outlay	-	-	8,000.00	(8,000.00)
Sanitation				
Landfill				
Contractual Services	172,834.39	163,999.86	165,000.00	(1,000.14)
Commodities	176,777.99	160,063.76	158,000.00	2,063.76
Capital Outlay	-	803.57	3,000.00	(2,196.43)
Total Landfill	349,612.38	324,867.19	326,000.00	(1,132.81)
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	349,612.38	324,867.19	331,700.00	(6,832.81)
Capital Outlay				
Capital Outlay	-	-	78,223.00	(78,223.00)
Operating Transfers to:				
Special Equipment Reserve Fund	5,000.00	-	-	-
Special Bridge Fund	52,000.00	-	-	-
Noxious Weed Fund	10,000.00	-	-	-
Health Fund	70,000.00	-	-	-
Total Operating Transfers	137,000.00	-	-	-
Total Expenditures	4,347,357.27	4,444,839.73	\$ 4,544,556.00	\$ (99,716.27)
Receipts Over(Under) Expenditures	(62,230.50)	26,639.35		
Unencumbered Cash, Beginning	486,688.01	424,457.51		
Unencumbered Cash, Ending	\$ 424,457.51	\$ 451,096.86		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 238,031.35	\$ 319,248.05	\$ 331,670.00	\$ (12,421.95)
Delinquent Tax	8,299.98	7,939.88	9,660.00	(1,720.12)
Motor Vehicle Tax	23,867.34	23,976.93	23,003.00	973.93
Recreational Vehicle Tax	530.50	562.58	518.00	44.58
16/20 M Truck Tax	1,391.86	1,403.06	1,364.00	39.06
Commercial Vehicle Tax	1,383.25	1,325.80	1,284.00	41.80
Mineral Production Tax	798.24	1,137.42	500.00	637.42
Neighborhood Revitalization Rebates	(286.27)	(875.78)	(801.00)	(74.78)
Total Receipts	274,016.25	354,717.94	\$ 367,198.00	\$ (12,480.06)
Expenditures				
Public Safety				
Contractual Services	303,799.92	343,066.73	\$ 363,800.00	\$ (20,733.27)
Total Expenditures	303,799.92	343,066.73	\$ 363,800.00	\$ (20,733.27)
Receipts Over(Under) Expenditures	(29,783.67)	11,651.21		
Unencumbered Cash, Beginning	43,679.31	13,895.64		
Unencumbered Cash, Ending	\$ 13,895.64	\$ 25,546.85		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 246,661.31	\$ 245,423.41	\$ 254,943.00	\$ (9,519.59)
Delinquent Tax	8,041.50	7,803.35	7,425.00	378.35
Motor Vehicle Tax	21,231.82	24,200.71	23,837.00	363.71
Recreational Vehicle Tax	471.78	570.35	537.00	33.35
16/20 M Truck Tax	1,385.25	1,248.13	1,413.00	(164.87)
Commercial Vehicle Tax	1,230.45	1,370.96	1,331.00	39.96
Mineral Production Tax	827.03	895.88	500.00	395.88
Neighborhood Revitalization Rebates	(296.64)	(673.31)	(616.00)	(57.31)
Licenses, Fees, and Permits				
Officer Fees	2,149.11	1,560.37	1,000.00	560.37
Other Receipts				
Miscellaneous	-	1,517.00	-	1,517.00
Total Receipts	281,701.61	283,916.85	\$ 290,370.00	\$ (6,453.15)
Expenditures				
General Government				
Personal Services	141,371.31	144,385.92	\$ 149,825.00	\$ (5,439.08)
Contractual Services	46,261.91	44,914.95	43,145.00	1,769.95
Commodities	13,589.79	5,828.84	10,100.00	(4,271.16)
Employee Benefits	80,774.90	74,483.66	89,140.00	(14,656.34)
Health Savings	3,200.00	3,200.00	3,200.00	-
Reimbursed Expense	(3,594.52)	(403.31)	-	(403.31)
Total Expenditures	281,603.39	272,410.06	\$ 295,410.00	\$ (22,999.94)
Receipts Over(Under) Expenditures	98.22	11,506.79		
Unencumbered Cash, Beginning	28,040.23	28,138.45		
Unencumbered Cash, Ending	\$ 28,138.45	\$ 39,645.24		

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Ad Valorem Tax	\$ (2.41)	\$ -
Delinquent Tax	2.70	-
Total Receipts	0.29	-
Expenditures		
Education		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	0.29	-
Unencumbered Cash, Beginning	3.23	3.52
Unencumbered Cash, Ending	\$ 3.52	\$ 3.52

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 18,637.46	\$ 24,194.60	\$ 25,043.00	\$ (848.40)
Delinquent Tax	768.29	696.94	669.00	27.94
Motor Vehicle Tax	2,266.28	1,950.74	1,799.00	151.74
Recreational Vehicle Tax	50.43	45.50	41.00	4.50
16/20 M Truck Tax	131.94	133.23	107.00	26.23
Commercial Vehicle Tax	131.37	104.12	100.00	4.12
Mineral Production Tax	62.43	87.75	25.00	62.75
Neighborhood Revitalization Rebates	(22.42)	(66.37)	(55.00)	(11.37)
Total Receipts	22,025.78	27,146.51	\$ 27,729.00	\$ (582.49)
Expenditures				
Agriculture				
Contractual Services	24,665.00	25,000.00	\$ 27,000.00	\$ (2,000.00)
Total Expenditures	24,665.00	25,000.00	\$ 27,000.00	\$ (2,000.00)
Receipts Over(Under) Expenditures	(2,639.22)	2,146.51		
Unencumbered Cash, Beginning	2,640.00	0.78		
Unencumbered Cash, Ending	\$ 0.78	\$ 2,147.29		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 41,816.55	\$ 62,702.96	\$ 65,104.00	\$ (2,401.04)
Delinquent Tax	1,416.40	1,427.64	1,896.00	(468.36)
Motor Vehicle Tax	4,620.94	4,291.42	4,038.00	253.42
Recreational Vehicle Tax	102.66	100.34	91.00	9.34
16/20 M Truck Tax	245.15	271.59	239.00	32.59
Commercial Vehicle Tax	267.75	233.32	225.00	8.32
Mineral Production Tax	140.42	215.23	50.00	165.23
Neighborhood Revitalization Rebates	(50.30)	(172.01)	(157.00)	(15.01)
Intergovernmental				
Federal Grants	-	8,279.55	-	8,279.55
Total Receipts	48,559.57	77,350.04	\$ 71,486.00	\$ 5,864.04
Expenditures				
General Government				
Personal Services	9,202.98	10,396.82	\$ 15,000.00	\$ (4,603.18)
Contractual Services	8,512.80	28,115.23	24,250.00	3,865.23
Commodities	12,185.49	22,601.17	15,500.00	7,101.17
Capital Outlay	-	4,129.34	15,000.00	(10,870.66)
Employee Benefits	1,614.21	1,789.97	2,648.00	(858.03)
Reimbursed Expense	(1,035.50)	(1,349.40)	-	(1,349.40)
Operating Transfers to				
Special Equipment Reserve Fund	15,000.00	14,000.00	-	14,000.00
Total Certified Budget			72,398.00	7,285.13
Adjustments for Qualifying				
Budget Credits			8,279.55	(8,279.55)
Total Expenditures	45,479.98	79,683.13	\$ 80,677.55	\$ (994.42)
Receipts Over(Under) Expenditures	3,079.59	(2,333.09)		
Unencumbered Cash, Beginning	12,575.50	15,655.09		
Unencumbered Cash, Ending	\$ 15,655.09	\$ 13,322.00		



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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ (0.88)	\$ (0.01)	\$ -	\$ (0.01)
Delinquent Tax	8.44	0.53	-	0.53
Mineral Production Tax	-	0.09	-	0.09
Total Receipts	7.56	0.61	\$ -	\$ 0.61
Expenditures				
Economic Development				
Contractual Services	3,811.35	3,811.35	\$ 14,639.00	\$ (10,827.65)
Total Expenditures	3,811.35	3,811.35	\$ 14,639.00	\$ (10,827.65)
Receipts Over(Under) Expenditures	(3,803.79)	(3,810.74)		
Unencumbered Cash, Beginning	14,638.78	10,834.99		
Unencumbered Cash, Ending	\$ 10,834.99	\$ 7,024.25		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 160,116.42	\$ (59.46)	\$ -	\$ (59.46)
Delinquent Tax	7,683.29	6,289.74	-	6,289.74
Motor Vehicle Tax	23,550.81	17,512.51	15,476.00	2,036.51
Recreational Vehicle Tax	523.43	405.67	349.00	56.67
16/20 M Truck Tax	1,476.13	1,384.45	917.00	467.45
Commercial Vehicle Tax	1,364.93	898.16	864.00	34.16
Mineral Production Tax	537.27	72.96	500.00	(427.04)
Neighborhood Revitalization Rebates	(192.60)	-	-	-
Intergovernmental				
Federal Grants	206,105.86	228,153.03	-	228,153.03
State Grants	23,130.14	19,778.00	-	19,778.00
Contracts with Other Governments	16,247.50	12,552.35	-	12,552.35
Licenses, Fees, and Permits				
Service Fees	123,796.71	119,963.40	-	119,963.40
Operating Transfers from General Fund	70,000.00	-	-	-
Total Receipts	634,339.89	406,950.81	\$ 18,106.00	\$ 388,844.81
Expenditures				
Health				
Personal Services	224,716.29	251,324.45	\$ 242,000.00	\$ 9,324.45
Contractual Services	67,870.52	90,086.96	59,000.00	31,086.96
Commodities	140,332.40	104,715.59	60,300.00	44,415.59
Capital Outlay	1,150.95	1,316.75	7,000.00	(5,683.25)
Employee Benefits	94,339.01	89,977.41	102,442.00	(12,464.59)
Health Savings	4,000.00	4,000.00	4,000.00	-
Reimbursed Expense	(2,278.47)	(655.00)	(243,000.00)	242,345.00
Total Certified Budget			231,742.00	309,024.16
Adjustments for Qualifying Budget Credits			247,931.03	(247,931.03)
Total Expenditures	530,130.70	540,766.16	\$ 479,673.03	\$ 61,093.13
Receipts Over(Under) Expenditures	104,209.19	(133,815.35)		
Unencumbered Cash, Beginning	338,476.91	442,686.10		
Unencumbered Cash, Ending	\$ 442,686.10	\$ 308,870.75		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 4,543.66	\$ 4,424.53	\$ 4,523.00	\$ (98.47)
Delinquent Tax	156.26	146.79	117.00	29.79
Motor Vehicle Tax	447.99	456.38	436.00	20.38
Recreational Vehicle Tax	9.92	10.67	10.00	0.67
16/20 M Truck Tax	23.00	26.35	26.00	0.35
Commercial Vehicle Tax	25.96	25.26	24.00	1.26
Mineral Production Tax	15.25	16.22	-	16.22
Neighborhood Revitalization Rebates	(5.46)	(12.16)	(10.00)	(2.16)
Total Receipts	5,216.58	5,094.04	\$ 5,126.00	\$ (31.96)
Expenditures				
Culture and Recreation				
Contractual Services	5,000.00	5,000.00	\$ 5,500.00	\$ (500.00)
Total Expenditures	5,000.00	5,000.00	\$ 5,500.00	\$ (500.00)
Receipts Over(Under) Expenditures	216.58	94.04		
Unencumbered Cash, Beginning	290.88	507.46		
Unencumbered Cash, Ending	\$ 507.46	\$ 601.50		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 89,383.58	\$ 95,926.94	\$ 99,586.00	\$ (3,659.06)
Delinquent Tax	3,370.84	3,078.05	2,811.00	267.05
Motor Vehicle Tax	9,504.61	9,104.39	8,632.00	472.39
Recreational Vehicle Tax	211.32	213.33	194.00	19.33
16/20 M Truck Tax	570.27	558.76	512.00	46.76
Commercial Vehicle Tax	550.83	498.40	482.00	16.40
Mineral Production Tax	300.03	351.45	200.00	151.45
Neighborhood Revitalization Rebates	(107.51)	(263.15)	(233.00)	(30.15)
Total Receipts	103,783.97	109,468.17	\$ 112,184.00	\$ (2,715.83)
Expenditures				
Health				
Contractual Services	108,000.00	108,000.00	\$ 111,000.00	\$ (3,000.00)
Total Expenditures	108,000.00	108,000.00	\$ 111,000.00	\$ (3,000.00)
Receipts Over(Under) Expenditures	(4,216.03)	1,468.17		
Unencumbered Cash, Beginning	5,357.90	1,141.87		
Unencumbered Cash, Ending	\$ 1,141.87	\$ 2,610.04		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 43,397.65	\$ 43,964.29	\$ 45,682.00	\$ (1,717.71)
Delinquent Tax	1,345.76	1,318.62	1,331.00	(12.38)
Motor Vehicle Tax	3,751.34	4,260.53	4,187.00	73.53
Recreational Vehicle Tax	83.41	100.43	94.00	6.43
16/20 M Truck Tax	224.40	220.52	248.00	(27.48)
Commercial Vehicle Tax	217.40	241.19	234.00	7.19
Mineral Production Tax	145.55	158.94	50.00	108.94
Neighborhood Revitalization Rebates	(52.19)	(120.60)	(110.00)	(10.60)
Total Receipts	49,113.32	50,143.92	\$ 51,716.00	\$ (1,572.08)
Expenditures				
Health				
Contractual Services	50,000.00	50,000.00	\$ 52,000.00	\$ (2,000.00)
Total Expenditures	50,000.00	50,000.00	\$ 52,000.00	\$ (2,000.00)
Receipts Over(Under) Expenditures	(886.68)	143.92		
Unencumbered Cash, Beginning	2,050.49	1,163.81		
Unencumbered Cash, Ending	\$ 1,163.81	\$ 1,307.73		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 19,286.89	\$ 21,840.71	\$ 22,654.00	\$ (813.29)
Delinquent Tax	700.23	653.02	660.00	(6.98)
Motor Vehicle Tax	1,984.83	1,952.02	1,860.00	92.02
Recreational Vehicle Tax	44.06	45.73	42.00	3.73
16/20 M Truck Tax	118.79	116.75	110.00	6.75
Commercial Vehicle Tax	115.07	107.49	104.00	3.49
Mineral Production Tax	64.68	79.18	-	79.18
Neighborhood Revitalization Rebates	(23.20)	(59.93)	(55.00)	(4.93)
Total Receipts	22,291.35	24,734.97	\$ 25,375.00	\$ (640.03)
Expenditures				
Health				
Contractual Services	22,500.00	18,500.00	\$ 26,500.00	\$ (8,000.00)
Total Expenditures	22,500.00	18,500.00	\$ 26,500.00	\$ (8,000.00)
Receipts Over(Under) Expenditures	(208.65)	6,234.97		
Unencumbered Cash, Beginning	1,914.22	1,705.57		
Unencumbered Cash, Ending	\$ 1,705.57	\$ 7,940.54		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 25,497.28	\$ 42,555.93	\$ 44,159.00	\$ (1,603.07)
Delinquent Tax	930.18	897.18	1,346.00	(448.82)
Motor Vehicle Tax	2,907.69	2,633.81	2,459.00	174.81
Recreational Vehicle Tax	64.60	61.60	55.00	6.60
16/20 M Truck Tax	177.94	170.92	146.00	24.92
Commercial Vehicle Tax	168.42	142.28	137.00	5.28
Mineral Production Tax	85.33	148.82	50.00	98.82
Neighborhood Revitalization Rebates	(30.66)	(116.73)	(112.00)	(4.73)
Other Receipts				
Miscellaneous	4.08	140.00	-	140.00
Operating Transfers from General Fund	10,000.00	-	-	-
Total Receipts	39,804.86	46,633.81	\$ 48,240.00	\$ (1,606.19)
Expenditures				
Agriculture				
Contractual Services	19,589.00	18,826.00	\$ 21,000.00	\$ (2,174.00)
Commodities	20,171.64	22,251.22	37,500.00	(15,248.78)
Employee Benefits	1,066.00	905.00	1,170.00	(265.00)
Operating Transfers to Special Noxious Weed Fund	-	10,000.00	-	10,000.00
Total Expenditures	40,826.64	51,982.22	\$ 59,670.00	\$ (7,687.78)
Receipts Over(Under) Expenditures	(1,021.78)	(5,348.41)		
Unencumbered Cash, Beginning	20,465.27	19,443.49		
Unencumbered Cash, Ending	\$ 19,443.49	\$ 14,095.08		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 1,712,991.14	\$ 1,961,863.93	\$ 1,892,422.00	\$ 69,441.93
Delinquent Tax	54,540.18	54,838.82	59,372.00	(4,533.18)
Motor Vehicle Tax	168,774.75	171,989.58	165,546.00	6,443.58
Recreational Vehicle Tax	3,750.93	4,037.67	3,730.00	307.67
16/20 M Truck Tax	8,590.70	9,921.55	9,813.00	108.55
Commercial Vehicle Tax	9,781.44	9,538.14	9,243.00	295.14
Mineral Production Tax	5,751.04	6,975.50	3,500.00	3,475.50
Neighborhood Revitalization Rebates	(2,060.03)	(5,382.01)	(4,922.00)	(460.01)
Intergovernmental				
Special City & County Highway	455,449.83	433,610.89	447,655.00	(14,044.11)
Other Receipts				
Sale of Surplus Property	24,280.37	5,618.38	-	5,618.38
Miscellaneous	5,280.00	11,927.55	-	11,927.55
Total Receipts	2,447,130.35	2,664,940.00	\$ 2,586,359.00	\$ 78,581.00
Expenditures				
Maintenance				
Personal Services	561,829.67	619,313.82	\$ 600,000.00	\$ 19,313.82
Contractual Services	122,431.70	65,957.15	79,070.00	(13,112.85)
Commodities	1,125,555.09	996,296.66	919,735.00	76,561.66
Capital Outlay	-	139,774.57	617,255.00	(477,480.43)
Employee Benefits	302,293.79	299,909.03	319,180.00	(19,270.97)
Health Savings	16,000.00	16,000.00	16,000.00	-
Reimbursed Expense	(15,127.74)	(15,172.04)	(20,000.00)	4,827.96
Operating Transfers to:				
Special Highway Fund	200,000.00	100,000.00	-	100,000.00
Special Machinery Fund	100,000.00	200,000.00	-	200,000.00
Total Expenditures	2,412,982.51	2,422,079.19	\$ 2,531,240.00	\$ (109,160.81)
Receipts Over(Under) Expenditures	34,147.84	242,860.81		
Unencumbered Cash, Beginning	63,195.96	97,343.80		
Unencumbered Cash, Ending	\$ 97,343.80	\$ 340,204.61		



**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, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 69,539.01	\$ 69,135.65	\$ 70,951.00	\$ (1,815.35)
Delinquent Tax	1,484.96	1,435.18	1,391.00	44.18
Motor Vehicle Tax	5,496.91	5,592.23	5,286.00	306.23
Recreational Vehicle Tax	138.20	141.06	135.00	6.06
16/20 M Truck Tax	489.37	468.89	492.00	(23.11)
Commercial Vehicle Tax	292.99	266.48	244.00	22.48
Mineral Production Tax	285.71	315.66	100.00	215.66
Total Receipts	77,727.15	77,355.15	\$ 78,599.00	\$ (1,243.85)
Expenditures				
Public Safety				
Contractual Services	77,500.00	77,500.00	\$ 80,500.00	\$ (3,000.00)
Total Expenditures	77,500.00	77,500.00	\$ 80,500.00	\$ (3,000.00)
Receipts Over(Under) Expenditures	227.15	(144.85)		
Unencumbered Cash, Beginning	2,509.85	2,737.00		
Unencumbered Cash, Ending	\$ 2,737.00	\$ 2,592.15		

**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, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 48,307.26	\$ 58,743.25	\$ 61,023.00	\$ (2,279.75)
Delinquent Tax	1,960.68	1,759.81	1,687.00	72.81
Motor Vehicle Tax	5,560.33	4,999.00	4,665.00	334.00
Recreational Vehicle Tax	123.61	116.86	105.00	11.86
16/20 M Truck Tax	333.84	326.86	277.00	49.86
Commercial Vehicle Tax	322.26	269.64	260.00	9.64
Mineral Production Tax	162.19	213.88	100.00	113.88
Neighborhood Revitalization Rebates	(58.11)	(161.15)	(140.00)	(21.15)
Total Receipts	56,712.06	66,268.15	\$ 67,977.00	\$ (1,708.85)
Expenditures				
Social Services for Aged and Poor				
Contractual Services	60,000.00	63,200.00	\$ 66,200.00	\$ (3,000.00)
Total Expenditures	60,000.00	63,200.00	\$ 66,200.00	\$ (3,000.00)
Receipts Over(Under) Expenditures	(3,287.94)	3,068.15		
Unencumbered Cash, Beginning	3,335.13	47.19		
Unencumbered Cash, Ending	\$ 47.19	\$ 3,115.34		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 8,245.72	\$ 8,084.00	\$ 11,267.00	\$ (3,183.00)
Total Receipts	8,245.72	8,084.00	\$ 11,267.00	\$ (3,183.00)
Expenditures				
Health				
Contractual Services	10,823.71	7,500.00	\$ 13,845.00	\$ (6,345.00)
Total Expenditures	10,823.71	7,500.00	\$ 13,845.00	\$ (6,345.00)
Receipts Over(Under) Expenditures	(2,577.99)	584.00		
Unencumbered Cash, Beginning	2,577.99	-		
Unencumbered Cash, Ending	\$ -	\$ 584.00		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 45,200.25	\$ 26,236.38	\$ 27,250.00	\$ (1,013.62)
Delinquent Tax	4,227.14	2,821.06	794.00	2,027.06
Motor Vehicle Tax	32,159.61	9,650.12	4,366.00	5,284.12
Recreational Vehicle Tax	714.75	207.31	98.00	109.31
16/20 M Truck Tax	-	1,890.56	259.00	1,631.56
Commercial Vehicle Tax	1,863.78	274.89	244.00	30.89
Mineral Production Tax	161.23	95.82	-	95.82
Neighborhood Revitalization Rebates	(175.49)	(72.07)	(66.00)	(6.07)
Other Receipts				
Miscellaneous	60.00	-	-	-
Operating Transfers from General Fund	52,000.00	-	-	-
Total Receipts	136,211.27	41,104.07	\$ 32,945.00	\$ 8,159.07
Expenditures				
Public Works				
Contractual Services	136,457.39	66,453.70	\$ 100,000.00	\$ (33,546.30)
Commodities	-	30,345.30	-	30,345.30
Capital Outlay	15,080.00	-	-	-
Total Expenditures	151,537.39	96,799.00	\$ 100,000.00	\$ (3,201.00)
Receipts Over(Under) Expenditures	(15,326.12)	(55,694.93)		
Unencumbered Cash, Beginning	83,070.14	67,744.02		
Unencumbered Cash, Ending	\$ 67,744.02	\$ 12,049.09		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	\$ 0.89	\$ 0.06	\$ -	\$ 0.06
Total Receipts	0.89	0.06	\$ -	\$ 0.06
Expenditures				
General Government				
Contractual Services	-	-	\$ 9,768.00	\$ (9,768.00)
Total Expenditures	-	-	\$ 9,768.00	\$ (9,768.00)
Receipts Over(Under) Expenditures	0.89	0.06		
Unencumbered Cash, Beginning	9,768.14	9,769.03		
Unencumbered Cash, Ending	\$ 9,769.03	\$ 9,769.09		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 2,361.61	\$ 2,135.56	\$ 2,657.00	\$ (521.44)
Total Receipts	2,361.61	2,135.56	\$ 2,657.00	\$ (521.44)
Expenditures				
Culture and Recreation				
Contractual Services	2,362.86	2,100.00	\$ 2,658.00	\$ (558.00)
Total Expenditures	2,362.86	2,100.00	\$ 2,658.00	\$ (558.00)
Receipts Over(Under) Expenditures	(1.25)	35.56		
Unencumbered Cash, Beginning	1.24	(0.01)		
Unencumbered Cash, Ending	\$ (0.01)	\$ 35.55		

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

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	\$ 197.33	\$ 394.71	\$ 100.00	\$ 294.71
Total Receipts	197.33	394.71	\$ 100.00	\$ 294.71
Expenditures				
Economic Development				
Contractual Services	125.00	125.00	\$ 3,466.00	\$ (3,341.00)
Total Expenditures	125.00	125.00	\$ 3,466.00	\$ (3,341.00)
Receipts Over(Under) Expenditures	72.33	269.71		
Unencumbered Cash, Beginning	3,266.05	3,338.38		
Unencumbered Cash, Ending	\$ 3,338.38	\$ 3,608.09		

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	\$ 5,000.00	\$ -
Direct Election Fund	15,000.00	14,000.00
Motor Vehicle Operating Fund	-	5,000.00
Total Receipts	20,000.00	19,000.00
Expenditures		
General Government		
Capital Outlay	28,070.46	19,000.00
Total Expenditures	28,070.46	19,000.00
Receipts Over(Under) Expenditures	(8,070.46)	-
Unencumbered Cash, Beginning	108,595.27	100,524.81
Unencumbered Cash, Ending	\$ 100,524.81	\$ 100,524.81



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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from Noxious Weed Fund	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
Total Receipts	-	10,000.00	\$ -	\$ 10,000.00
Expenditures				
Agriculture Capital Outlay	2,418.55	-	\$ 40,412.00	\$ (40,412.00)
Total Expenditures	2,418.55	-	\$ 40,412.00	\$ (40,412.00)
Receipts Over(Under) Expenditures	(2,418.55)	10,000.00		
Unencumbered Cash, Beginning	40,411.55	37,993.00		
Unencumbered Cash, Ending	\$ 37,993.00	\$ 47,993.00		

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
Special City & County Highway	\$ 86,685.43	\$ 76,177.13
Operating Transfers from		
Road and Bridge Fund	200,000.00	100,000.00
	<u>286,685.43</u>	<u>176,177.13</u>
Total Receipts		
Expenditures		
Public Works		
Contractual Services	391,332.00	202,134.24
Commodities	-	107.96
	<u>391,332.00</u>	<u>202,242.20</u>
Total Expenditures		
Receipts Over(Under) Expenditures	(104,646.57)	(26,065.07)
Unencumbered Cash, Beginning	306,231.70	201,585.13
Unencumbered Cash, Ending	<u>\$ 201,585.13</u>	<u>\$ 175,520.06</u>

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Other Receipts		
Sale of Surplus Property	\$ -	\$ 123,750.00
Use of Money and Property		
Capital Lease Proceeds	302,707.00	-
Operating Transfers from:		
Road and Bridge Fund	100,000.00	200,000.00
	<u>402,707.00</u>	<u>323,750.00</u>
Total Receipts		
	<u>402,707.00</u>	<u>323,750.00</u>
Expenditures		
Public Works		
Capital Outlay	302,707.00	83,500.00
Reimbursed Expense	-	(12,440.00)
Debt Service		
Capital Leases	196,915.46	263,390.22
	<u>499,622.46</u>	<u>334,450.22</u>
Total Expenditures		
	<u>499,622.46</u>	<u>334,450.22</u>
Receipts Over(Under) Expenditures	(96,915.46)	(10,700.22)
Unencumbered Cash, Beginning	329,003.94	232,088.48
	<u>329,003.94</u>	<u>232,088.48</u>
Unencumbered Cash, Ending	\$ 232,088.48	\$ 221,388.26
	<u>\$ 232,088.48</u>	<u>\$ 221,388.26</u>

**WILSON COUNTY, KANSAS**  
**WILSON COUNTY 911 FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Emergency Telephone Tax	\$ 53,616.47	\$ 59,846.88
Total Receipts	<u>53,616.47</u>	<u>59,846.88</u>
Expenditures		
Public Safety		
Contractual Services	<u>36,418.87</u>	<u>44,967.61</u>
Total Expenditures	<u>36,418.87</u>	<u>44,967.61</u>
Receipts Over(Under) Expenditures	17,197.60	14,879.27
Unencumbered Cash, Beginning	<u>-</u>	<u>17,197.60</u>
Unencumbered Cash, Ending	<u>\$ 17,197.60</u>	<u>\$ 32,076.87</u>

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 141,090.91	\$ 139,187.00
Total Receipts	141,090.91	139,187.00
Expenditures		
General Government		
Personal Services	63,185.97	70,068.78
Contractual Services	21,301.72	16,006.97
Commodities	3,102.07	9,828.59
Employee Benefits	24,996.37	23,538.67
Operating Transfers to:		
General Fund	5,000.00	67,883.27
Special Equipment Reserve Fund	-	5,000.00
Total Expenditures	117,586.13	192,326.28
Receipts Over(Under) Expenditures	23,504.78	(53,139.28)
Unencumbered Cash, Beginning	40,359.19	63,863.97
Unencumbered Cash, Ending	\$ 63,863.97	\$ 10,724.69

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

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,462.00	\$ 2,329.50
Total Receipts	<u>2,462.00</u>	<u>2,329.50</u>
Expenditures		
General Government		
Contractual Services	<u>3,305.79</u>	<u>-</u>
Total Expenditures	<u>3,305.79</u>	<u>-</u>
Receipts Over(Under) Expenditures	(843.79)	2,329.50
Unencumbered Cash, Beginning	<u>10,659.00</u>	<u>9,815.21</u>
Unencumbered Cash, Ending	<u>\$ 9,815.21</u>	<u>\$ 12,144.71</u>

**WILSON COUNTY, KANSAS**  
**REGISTER OF DEEDS TECHNOLOGY FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020  
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 10,097.41	\$ 9,318.00
Use of Money and Property		
Interest on Investments	-	87.39
	<u>10,097.41</u>	<u>9,405.39</u>
Total Receipts	<u>10,097.41</u>	<u>9,405.39</u>
Expenditures		
General Government		
Contractual Services	5,134.09	17,761.09
	<u>5,134.09</u>	<u>17,761.09</u>
Total Expenditures	<u>5,134.09</u>	<u>17,761.09</u>
Receipts Over(Under) Expenditures	4,963.32	(8,355.70)
Unencumbered Cash, Beginning	<u>30,569.31</u>	<u>35,532.63</u>
Unencumbered Cash, Ending	<u>\$ 35,532.63</u>	<u>\$ 27,176.93</u>

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,462.00	\$ 2,329.50
Total Receipts	2,462.00	2,329.50
Expenditures		
General Government		
Contractual Services	10,280.79	-
Commodities	1,000.00	-
Capital Outlay	-	2,000.00
Total Expenditures	11,280.79	2,000.00
Receipts Over(Under) Expenditures	(8,818.79)	329.50
Unencumbered Cash, Beginning	10,659.00	1,840.21
Unencumbered Cash, Ending	\$ 1,840.21	\$ 2,169.71



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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ -
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, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ -
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, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ 48,351.80
Total Receipts	-	48,351.80
Expenditures		
General Government		
Contractual Services	-	48,351.80
Total Expenditures	-	48,351.80
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, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
Federal Grants	\$ 17,988.00	\$ 23,163.00
Total Receipts	<u>17,988.00</u>	<u>23,163.00</u>
Expenditures		
Public Safety		
Contractual Services	6,610.00	7,067.38
Commodities	<u>4,580.25</u>	<u>6,754.84</u>
Total Expenditures	<u>11,190.25</u>	<u>13,822.22</u>
Receipts Over(Under) Expenditures	6,797.75	9,340.78
Unencumbered Cash, Beginning	<u>31,672.86</u>	<u>38,470.61</u>
Unencumbered Cash, Ending	<u>\$ 38,470.61</u>	<u>\$ 47,811.39</u>

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 13,375.00	\$ 10,950.00
Total Receipts	13,375.00	10,950.00
Expenditures		
General Government		
Contractual Services	9,221.12	28,176.43
Total Expenditures	9,221.12	28,176.43
Receipts Over(Under) Expenditures	4,153.88	(17,226.43)
Unencumbered Cash, Beginning	17,418.20	21,572.08
Unencumbered Cash, Ending	\$ 21,572.08	\$ 4,345.65

**WILSON COUNTY, KANSAS**  
**KDHE - BWM SITE CLEANUP GRANT FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	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, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

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

**WILSON COUNTY, KANSAS**  
**CORONAVIRUS RELIEF GRANT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ 1,774,957.00
Total Receipts	-	1,774,957.00
Expenditures		
General Government		
Contractual Services	-	1,711,474.03
Total Expenditures	-	1,711,474.03
Receipts Over(Under) Expenditures	-	63,482.97
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 63,482.97



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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ 94,142.57
Total Receipts	-	94,142.57
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	94,142.57
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 94,142.57

**WILSON COUNTY, KANSAS**  
**PATHWAYS GRANT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Local Grants	\$ -	\$ 50,000.00
Total Receipts	-	50,000.00
Expenditures		
General Government		
Personal Services	-	12,440.00
Capital Outlay	-	1,170.81
Employee Benefits	-	3,352.18
Total Expenditures	-	16,962.99
Receipts Over(Under) Expenditures	-	33,037.01
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 33,037.01

**WILSON COUNTY, KANSAS**  
**PROSECUTING ATTORNEY TRAINING FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,215.00	\$ 1,611.00
Total Receipts	3,215.00	1,611.00
Expenditures		
General Government		
Contractual Services	1,597.50	1,697.50
Total Expenditures	1,597.50	1,697.50
Receipts Over(Under) Expenditures	1,617.50	(86.50)
Unencumbered Cash, Beginning	21,259.81	22,877.31
Unencumbered Cash, Ending	\$ 22,877.31	\$ 22,790.81

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

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	6,996.60	6,996.60
Unencumbered Cash, Ending	\$ 6,996.60	\$ 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, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Sale of Confiscations	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	20,000.00	-
Total Expenditures	20,000.00	-
Receipts Over(Under) Expenditures	(20,000.00)	-
Unencumbered Cash, Beginning	25,438.15	5,438.15
Unencumbered Cash, Ending	\$ 5,438.15	\$ 5,438.15

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Permits	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Works		
Contractual Services	50,300.00	-
Total Expenditures	50,300.00	-
Receipts Over(Under) Expenditures	(50,300.00)	-
Unencumbered Cash, Beginning	67,809.10	17,509.10
Unencumbered Cash, Ending	\$ 17,509.10	\$ 17,509.10

**WILSON COUNTY, KANSAS**  
**SHERIFF'S SPECIAL DONATIONS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Registration Fees	\$ 162.50	\$ 357.50
Total Receipts	162.50	357.50
Expenditures		
Public Safety		
Contractual Services	-	2,359.00
Total Expenditures	-	2,359.00
Receipts Over(Under) Expenditures	162.50	(2,001.50)
Unencumbered Cash, Beginning	6,646.78	6,809.28
Unencumbered Cash, Ending	\$ 6,809.28	\$ 4,807.78

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 5,097.00	\$ 4,578.00
Total Receipts	5,097.00	4,578.00
Expenditures		
Public Safety		
Capital Outlay	9,275.00	10,000.00
Total Expenditures	9,275.00	10,000.00
Receipts Over(Under) Expenditures	(4,178.00)	(5,422.00)
Unencumbered Cash, Beginning	21,699.39	17,521.39
Unencumbered Cash, Ending	\$ 17,521.39	\$ 12,099.39



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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Other Receipts		
Miscellaneous	\$ 68,000.00	\$ 72,417.36
Total Receipts	<u>68,000.00</u>	<u>72,417.36</u>
Expenditures		
General Government		
Contractual Services	53,843.16	40,304.53
Total Expenditures	<u>53,843.16</u>	<u>40,304.53</u>
Receipts Over(Under) Expenditures	14,156.84	32,112.83
Unencumbered Cash, Beginning	<u>218,278.01</u>	<u>232,434.85</u>
Unencumbered Cash, Ending	<u>\$ 232,434.85</u>	<u>\$ 264,547.68</u>

**WILSON COUNTY, KANSAS**  
**COUNTY DONATIONS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Donations	\$ 1,970.00	\$ 5,800.00
Total Receipts	1,970.00	5,800.00
Expenditures		
General Government		
Contractual Services	2,024.10	5,800.00
Total Expenditures	2,024.10	5,800.00
Receipts Over(Under) Expenditures	(54.10)	-
Unencumbered Cash, Beginning	14.12	(39.98)
Unencumbered Cash, Ending	\$ (39.98)	\$ (39.98)

## WILSON COUNTY, KANSAS

## AGENCY FUNDS

## Schedule of Receipts, Disbursements and Balances

## Regulatory Basis

For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Altoona City, General	\$ -	\$ 45,264.88	\$ 45,264.88	\$ -
Altoona City, Library	-	5,515.42	5,515.42	-
Altoona City, Bond & Interest	-	5.22	5.22	-
Benedict City, General	-	3,845.22	3,845.22	-
Buffalo City, General	-	67,546.52	67,546.52	-
Buffalo City, Bond & Interest	-	72.40	72.40	-
Buffalo City, Weed	-	1,176.66	1,176.66	-
Coyville City, General	-	4,103.20	4,103.20	-
Fredonia City, General	(10.18)	529,113.60	529,113.60	(10.18)
Fredonia City, Bond & Interest	(1.88)	95,809.73	95,809.73	(1.88)
Fredonia City, Library	(2.02)	102,665.46	102,665.46	(2.02)
Fredonia City, Refuse	-	485.82	485.82	-
Fredonia City, Industrial Development	(0.62)	32,036.20	32,036.20	(0.62)
Fredonia City, Weed	-	2,449.88	2,449.88	-
Neodesha City, General	-	648,744.06	648,744.06	-
Neodesha City, Library	-	91,046.66	91,046.66	-
Neodesha City, Industrial Dev.	-	66,764.67	66,764.67	-
Neodesha City, Weed	-	5,915.31	5,915.31	-
Neodesha City, Sewer	-	77,397.50	77,397.50	-
New Albany City, General	-	3,127.11	3,127.11	-
Subtotal Cities	(14.70)	1,783,085.52	1,783,085.52	(14.70)
Townships:				
Cedar Township, General	-	0.02	0.02	-
Chetopa Township, General	-	145.22	145.22	-
Chetopa Township, Cemetery	-	1,674.83	1,674.83	-
Fall River Township, General	-	1,277.62	1,277.62	-
Fall River Township, Cemetery	-	5,512.56	5,512.56	-
Guilford Township, General	-	1,373.49	1,373.49	-
Guilford Township, Fire	-	2,682.86	2,682.86	-
Neodesha Township, General	-	5,441.74	5,441.74	-
Neodesha Township, Fire	-	16,471.96	16,471.96	-
Pleasant Valley Township, General	0.40	1,268.68	1,268.68	0.40
Verdigris Township, General	-	1,284.74	1,284.74	-
Subtotal Townships	0.40	37,133.72	37,133.72	0.40
Schools:				
USD #447, General	582.68	31,088.14	31,063.93	606.89
USD #447, Supplemental General	-	34,368.21	34,368.21	-

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

Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schools (Continued):				
USD #447, Capital Outlay	\$ -	\$ 13,965.99	\$ 13,965.99	\$ -
USD #447, Recreation Commission	1,657.56	5,484.48	5,484.48	1,657.56
USD #387, General	4,021.68	608,166.27	608,050.26	4,137.69
USD #387, Supplemental General	57.36	620,839.80	620,839.80	57.36
USD #387, Capital Outlay	12.78	138,277.82	138,277.82	12.78
USD #461, General	6,799.00	478,449.77	478,080.04	7,168.73
USD #461, Capital Outlay	(8.18)	207,281.96	207,281.96	(8.18)
USD #461, Bond & Interest	(7.32)	223,149.50	223,149.50	(7.32)
USD #461, Supplemental General	(26.98)	644,440.31	644,440.31	(26.98)
USD #461, Recreation Commission	(4.10)	103,612.04	103,612.04	(4.10)
USD #484, General	13,383.04	649,867.16	649,741.56	13,508.64
USD #484, Capital Outlay	(4.60)	274,562.93	274,562.93	(4.60)
USD #484, Bond & Interest	(2.36)	180,757.02	180,757.02	(2.36)
USD #484, Supplemental General	(9.22)	725,064.25	725,064.25	(9.22)
USD #484, Recreation	(0.86)	62,848.66	62,848.66	(0.86)
Subtotal Schools	26,450.48	5,002,224.31	5,001,588.76	27,086.03
Cemeteries				
High Prairie #1, Cem 23	6.20	8,040.00	8,040.00	6.20
Buffalo #2, Cem 24	732.54	12,252.79	12,222.97	762.36
Maple Grove #3, Cem 25	-	3,397.59	3,397.59	-
Little Sandy #40, Cem 26	66.94	1,285.11	1,261.89	90.16
Farmington #5, Cem 27	-	4,472.15	4,472.15	-
Grandview #6Jt, Cem 28	678.97	2,327.57	2,323.89	682.65
Big Sandy #7, Cem 29	(6.05)	118.42	117.69	(5.32)
Bachelor #8, Cem 30	-	1,707.12	1,707.12	-
Pleasant Valley #9, Cem 31	-	3,164.06	3,164.06	-
Cedar #10, Cem 32	(1.66)	32,198.87	32,198.87	(1.66)
Vilas Bethel #11, Cem 33	-	3,492.43	3,492.43	-
Mt. Pleasant #12, Cem 34	-	5,109.39	5,109.39	-
Coyville #13, Cem 35	-	4,287.98	4,287.98	-
Varner Ross #14, Cem 36	202.47	3,897.11	3,914.27	185.31
Talleyrand #15, Cem 37	-	7,122.10	7,122.10	-
Star #16, Cem 38	(0.76)	3,073.39	3,073.39	(0.76)
Caley #17Jt, Cem 39	15.73	1,159.28	1,159.28	15.73
Shelly #18, Cem 40	-	2,449.51	2,449.51	-
Colfax Village Creek #19, Cem 41	-	2,485.34	2,485.34	-
Subtotal Cemeteries	1,694.38	102,040.21	101,999.92	1,734.67
Extensions				
Wildcat Extension District	1.92	148,094.67	148,094.67	1.92
Subtotal Extensions	1.92	148,094.67	148,094.67	1.92

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

Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Watershed Districts:</b>				
Elk River Jt 47, Watershed	\$ -	\$ 403.63	\$ 403.63	\$ -
Cedar Creek Jt 56 Watershed	(0.80)	16,545.77	16,545.77	(0.80)
Duck Creek Jt 59, Watershed	-	3,147.77	3,147.77	-
Labette/Hackberry Jt 45 Watershed	(3.20)	41,039.21	41,039.21	(3.20)
Turkey Creek Jt 103, Watershed	-	1,926.30	1,926.30	-
Subtotal Watershed Districts	(4.00)	63,062.68	63,062.68	(4.00)
<b>Regional Library:</b>				
SEK Library, General	2.44	127,516.81	127,516.81	2.44
SEK Library, Employee Benefits	0.14	8,335.31	8,335.31	0.14
Subtotal Regional Library	2.58	135,852.12	135,852.12	2.58
Total Subdivisions	28,131.06	7,271,493.23	7,270,817.39	28,806.90
<b>State Funds:</b>				
State Educational Building	1.46	108,054.97	108,054.97	1.46
State Institutional Building	0.74	54,027.71	54,027.71	0.74
Total State Funds	2.20	162,082.68	162,082.68	2.20
<b>Other Agency Funds:</b>				
Payroll Clearing	(338.10)	-	-	(338.10)
Motor Vehicle Licenses	(3,465.98)	664,066.26	668,827.36	(8,227.08)
Driver License Fees	(754.20)	18,588.50	18,588.50	(754.20)
Game Licenses	(579.51)	12,135.45	12,135.45	(579.51)
MVR Copy Fees	102.00	1,211.00	1,086.00	227.00
Secretary of State Fees	-	551.00	551.00	-
Heritage Trust	1,206.63	4,659.00	4,639.00	1,226.63
Unclaimed Money	8,539.92	-	-	8,539.92
Cash Bond Deposits	10,149.43	13.61	-	10,163.04
Tax Sale	85,639.74	40,158.62	93,175.00	32,623.36
Sales Tax	34,356.22	698,522.92	680,470.80	52,408.34
IRP - Large Trucks	2,812.91	3,207,732.59	3,208,162.95	2,382.55
State VIN Fees	(12.00)	65.00	65.00	(12.00)
Oil & Gas Depletion Fund	1,174.96	115.07	-	1,290.03
Sheriff	81,767.01	113,165.51	91,179.91	103,752.61
Sheriff Cash on Hand	380.00	-	1.00	379.00
District Court	119,426.50	433,358.55	552,785.05	-
Law Library	60,379.43	10,120.57	12,649.57	57,850.43
Total Other Agency Funds	400,784.96	5,204,463.65	5,344,316.59	260,932.02

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

## Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 8,017,875.78	\$ 12,691,609.54	\$ 13,097,093.34	\$ 7,612,391.98
Delinquent Tax	95,457.95	450,221.61	456,908.05	88,771.51
Motor Vehicle Tax	203,003.01	1,186,345.62	1,201,506.23	187,842.40
Recreational Vehicle Tax	3,827.32	28,213.68	28,243.72	3,797.28
Local Ad Valorem Tax Reduction	3,366.02	-	-	3,366.02
Mineral Production Tax	1,997.13	2,308.25	1,271.10	3,034.28
Local Alcoholic Liquor	-	7,575.33	7,575.33	-
Commercial Vehicle Tax	1,862.53	67,887.98	67,187.40	2,563.11
Neighborhood Revitalization	8,355.23	40,898.56	38,046.14	11,207.65
Total Distributable Funds:	<u>8,335,744.97</u>	<u>14,475,060.57</u>	<u>14,897,831.31</u>	<u>7,912,974.23</u>
 Total Agency Funds	 <u>\$ 8,764,663.19</u>	 <u>\$ 27,113,100.13</u>	 <u>\$ 27,675,047.97</u>	 <u>\$ 8,202,715.35</u>

**WILSON COUNTY, KANSAS**  
 Reconciliation of 2019 Tax Roll  
 For the Year Ended December 31, 2020

County Clerk's Abstract of Taxes Levied		\$ 13,619,589.89
Add: Supplemental Tax Roll		2,637.05
Deduct: Taxes Abated		<u>(41,528.99)</u>
Tax Roll as Adjusted		<u><u>\$ 13,580,697.95</u></u>
County Treasurer's Accounting		
Net Current Tax Collections		\$13,075,925.10
Uncollected:		
Personal Property	\$ 70,719.96	
Real Estate	414,811.44	
Special Assessments	16,601.91	
State Assessed	<u>2,639.54</u>	
Total Uncollected		<u><u>504,772.85</u></u>
Net Tax Roll		<u><u>\$ 13,580,697.95</u></u>

**WILSON COUNTY, KANSAS**

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2020

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>					
Passed through Kansas Department of Commerce Community Development Block Grant	20-CV-066	14.228	\$ 45,351.80	\$ 48,351.80	\$ 48,351.80
Total U.S. Department of Housing and Urban Development			45,351.80	48,351.80	48,351.80
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>					
Passed through State of Kansas Department of Health and Environment WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Not Assigned	10.557	-	122,490.00	117,756.00
Total U.S. Department of Agriculture			-	122,490.00	117,756.00
<b><u>U.S. DEPARTMENT OF THE TREASURY</u></b>					
Passed through State of Kansas Coronavirus Relief Fund (SPARK)	Not Assigned	21.019	1,610,309.49	1,774,957.00	1,711,474.03
Passed through State of Kansas Department of Health and Environment Coronavirus Relief Fund (SPARK)	Not Assigned	21.019	-	20,000.00	20,000.00
Passed through Kansas Division of Emergency Management Coronavirus Relief Fund (SPARK)	Not Assigned	21.019	-	3,944.00	3,769.06
		TOTAL 21.019	1,610,309.49	1,798,901.00	1,735,243.09
Total U.S. Department of the Treasury			1,610,309.49	1,798,901.00	1,735,243.09
<b><u>ELECTION ASSISTANCE COMMISSION</u></b>					
Passed through State of Kansas HAVA Election Security Grants	Not Assigned	90.404	-	8,279.55	8,279.55
Total Election Assistance Commission			-	8,279.55	8,279.55



**WILSON COUNTY, KANSAS**

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2020

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>					
Passed through State of Kansas Department of Health and Environment					
Public Health Emergency Preparedness	SFY 2021	93.069	\$ -	\$ 23,576.00	\$ 23,576.00
Public Health Emergency Preparedness	SFY 2020	93.074	-	21,890.00	21,890.00
Public Health Emergency Preparedness	SFY 2021	93.074	-	4,326.00	4,326.00
		TOTAL 93.074	-	26,216.00	26,216.00
Immunization Cooperative Agreements	SFY 2020	93.268	-	1,360.41	1,360.41
Epidemiology and Laboratory Capacity for Infections Diseases - COVID-19	SFY 2020	93.323	-	14,576.68	14,576.68
Public Health Emergency Response - COVID-19	SFY 2020	93.354	-	13,584.00	13,584.00
Maternal and Child Health Services Block Grant to the States	FFY19	93.994	-	3,005.52	3,005.52
Maternal and Child Health Services Block Grant to the States	FFY20	93.994	-	1,977.00	1,977.00
		TOTAL 93.994	-	4,982.52	4,982.52
Direct Grant					
Provider Relief Fund - COVID-19	N/A	93.498	-	1,367.42	-
Total U.S. Department of Health and Human Services			-	85,663.03	84,295.61
<b><u>DEPARTMENT OF HOMELAND SECURITY</u></b>					
Passed through Kansas Division of Emergency Management					
Emergency Management Performance Grants	2019 EMPG	97.042	-	19,219.00	19,219.00
Total Department of Homeland Security			-	19,219.00	19,219.00

**WILSON COUNTY, KANSAS**

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2020

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>					
Passed through Kansas Department of Transportation					
State and Community Highway Safety	STEPYDYDYL	20.600	\$ -	\$ 1,105.78	\$ 1,105.78
Highway Planning and Construction Cluster					
Highway Planning and Construction	Project 103 C-5055-02	20.205	-	94,142.57	94,142.57
Total U.S. Department of Transportation			-	95,248.35	95,248.35
TOTAL FEDERAL AWARDS			\$ 1,655,661.29	\$ 2,178,152.73	\$ 2,108,393.40

Notes to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

Federal expenditures are recorded on the accrual basis of accounting, which records expenses when the goods or services are received, and not necessarily when paid.

NOTE B --INDIRECT COST RATE

Wilson County, Kansas did not elect to use the 10% de minimis cost rate.

NOTE C: PROVIDER RELIEF FUND REPORTING

Per the 2021 Compliance Supplement, the Provider Relief Fund amounts reported on the schedule of expenditures of federal awards are to be reported based upon the Provider Relief Fund report that is required to be submitted to the Health Resources & Services Administration reporting portal. Therefore the amount reported above for the Provider Relief Fund is from the Period 1 Provider Relief Fund report.

**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING  
STANDARDS**

Board of County Commissioners  
Wilson County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Wilson County, Kansas, as of and for the year ended December 31, 2020, and the related notes to the financial statement, which collectively comprise the Wilson County, Kansas' basic financial statement, and have issued our report thereon dated November 16, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the Wilson County, Kansas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Wilson County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of the Wilson County, Kansas' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Wilson County, Kansas' financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
November 16, 2021

**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY  
THE UNIFORM GUIDANCE**

Board of County Commissioners  
Wilson County, Kansas

**Report on Compliance for Each Major Federal Program**

We have audited the Wilson County, Kansas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Wilson County, Kansas' major federal programs for the year ended December 31, 2020. Wilson County, Kansas' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the Wilson County, Kansas' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Wilson County, Kansas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Wilson County, Kansas' compliance.

**Opinion on Each Major Federal Program**

In our opinion, the Wilson County, Kansas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

**Report on Internal Control over Compliance**

Management of the Wilson County, Kansas, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Wilson County, Kansas' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Wilson County, Kansas' internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
November 16, 2021

## WILSON COUNTY, KANSAS

### Schedule of Findings and Questioned Costs For the Year Ended December 31, 2020

#### I. SUMMARY OF AUDITORS' RESULTS

##### **Financial Statement:**

The auditors' report expresses an adverse opinion in accordance with generally accepted accounting principles, on the financial statement of Wilson County, Kansas and an unmodified opinion on the regulatory basis of accounting.

##### **Internal Control over Financial Reporting:**

Material weakness(es) identified?	_____	Yes	<u>  X  </u>	No
Significant deficiencies identified?	_____	Yes	<u>  X  </u>	None Reported
Non compliance or other matters required to be reported under <i>Government Auditing Standards</i>	_____	Yes	<u>  X  </u>	No

##### **Federal Awards:**

Internal control over major programs:				
Material weakness(es) identified?	_____	Yes	<u>  X  </u>	No
Significant deficiencies identified?	_____	Yes	<u>  X  </u>	None Reported

The auditors' report on compliance for the major federal award programs for Wilson County, Kansas expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	Yes	<u>  X  </u>	No
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Identification of major programs:

##### **U.S. DEPARTMENT OF THE TREASURY**

Coronavirus Relief Fund – CFDA 21.019

The threshold for distinguishing Types A and B programs was \$750,000.00.

Auditee qualified as a low risk auditee?	_____	Yes	<u>  X  </u>	No
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#### II. FINANCIAL STATEMENT FINDINGS

None

#### III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

**WILSON COUNTY, KANSAS**

Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 2020

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None