

WILSON COUNTY, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2021

WILSON COUNTY, KANSAS
 For the Year Ended December 31, 2021
TABLE OF CONTENTS

| | <u>PAGE NUMBER</u> |
|--|------------------------|
| Independent Auditors' Report | 1-3 |
| <u>Statement 1</u> | |
| Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis..... | 4-5 |
| Notes to the Financial Statement | 6-17 |
| SUPPLEMENTARY INFORMATION | |
| <u>Schedule 1</u> | |
| Summary of Expenditures – Actual and Budget – Regulatory Basis (Budgeted Funds Only)..... | 18 |
| <u>Schedule 2</u> | |
| Schedule of Receipts and Expenditures – Actual and Budget - Regulatory Basis (with Comparative Actual Amounts for the Prior Year) | |
| General Fund | 19-23 |
| Ambulance Fund..... | 24 |
| Appraiser's Cost Fund..... | 25 |
| Community College Tuition Fund | 26 |
| Conservation District Fund | 27 |
| Direct Election Fund | 28 |
| Economic Development Fund..... | 29 |
| Health Fund | 30 |
| Historical Society Fund..... | 31 |
| Hospital Maintenance Fund | 32 |
| Mental Health Fund | 33 |
| Intellectual Disability Fund | 34 |
| Noxious Weed Fund..... | 35 |
| Road and Bridge Fund | 36 |
| Rural Fire District No. 1 Fund | 37 |
| Service Program for the Elderly Fund..... | 38 |
| Special Alcohol Program Fund | 39 |
| Special Bridge Fund..... | 40 |
| Special Liability Fund | 41 |
| Special Park and Recreation Fund | 42 |
| Tourism and Convention Promotion Fund..... | 43 |
| Special Equipment Reserve Fund | 44 |
| Special Noxious Weed Fund | 45 |
| Special Highway Fund | 46 |
| Special Machinery Fund..... | 47 |
| Wilson County 911 Fund..... | 48 |
| Motor Vehicle Operating Fund..... | 49 |
| County Treasurer's Technology Fund..... | 50 |
| Register of Deeds Technology Fund | 51 |
| County Clerk's Technology Fund | 52 |

WILSON COUNTY, KANSAS
 For the Year Ended December 31, 2021
TABLE OF CONTENTS
 (Continued)

| | <u>PAGE NUMBER</u> |
|---|------------------------|
| <u>Schedule 2 (Continued)</u> | |
| SLVC Grant Fund..... | 53 |
| Federal Aid - Health Fund | 54 |
| Community Development Block Grant Fund..... | 55 |
| Emergency Preparedness Grant Fund | 56 |
| Diversion Fees Fund..... | 57 |
| KDHE – BWM Site Cleanup Grant Fund | 58 |
| Coronavirus Relief Grant Fund..... | 59 |
| American Rescue Plan Grant Fund..... | 60 |
| FEMA Grant Fund..... | 61 |
| Pathways Grant Fund..... | 62 |
| Prosecuting Attorney Training Fund..... | 63 |
| Special Law Enforcement Trust Fund | 64 |
| DOJ Equitable Sharing Program Fund..... | 65 |
| Special Permit Fees Fund..... | 66 |
| Sheriff's Special Donations Fund..... | 67 |
| Registered Offenders Fees Fund..... | 68 |
| Flex-Savings Fund..... | 69 |
| County Donations Fund..... | 70 |
| <u>Schedule 3</u> | |
| Schedule of Receipts and Disbursements – Agency Funds | |
| Regulatory Basis | 71-74 |
| <u>Schedule 4</u> | |
| Reconciliation of the 2020 Tax Roll..... | 75 |

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Wilson County, Kansas

Adverse and Unmodified Opinion

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Wilson County, Kansas, as of and for the year ended December 31, 2021 and the related notes to the financial statement.

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 and Unmodified Opinion" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Wilson County, Kansas as of December 31, 2021, 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 accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Wilson County, Kansas as of December 31, 2021, 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.

Basis for Adverse and Unmodified Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the Kansas Municipal Audit and Accounting Guide. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinion.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by Wilson County, Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 2020 tax roll (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of

America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Wilson County, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated November 16, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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 <https://admin.ks.gov/offices/oar/municipalservices>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 23, 2022

Statement 1

WILSON COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

| Funds | Beginning | | | Ending | Add | | Cash Balance December 31, 2021 |
|-----------------------------------|-------------------------------|-----------------|-----------------|---------------|-------------------------------|---|--------------------------------------|
| | Unencumbered Cash Balances | Receipts | Expenditures | | Unencumbered Cash Balances | Encumbrances and Accounts Payable | |
| General | \$ 451,096.86 | \$ 4,385,070.25 | \$ 4,378,135.58 | \$ 458,031.53 | \$ 139,747.07 | \$ 597,778.60 | |
| Special Purpose: | | | | | | | |
| Ambulance | 25,546.85 | 415,569.91 | 421,300.08 | 19,816.68 | - | 19,816.68 | |
| Appraiser's Cost | 39,645.24 | 283,605.33 | 283,050.64 | 40,199.93 | 5,914.51 | 46,114.44 | |
| Community College Tuition | 3.52 | - | - | 3.52 | - | 3.52 | |
| Conservation District | 2,147.29 | 24,938.91 | 25,000.00 | 2,086.20 | - | 2,086.20 | |
| Direct Election | 13,322.00 | 59,264.65 | 62,421.12 | 10,165.53 | 39.68 | 10,205.21 | |
| Economic Development | 7,024.25 | 0.28 | 4,256.17 | 2,768.36 | - | 2,768.36 | |
| Health | 308,870.75 | 333,808.97 | 499,259.64 | 143,420.08 | 8,709.35 | 152,129.43 | |
| Historical Society | 601.50 | 5,023.86 | 5,000.00 | 625.36 | - | 625.36 | |
| Hospital Maintenance | 2,610.04 | 108,368.80 | 108,000.00 | 2,978.84 | - | 2,978.84 | |
| Mental Health | 1,307.73 | 50,467.59 | 50,000.00 | 1,775.32 | - | 1,775.32 | |
| Intellectual Disability | 7,940.54 | 24,596.19 | 24,500.00 | 8,036.73 | - | 8,036.73 | |
| Noxious Weed | 14,095.08 | 52,321.04 | 27,997.56 | 38,418.56 | - | 38,418.56 | |
| Road and Bridge | 340,204.61 | 2,548,781.13 | 2,437,304.72 | 451,681.02 | 25,020.96 | 476,701.98 | |
| Rural Fire District No. 1 | 2,592.15 | 78,340.79 | 77,500.00 | 3,432.94 | - | 3,432.94 | |
| Service Program for the Elderly | 3,115.34 | 62,866.94 | 63,200.00 | 2,782.28 | - | 2,782.28 | |
| Special Alcohol Program | 584.00 | 10,605.49 | 11,000.00 | 189.49 | - | 189.49 | |
| Special Bridge | 12,049.09 | 100,093.24 | 93,838.86 | 18,303.47 | - | 18,303.47 | |
| Special Liability | 9,769.09 | - | - | 9,769.09 | - | 9,769.09 | |
| Special Park and Recreation | 35.55 | 4,877.10 | 4,890.00 | 22.65 | - | 22.65 | |
| Tourism and Convention Promotion | 3,608.09 | 1,037.51 | 125.00 | 4,520.60 | 125.00 | 4,645.60 | |
| Special Equipment Reserve | 100,524.81 | 25,000.00 | 12,629.34 | 112,895.47 | - | 112,895.47 | |
| Special Noxious Weed | 47,993.00 | 10,000.00 | - | 57,993.00 | - | 57,993.00 | |
| Special Highway | 175,520.06 | 76,471.80 | 184,076.82 | 67,915.04 | - | 67,915.04 | |
| Special Machinery | 221,388.26 | 555,500.00 | 523,729.75 | 253,158.51 | - | 253,158.51 | |
| Wilson County 911 | 32,076.87 | 60,190.74 | 57,810.11 | 34,457.50 | 807.10 | 35,264.60 | |
| Motor Vehicle Operation | 10,724.69 | 145,923.58 | 130,484.30 | 26,163.97 | 1,303.77 | 27,467.74 | |
| County Treasurer's Technology | 12,144.71 | 2,988.00 | - | 15,132.71 | - | 15,132.71 | |
| Register of Deeds Technology | 27,176.93 | 12,008.69 | 4,922.00 | 34,263.62 | - | 34,263.62 | |
| County Clerk's Technology | 2,169.71 | 2,988.00 | 2,500.00 | 2,657.71 | - | 2,657.71 | |
| 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 | 1,205.18 | 1,205.18 | 1,086.00 | - | 1,086.00 | |
| Emergency Preparedness Grant | 47,811.39 | 18,705.00 | 12,269.29 | 54,247.10 | 215.07 | 54,462.17 | |
| Diversion Fees | 4,345.65 | 15,111.09 | 8,735.19 | 10,721.55 | 589.95 | 11,311.50 | |
| 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, 2021

| Funds | Beginning Unencumbered Cash Balances | Receipts | Expenditures | Ending Unencumbered Cash Balances | Add Encumbrances and Accounts Payable | Cash Balance December 31, 2021 |
|--|--|------------------|-----------------|---|--|--------------------------------------|
| Special Purpose: (Continued) | | | | | | |
| Coronavirus Relief Grant | \$ 63,482.97 | \$ 6,152.70 | \$ 69,635.67 | \$ - | \$ - | \$ - |
| American Rescue Plan Grant | - | 827,940.50 | - | 827,940.50 | - | 827,940.50 |
| FEMA Grant | 94,142.57 | - | - | 94,142.57 | - | 94,142.57 |
| Pathways Grant | 33,037.01 | 50,000.00 | 58,810.92 | 24,226.09 | 801.94 | 25,028.03 |
| Trusts: | | | | | | |
| Prosecuting Attorney Training | 22,790.81 | 4,253.94 | 1,298.45 | 25,746.30 | - | 25,746.30 |
| Special Law Enforcement Trust | 6,996.60 | - | 1,000.00 | 5,996.60 | - | 5,996.60 |
| 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 | 4,807.78 | 682.50 | - | 5,490.28 | - | 5,490.28 |
| Registered Offenders Fees | 12,099.39 | 5,926.00 | - | 18,025.39 | - | 18,025.39 |
| Flex-Savings | 264,547.68 | 68,800.00 | 61,447.60 | 271,900.08 | 800.00 | 272,700.08 |
| County Donations | (39.98) | 100.00 | - | 60.02 | - | 60.02 |
| Total Primary Government (Excluding Agency Funds) | \$ 2,463,259.33 | \$ 10,439,585.70 | \$ 9,707,333.99 | \$ 3,195,511.04 | \$ 184,074.40 | \$ 3,379,585.44 |

Composition of Cash:

| | |
|--|-----------------|
| Cash on Hand | \$ 4,896.50 |
| Demand Deposit Accounts | 3,505,173.69 |
| MMA Account | 6,979,314.91 |
| Certificates of Deposit | 2,317,999.21 |
| Total Cash | 12,807,384.31 |
| Agency Funds Per Schedule 3 | (9,427,798.87) |
| Total Reporting Entity (Excluding Agency Funds) | \$ 3,379,585.44 |

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, 2021

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
- American Rescue Plan 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 compliance with Kansas cash basis laws. 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 Ambulance Fund, Health Fund, Special Alcohol Program Fund and Special Park and Recreation Fund.

3. DEPOSITS AND INVESTMENTS

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

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

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

3. DEPOSITS AND INVESTMENTS (Continued)

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, except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" are from December 15, 2021 through February 15, 2022. All deposits were legally secured at December 31, 2021.

At December 31, 2021, the County's carrying amount of deposits was \$12,802,487.81 and the bank balance was \$13,213,049.27. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,508,945.05 was covered by federal depository insurance, \$9,999,810.28 was collateralized with securities held by the pledging financial institutions' agents in the County's name, \$268,854.18 was covered with a letter of credit, \$1,435,439.76 was unsecured under a designated peak period.

4. LONG-TERM DEBT

Changes in long-term debt for the County for the year ended December 31, 2021, 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 | \$ 125,677.05 | \$ - | \$ (61,413.72) | \$ 64,263.33 | 5,831.42 |
| Two Caterpillar Motor Graders | 2.75% | July 6, 2017 | 341,760.00 | July 1, 2022 | 142,501.38 | \$ - | \$ (70,157.30) | \$ 72,344.08 | 3,911.70 |
| 2019 Caterpillar Excavator | 3.07% | January 8, 2019 | 337,618.00 | June 30, 2023 | 205,406.42 | \$ - | \$ (66,409.16) | \$ 138,997.26 | 6,305.98 |
| Election System and Software | 0.00% | April 16, 2019 | 75,388.02 | April 16, 2021 | 25,129.34 | \$ - | \$ (25,129.34) | \$ - | - |
| Caterpillar 140M Motor Grader | 3.13% | June 18, 2019 | 302,707.00 | June 30, 2024 | 246,103.44 | \$ - | \$ (58,712.71) | \$ 187,390.73 | 7,703.03 |
| 2017 John Deere Tractor | 3.07% | July 31, 2019 | 127,500.00 | July 31, 2024 | 103,526.40 | \$ - | \$ (24,720.31) | \$ 78,806.09 | 3,178.26 |
| Energy Saving Upgrades | 2.35% | December 11, 2019 | 551,466.00 | December 1, 2028 | 493,679.84 | \$ - | \$ (61,693.20) | \$ 431,986.64 | 8,306.80 |
| Motor Grader and | | | | | | | | | |
| Two Kenworth Trucks | 1.42% | March 24, 2021 | 305,500.00 | February 1, 2026 | - | 305,500.00 | - | 305,500.00 | - |
| Total Contractual Indebtedness | | | | | | | | | |
| | | | | | \$ 1,342,023.87 | \$ 305,500.00 | \$ (368,235.74) | \$ 1,279,288.13 | \$ 35,237.19 |

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

| Issue | 2022 | 2023 | 2024 | 2025 | 2026 | 2027-2028 | Total |
|-------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|
| Principal | | | | | | | |
| Capital Lease | | | | | | | |
| TAC Controls | \$ 64,263.33 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 64,263.33 |
| Two Caterpillar Motor Graders | 72,344.08 | - | - | - | - | - | 72,344.08 |
| 2019 Caterpillar Excavator | 68,447.92 | 70,549.34 | - | - | - | - | 138,997.26 |
| Caterpillar 140M Motor Grader | 60,550.42 | 62,445.64 | 64,394.67 | - | - | - | 187,390.73 |
| 2017 John Deere Tractor | 25,479.22 | 26,261.44 | 27,065.43 | - | - | - | 78,806.09 |
| Energy Saving Upgrades | 59,770.89 | 61,175.50 | 62,592.89 | 64,084.06 | 65,590.04 | 118,773.26 | 431,986.64 |
| Motor Grader and | | | | | | | |
| Two Kenworth Trucks | 59,871.66 | 60,115.69 | 60,969.33 | 61,830.25 | 62,713.07 | - | 305,500.00 |
| Total Principal Payments | 410,727.52 | 280,547.61 | 215,022.32 | 125,914.31 | 128,303.11 | 118,773.26 | 1,279,288.13 |
| Interest | | | | | | | |
| Capital Lease | | | | | | | |
| TAC Controls | 2,981.80 | - | - | - | - | - | 2,981.80 |
| Two Caterpillar Motor Graders | 1,724.89 | - | - | - | - | - | 1,724.89 |
| 2019 Caterpillar Excavator | 4,267.22 | 2,165.86 | - | - | - | - | 6,433.08 |
| Caterpillar 140M Motor Grader | 5,865.32 | 3,970.10 | 2,021.07 | - | - | - | 11,856.49 |
| 2017 John Deere Tractor | 2,419.35 | 1,637.13 | 833.19 | - | - | - | 4,889.67 |
| Energy Saving Upgrades | 10,229.11 | 8,824.50 | 7,407.11 | 5,915.94 | 4,409.96 | 7,457.83 | 44,244.45 |
| Motor Grader and | | | | | | | |
| Two Kenworth Trucks | 3,731.95 | 3,487.92 | 2,634.28 | 1,773.36 | 890.53 | - | 12,518.04 |
| Total Interest Payments | 31,219.64 | 20,085.51 | 12,895.65 | 7,689.30 | 5,300.49 | 7,457.83 | 84,648.42 |
| Total Principal and Interest | \$ 441,947.16 | \$ 300,633.12 | \$ 227,917.97 | \$ 133,603.61 | \$ 133,603.60 | \$ 126,231.09 | \$ 1,363,936.55 |

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> |
|---|--------------------|
| 2022 | \$ 67,245.13 |
| | 67,245.13 |
| Less imputed interest | <u>(2,981.80)</u> |
| Net Present Value of Minimum Lease Payments | 64,263.33 |
| Less: Current Maturities | <u>(64,263.33)</u> |
| Long-Term Capital Lease Obligations | \$ <u>0.00</u> |

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

| <u>Year Ended December 31</u> | <u>Totals</u> |
|---|--------------------|
| 2022 | \$ 74,068.97 |
| | 74,068.97 |
| Less imputed interest | <u>(1,724.89)</u> |
| Net Present Value of Minimum Lease Payments | 72,344.08 |
| Less: Current Maturities | <u>(72,344.08)</u> |
| Long-Term Capital Lease Obligations | \$ <u>0.00</u> |

The County has entered into a capital lease agreement in order to finance the acquisition of a 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> |
|---|---------------------|
| 2022 | \$ 72,715.14 |
| 2023 | <u>72,715.20</u> |
| | 145,430.34 |
| Less imputed interest | <u>(6,433.08)</u> |
| Net Present Value of Minimum Lease Payments | 138,997.26 |
| Less: Current Maturities | <u>(68,447.92)</u> |
| Long-Term Capital Lease Obligations | \$ <u>70,549.34</u> |

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

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> |
|-------------------------------------|----------------------|
| 2022 | \$ 66,415.74 |
| 2023 | 66,415.74 |
| 2024 | <u>66,415.74</u> |
| | 199,247.22 |
| Less imputed interest | <u>(11,856.49)</u> |
| Net Present Value of Minimum | |
| Lease Payments | 187,390.73 |
| Less: Current Maturities | <u>(60,550.42)</u> |
| Long-Term Capital Lease Obligations | <u>\$ 126,840.31</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> |
|-------------------------------------|---------------------|
| 2022 | \$ 27,898.57 |
| 2023 | 27,898.57 |
| 2024 | <u>27,898.62</u> |
| | 86,695.76 |
| Less imputed interest | <u>(4,889.67)</u> |
| Net Present Value of Minimum | |
| Lease Payments | 78,806.09 |
| Less: Current Maturities | <u>(25,479.22)</u> |
| Long-Term Capital Lease Obligations | <u>\$ 53,326.87</u> |

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> |
|-------------------------------------|----------------------|
| 2022 | \$ 70,000.00 |
| 2023 | 70,000.00 |
| 2024 | 70,000.00 |
| 2025 | 70,000.00 |
| 2026 | 70,000.00 |
| 2027-2028 | <u>126,231.09</u> |
| | 476,231.09 |
| Less imputed interest | <u>(44,244.45)</u> |
| Net Present Value of Minimum | |
| Lease Payments | 431,986.64 |
| Less: Current Maturities | <u>(59,770.89)</u> |
| Long-Term Capital Lease Obligations | <u>\$ 372,215.75</u> |

5. CAPITAL LEASE OBLIGATIONS (Continued)

The County has entered into a capital lease agreement in order to finance the acquisition of a motor grader and two Kenworth trucks. Payments are made annually, including interest at 1.42%. Final maturity of the lease is February 1, 2026. Future minimum lease payments are as follows:

| <u>Year Ended December 31</u> | <u>Totals</u> |
|---|----------------------|
| 2022 | \$ 63,603.61 |
| 2023 | 63,603.61 |
| 2024 | 63,603.61 |
| 2025 | 63,603.61 |
| 2026 | <u>63,603.60</u> |
| | 318,018.04 |
| Less imputed interest | <u>(12,518.04)</u> |
| Net Present Value of Minimum Lease Payments | 305,500.00 |
| Less: Current Maturities | <u>(59,871.66)</u> |
| Long-Term Capital Lease Obligations | <u>\$ 245,628.34</u> |

6. OPERATING LEASES

As of December 31, 2021, 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, 2021 was \$157,498.04. Under the current lease agreement, the future minimum operating lease payments are as follows:

| | |
|------|---------------|
| 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 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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were \$265,880.50 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,861,240.00. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2021.

Compensated Absences:

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

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

Upon termination of employment, resignation or retirement, an employee's unused vacation or sick leave will be forfeited. In accordance with the above criteria, the County has not accrued a liability for vacation or sick leave earned, but not taken, by County employees, as the amounts cannot be reasonably estimated at this time.

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

Other Post Employment Benefits:

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

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

9. RISK MANAGEMENT

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

10. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE CARE

The County currently operates a construction and demolition landfill. The County's sanitary waste disposal is handled through a transfer station. The County's sanitary landfill has been closed and engineering studies show the previously filled areas to be adequately covered. State and Federal environmental protection laws and regulations require that the County perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The cost of closure and post-closure care will be paid when due from funds accumulated for the purpose in restricted cash accounts, from allocation of ad valorem tax collections, from the proceeds of debt, or a combination of these.

11. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

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

12. HOSPITAL REVENUE BONDS

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

13. COVID-19

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 2022. Future potential impacts include a decline in receipts.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County. For the year ended December 31, 2021, the County received \$827,940.50 as a result of the American Rescue Plan Act, of which none has been spent at year end.

14. 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 | \$ 20,000.00 |
| Road and Bridge | Special Machinery | K.S.A. 19-119 | 250,000.00 |
| Motor Vehicle Operating | General | K.S.A. 8-145 | 12,713.35 |
| 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 |

15. SUBSEQUENT EVENTS

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

SUPPLEMENTARY INFORMATION

WILSON COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 (Budgeted Funds Only)
 For the Year Ended December 31, 2021

| Funds | Certified Budget | Adjustments for Qualifying Budget Credits | Total Budget for Comparison | Expenditures | | Variance - Over (Under) |
|----------------------------------|---------------------|---|-----------------------------------|--------------------------------------|--|-------------------------------|
| | | | | Charged to Current Year Budget | | |
| General | \$ 4,484,571.00 | \$ - | \$ 4,484,571.00 | \$ 4,378,135.58 | | \$ (106,435.42) |
| Special Purpose: | | | | | | |
| Ambulance | 413,800.00 | - | 413,800.00 | 421,300.08 | | 7,500.08 |
| Appraiser's Cost | 299,357.00 | - | 299,357.00 | 283,050.64 | | (16,306.36) |
| Conservation District | 27,000.00 | - | 27,000.00 | 25,000.00 | | (2,000.00) |
| Direct Election | 72,398.00 | - | 72,398.00 | 62,421.12 | | (9,976.88) |
| Economic Development | 10,835.00 | - | 10,835.00 | 4,256.17 | | (6,578.83) |
| Health | 247,541.00 | 220,773.84 | 468,314.84 | 499,259.64 | | 30,944.80 |
| 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 | 24,500.00 | | (2,000.00) |
| Noxious Weed | 59,670.00 | - | 59,670.00 | 27,997.56 | | (31,672.44) |
| Road and Bridge | 2,451,814.00 | - | 2,451,814.00 | 2,437,304.72 | | (14,509.28) |
| 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 | 8,716.00 | - | 8,716.00 | 11,000.00 | | 2,284.00 |
| Special Bridge | 100,000.00 | - | 100,000.00 | 93,838.86 | | (6,161.14) |
| Special Liability | 9,769.00 | - | 9,769.00 | - | | (9,769.00) |
| Special Park and Recreation | 2,352.00 | - | 2,352.00 | 4,890.00 | | 2,538.00 |
| Tourism and Convention Promotion | 3,538.00 | - | 3,538.00 | 125.00 | | (3,413.00) |
| Special Noxious Weed | 37,993.00 | - | 37,993.00 | - | | (37,993.00) |

WILSON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

| | Current Year | | | F Variance - Over (Under) |
|-------------------------------------|------------------------|---------------------|------------------------|------------------------------------|
| | Prior Year Audit | Actual | Budget | |
| | | | | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | \$ 3,482,403.33 | \$ 3,370,499.66 | \$ 3,487,749.00 | \$ (117,249.34) |
| Delinquent Tax | 107,946.75 | 101,224.18 | 71,587.00 | 29,637.18 |
| Motor Vehicle Tax | 336,407.91 | 352,426.36 | 344,212.00 | 8,214.36 |
| Recreational Vehicle Tax | 7,937.46 | 8,385.24 | 7,599.00 | 786.24 |
| 16/20 M Truck Tax | 16,648.00 | 21,363.20 | 19,197.00 | 2,166.20 |
| Commercial Vehicle Tax | 19,194.53 | 19,265.44 | 19,907.00 | (641.56) |
| Mineral Production Tax | 13,190.99 | 14,683.52 | 7,325.00 | 7,358.52 |
| Neighborhood Revitalization Rebates | (9,553.52) | (21,967.78) | (22,592.00) | 624.22 |
| Interest on Tax | 144,647.37 | 174,179.59 | 100,000.00 | 74,179.59 |
| Intergovernmental | | | | |
| Federal Grants | 1,105.78 | 1,329.71 | - | 1,329.71 |
| Local Alcoholic Liquor Tax | 2,135.64 | 4,877.05 | 2,352.00 | 2,525.05 |
| Licenses, Fees, and Permits | | | | |
| Officer Fees | 103,072.12 | 114,799.37 | 80,000.00 | 34,799.37 |
| Landfill Fees | 83,629.90 | 83,000.83 | 80,000.00 | 3,000.83 |
| Use of Money and Property | | | | |
| Interest on Investments | 53,668.20 | 30,276.35 | 15,000.00 | 15,276.35 |
| Other Receipts | | | | |
| Miscellaneous | 41,161.35 | 98,014.18 | - | 98,014.18 |
| Operating Transfers from | | | | |
| Motor Vehicle Operating Fund | 67,883.27 | 12,713.35 | 44,000.00 | (31,286.65) |
| Total Receipts | 4,471,479.08 | 4,385,070.25 | \$ 4,256,336.00 | \$ 128,734.25 |
| Expenditures | | | | |
| General Government | | | | |
| County Commission | | | | |
| Personal Services | 58,931.00 | 59,849.45 | \$ 59,840.00 | \$ 9.45 |
| Contractual Services | 1,800.00 | 16,823.80 | 1,900.00 | 14,923.80 |
| Commodities | 311.89 | - | - | - |
| Employee Benefits | 30,143.90 | 34,007.70 | 31,851.00 | 2,156.70 |
| Health Savings | 2,400.00 | 2,400.00 | 2,400.00 | - |
| Reimbursed Expense | (300.00) | (85.61) | - | (85.61) |
| Total County Commission | 93,286.79 | 112,995.34 | 95,991.00 | 17,004.34 |

Schedule 2
1 of 48 (Continued)

WILSON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2021

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

| | Current Year | | | | Variance - Over (Under) |
|---------------------------------|------------------------|-------------------|-------------------|--------------------|-------------------------------|
| | Prior Year Audit | Actual | Budget | | |
| | | | | | |
| Expenditures (Continued) | | | | | |
| County Clerk | | | | | |
| Personal Services | \$ 110,313.11 | \$ 107,798.04 | \$ 111,900.00 | \$ (4,101.96) | |
| Contractual Services | 3,209.72 | 3,006.45 | 4,545.00 | (1,538.55) | |
| Commodities | 552.53 | 1,106.17 | 1,500.00 | (393.83) | |
| Capital Outlay | - | - | 1,000.00 | (1,000.00) | |
| Employee Benefits | 40,362.53 | 42,227.09 | 46,395.00 | (4,167.91) | |
| Health Savings | 2,400.00 | 2,400.00 | 2,400.00 | - | |
| Reimbursed Expense | (300.00) | - | - | - | |
| Total County Clerk | <u>156,537.89</u> | <u>156,537.75</u> | <u>167,740.00</u> | <u>(11,202.25)</u> | |
| County Treasurer | | | | | |
| Personal Services | 100,476.49 | 109,957.50 | 116,000.00 | (6,042.50) | |
| Contractual Services | 26,642.79 | 23,335.18 | 13,750.00 | 9,585.18 | |
| Commodities | 1,379.60 | 313.07 | 3,650.00 | (3,336.93) | |
| Employee Benefits | 53,181.05 | 60,704.70 | 72,686.00 | (11,981.30) | |
| Health Savings | 4,000.00 | 4,000.00 | 4,000.00 | - | |
| Reimbursed Expense | (500.00) | - | - | - | |
| Total County Treasurer | <u>185,179.93</u> | <u>198,310.45</u> | <u>210,086.00</u> | <u>(11,775.55)</u> | |
| County Attorney | | | | | |
| Personal Services | 105,179.48 | 115,492.90 | 108,000.00 | 7,492.90 | |
| Contractual Services | 12,974.63 | 17,370.03 | 32,025.00 | (14,654.97) | |
| Commodities | 3,364.21 | 5,816.35 | 2,000.00 | 3,816.35 | |
| Capital Outlay | - | 998.44 | 1,000.00 | (1.56) | |
| Employee Benefits | 34,062.52 | 27,660.26 | 49,235.00 | (21,574.74) | |
| Health Savings | 1,600.00 | 1,600.00 | 1,600.00 | - | |
| Reimbursed Expense | (270.00) | (50.00) | - | (50.00) | |
| Total County Attorney | <u>156,910.84</u> | <u>168,887.98</u> | <u>193,860.00</u> | <u>(24,972.02)</u> | |
| Register of Deeds | | | | | |
| Personal Services | 81,928.30 | 83,217.91 | 82,205.00 | 1,012.91 | |
| Contractual Services | 2,463.33 | 2,657.74 | 4,710.00 | (2,052.26) | |
| Commodities | 3,842.49 | 2,879.43 | 3,310.00 | (430.57) | |
| Capital Outlay | - | - | 4,665.00 | (4,665.00) | |
| Employee Benefits | 35,317.66 | 32,796.66 | 34,622.00 | (1,825.34) | |
| Health Savings | 1,600.00 | 1,600.00 | 1,600.00 | - | |
| Reimbursed Expense | (200.00) | - | - | - | |
| Total Register of Deeds | <u>124,951.78</u> | <u>123,151.74</u> | <u>131,112.00</u> | <u>(7,960.26)</u> | |
| Indigent Defense | | | | | |
| Contractual Services | 184,057.09 | 218,593.27 | 100,000.00 | 118,593.27 | |
| Reimbursed Expense | (57,963.63) | (40,760.21) | - | (40,760.21) | |
| Total Indigent Defense | <u>126,093.46</u> | <u>177,833.06</u> | <u>100,000.00</u> | <u>77,833.06</u> | |

Schedule 2
1 of 48 (Continued)

WILSON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2021

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

| | Current Year | | | | Variance - Over (Under) |
|---------------------------------|------------------------|-------------------|-------------------|--------------------|-------------------------------|
| | Prior Year Audit | Actual | Budget | | |
| | | | | | |
| Expenditures (Continued) | | | | | |
| Unified Court | | | | | |
| Contractual Services | \$ 78,433.54 | \$ 37,199.98 | \$ 65,000.00 | \$ (27,800.02) | |
| Commodities | 8,828.18 | 10,531.59 | 11,410.00 | (878.41) | |
| Capital Outlay | - | 6,355.01 | 4,000.00 | 2,355.01 | |
| Reimbursed Expense | (18,514.31) | (1,262.60) | - | (1,262.60) | |
| Total Unified Court | <u>68,747.41</u> | <u>52,823.98</u> | <u>80,410.00</u> | <u>(27,586.02)</u> | |
| Courthouse General | | | | | |
| Personal Services | 18,725.00 | 8,650.00 | - | 8,650.00 | |
| Contractual Services | 319,994.83 | 256,416.71 | 300,000.00 | (43,583.29) | |
| Commodities | 45,332.22 | 48,138.17 | 75,000.00 | (26,861.83) | |
| Capital Outlay | 173,640.19 | 137,245.14 | 125,000.00 | 12,245.14 | |
| Employee Benefits | 6,354.00 | 10,740.48 | - | 10,740.48 | |
| Health Savings | 9,363.16 | 389.85 | - | 389.85 | |
| Reimbursed Expense | (13,664.64) | (26.14) | - | (26.14) | |
| Total Courthouse General | <u>559,744.76</u> | <u>461,554.21</u> | <u>500,000.00</u> | <u>(38,445.79)</u> | |
| GIS | | | | | |
| Personal Services | 37,908.17 | 38,973.76 | 38,630.00 | 343.76 | |
| Contractual Services | 7,290.82 | 9,177.00 | 16,825.00 | (7,648.00) | |
| Commodities | 1,211.33 | 1,969.08 | 1,500.00 | 469.08 | |
| Capital Outlay | 1,642.50 | - | 2,000.00 | (2,000.00) | |
| Employee Benefits | 13,714.81 | 14,923.23 | 15,204.00 | (280.77) | |
| Health Savings | 800.00 | 800.00 | 800.00 | - | |
| Reimbursed Expense | (100.00) | - | - | - | |
| Total GIS | <u>62,467.63</u> | <u>65,843.07</u> | <u>74,959.00</u> | <u>(9,115.93)</u> | |
| County Coordinator | | | | | |
| Personal Services | 46,967.04 | 48,271.64 | 47,885.00 | 386.64 | |
| Contractual Services | 1,057.13 | 2,140.48 | 2,725.00 | (584.52) | |
| Commodities | 261.13 | 189.74 | 500.00 | (310.26) | |
| Capital Outlay | 1,005.00 | - | 500.00 | (500.00) | |
| Employee Benefits | 15,297.22 | 16,457.63 | 16,850.00 | (392.37) | |
| Health Savings | 800.00 | 800.00 | 800.00 | - | |
| Reimbursed Expense | (100.00) | - | - | - | |
| Total County Coordinator | <u>65,287.52</u> | <u>67,859.49</u> | <u>69,260.00</u> | <u>(1,400.51)</u> | |
| Zoning | | | | | |
| Contractual Services | 32.80 | 34.00 | 1,000.00 | (966.00) | |
| Commodities | - | - | 500.00 | (500.00) | |
| Reimbursed Expense | (100.00) | (200.00) | - | (200.00) | |
| Total Zoning | <u>(67.20)</u> | <u>(166.00)</u> | <u>1,500.00</u> | <u>(1,666.00)</u> | |

WILSON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2021

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

| | Current Year | | | | Variance - Over (Under) |
|---------------------------------|------------------------|---------------------|---------------------|--------------------|-------------------------------|
| | Prior Year Audit | Actual | Budget | | |
| | | | | | |
| Expenditures (Continued) | | | | | |
| Maintenance | | | | | |
| Personal Services | \$ 68,736.70 | \$ 69,783.15 | \$ 70,270.00 | \$ (486.85) | |
| Contractual Services | 1,020.64 | 1,076.43 | 650.00 | 426.43 | |
| Commodities | 6,620.36 | 6,344.90 | 6,800.00 | (455.10) | |
| Capital Outlay | 748.02 | 722.66 | 1,000.00 | (277.34) | |
| Employee Benefits | 39,738.58 | 44,041.22 | 45,525.00 | (1,483.78) | |
| Health Savings | 1,600.00 | 1,600.00 | 1,600.00 | - | |
| Reimbursed Expense | (200.00) | - | - | - | |
| Total Maintenance | <u>118,264.30</u> | <u>123,568.36</u> | <u>125,845.00</u> | <u>(2,276.64)</u> | |
| Total General Government | <u>1,717,405.11</u> | <u>1,709,199.43</u> | <u>1,750,763.00</u> | <u>(41,563.57)</u> | |
| Public Safety | | | | | |
| Sheriff | | | | | |
| Personal Services | 1,050,254.89 | 1,012,359.92 | 1,037,327.00 | (24,967.08) | |
| Contractual Services | 284,979.65 | 267,384.78 | 252,800.00 | 14,584.78 | |
| Commodities | 496,243.69 | 416,074.28 | 248,500.00 | 167,574.28 | |
| Capital Outlay | 6,338.00 | - | 5,000.00 | (5,000.00) | |
| Employee Benefits | 401,362.55 | 430,887.99 | 484,779.00 | (53,891.01) | |
| Health Savings | 24,800.00 | 25,050.00 | 24,800.00 | 250.00 | |
| Reimbursed Expense | (299,919.49) | (214,720.54) | (150,000.00) | (64,720.54) | |
| Total Sheriff | <u>1,964,059.29</u> | <u>1,937,036.43</u> | <u>1,903,206.00</u> | <u>33,830.43</u> | |
| E911 - Dispatch | | | | | |
| Personal Services | 178,396.26 | 182,462.85 | 200,000.00 | (17,537.15) | |
| Contractual Services | - | - | 1,000.00 | (1,000.00) | |
| Commodities | 920.23 | 781.35 | 1,000.00 | (218.65) | |
| Capital Outlay | 28,264.62 | 24,960.14 | - | 24,960.14 | |
| Employee Benefits | 69,717.05 | 69,724.71 | 85,570.00 | (15,845.29) | |
| Health Savings | 4,800.00 | 4,800.00 | 4,800.00 | - | |
| Total E911 - Dispatch | <u>282,098.16</u> | <u>282,729.05</u> | <u>292,370.00</u> | <u>(9,640.95)</u> | |
| Juvenile Detention | | | | | |
| Contractual Services | 51,731.00 | 40,284.00 | 40,287.00 | (3.00) | |
| Emergency Preparedness | | | | | |
| Personal Services | 23,666.77 | 22,910.62 | 22,800.00 | 110.62 | |
| Contractual Services | 1,366.00 | 842.48 | 3,150.00 | (2,307.52) | |
| Commodities | - | - | 4,075.00 | (4,075.00) | |
| Employee Benefits | 4,076.83 | 3,902.13 | 4,532.00 | (629.87) | |
| Reimbursed Expense | (100.00) | - | - | - | |
| Total Sheriff | <u>29,009.60</u> | <u>27,655.23</u> | <u>34,557.00</u> | <u>(6,901.77)</u> | |
| Capital Outlay Projects | | | | | |
| Capital Outlay | 32,500.00 | 34,381.00 | 35,000.00 | (619.00) | |
| Reimbursed Expense | - | (25,000.00) | - | (25,000.00) | |
| Total Capital Outlay Projects | <u>32,500.00</u> | <u>9,381.00</u> | <u>35,000.00</u> | <u>(25,619.00)</u> | |
| Total Public Safety | <u>2,359,398.05</u> | <u>2,297,085.71</u> | <u>2,305,420.00</u> | <u>(8,334.29)</u> | |

WILSON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2021

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

| | Current Year | | | Variance - Over (Under) |
|-----------------------------------|------------------------|----------------------|------------------------|-------------------------------|
| | Prior Year Audit | Actual | Budget | |
| | | | | |
| Expenditures (Continued) | | | | |
| Health | | | | |
| Coroner | | | | |
| Contractual Services | \$ 19,955.52 | \$ 18,481.20 | \$ 25,000.00 | \$ (6,518.80) |
| Reimbursed Expense | (3,036.14) | (485.83) | - | (485.83) |
| Total Coroner | <u>16,919.38</u> | <u>17,995.37</u> | <u>25,000.00</u> | <u>(7,004.63)</u> |
| Agriculture | | | | |
| Agriculture Appropriations | | | | |
| Contractual Services - Fair | 26,250.00 | 8,750.00 | 17,500.00 | (8,750.00) |
| Total Agricultural Appropriations | <u>26,250.00</u> | <u>8,750.00</u> | <u>17,500.00</u> | <u>(8,750.00)</u> |
| Economic Development | | | | |
| Economic Development | | | | |
| Capital Outlay | - | - | 8,000.00 | (8,000.00) |
| Sanitation | | | | |
| Landfill | | | | |
| Contractual Services | 163,999.86 | 183,431.01 | 165,000.00 | 18,431.01 |
| Commodities | 160,063.76 | 162,004.12 | 160,000.00 | 2,004.12 |
| Capital Outlay | 803.57 | - | 3,000.00 | (3,000.00) |
| Reimbursed Expense | - | (377.06) | - | (377.06) |
| Total Landfill | <u>324,867.19</u> | <u>345,058.07</u> | <u>328,000.00</u> | <u>17,058.07</u> |
| Social Services for Aged and Poor | | | | |
| Appropriation | - | - | 7,095.00 | (7,095.00) |
| Household Hazardous Waste | | | | |
| Contractual Services | - | 47.00 | 1,200.00 | (1,153.00) |
| Capital Outlay | - | - | 500.00 | (500.00) |
| Total Household Hazardous Waste | <u>-</u> | <u>47.00</u> | <u>1,700.00</u> | <u>(1,653.00)</u> |
| Total Sanitation | <u>324,867.19</u> | <u>345,105.07</u> | <u>336,795.00</u> | <u>8,310.07</u> |
| Capital Outlay | | | | |
| Capital Outlay | - | - | 41,093.00 | (41,093.00) |
| Total Expenditures | <u>4,444,839.73</u> | <u>4,378,135.58</u> | <u>\$ 4,484,571.00</u> | <u>\$ (106,435.42)</u> |
| Receipts Over(Under) Expenditures | 26,639.35 | 6,934.67 | | |
| Unencumbered Cash, Beginning | <u>424,457.51</u> | <u>451,096.86</u> | | |
| Unencumbered Cash, Ending | <u>\$ 451,096.86</u> | <u>\$ 458,031.53</u> | | |

**WILSON COUNTY, KANSAS
AMBULANCE FUND**

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

For the Year Ended December 31, 2021

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

| | Current Year | | | | Variance - Over (Under) |
|-------------------------------------|---------------------------------|---------------------|----------------------|--------------------|--|
| | Prior Year Audit | | Actual | Budget | |
| | Year | Actual | Budget | | |
| Receipts | | | | | |
| Taxes and Shared Receipts | | | | | |
| Ad Valorem Tax | \$ 319,248.05 | \$ 359,635.37 | \$ 372,136.00 | \$ (12,500.63) | |
| Delinquent Tax | 7,939.88 | 8,560.13 | 7,297.00 | 1,263.13 | |
| Motor Vehicle Tax | 23,976.93 | 31,029.37 | 31,551.00 | (521.63) | |
| Recreational Vehicle Tax | 562.58 | 740.83 | 697.00 | 43.83 | |
| 16/20 M Truck Tax | 1,403.06 | 1,473.14 | 1,760.00 | (286.86) | |
| Commercial Vehicle Tax | 1,325.80 | 1,762.51 | 1,825.00 | (62.49) | |
| Mineral Production Tax | 1,137.42 | 1,146.35 | 500.00 | 646.35 | |
| Neighborhood Revitalization Rebates | (875.78) | (2,344.46) | (2,303.00) | (41.46) | |
| Other Receipts | | | | | |
| Miscellaneous | - | 13,566.67 | - | 13,566.67 | |
| Total Receipts | 354,717.94 | 415,569.91 | \$ 413,463.00 | \$ 2,106.91 | |
| Expenditures | | | | | |
| Public Safety | | | | | |
| Contractual Services | 343,066.73 | 421,300.08 | \$ 413,800.00 | \$ 7,500.08 | |
| Total Expenditures | 343,066.73 | 421,300.08 | \$ 413,800.00 | \$ 7,500.08 | |
| Receipts Over(Under) Expenditures | 11,651.21 | (5,730.17) | | | |
| Unencumbered Cash, Beginning | 13,895.64 | 25,546.85 | | | |
| Unencumbered Cash, Ending | \$ 25,546.85 | \$ 19,816.68 | | | |

WILSON COUNTY, KANSAS
APPRASIER'S COST FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

| | Current Year | | | | Variance - Over (Under) | |
|-------------------------------------|-----------------------------|---------------------|----------------------|-----------------------|--|--|
| | Prior Year | | Actual | | | |
| | Audit | Budget | | | | |
| Receipts | | | | | | |
| Taxes and Shared Receipts | | | | | | |
| Ad Valorem Tax | \$ 245,423.41 | \$ 247,619.12 | \$ 256,226.00 | \$ (8,606.88) | | |
| Delinquent Tax | 7,803.35 | 7,249.05 | 5,024.00 | 2,225.05 | | |
| Motor Vehicle Tax | 24,200.71 | 24,888.52 | 24,252.00 | 636.52 | | |
| Recreational Vehicle Tax | 570.35 | 592.03 | 535.00 | 57.03 | | |
| 16/20 M Truck Tax | 1,248.13 | 1,525.31 | 1,353.00 | 172.31 | | |
| Commercial Vehicle Tax | 1,370.96 | 1,357.86 | 1,403.00 | (45.14) | | |
| Mineral Production Tax | 895.88 | 795.36 | 500.00 | 295.36 | | |
| Neighborhood Revitalization Rebates | (673.31) | (1,613.92) | (1,585.00) | (28.92) | | |
| Licenses, Fees, and Permits | | | | | | |
| Officer Fees | 1,560.37 | 1,084.00 | 1,000.00 | 84.00 | | |
| Other Receipts | | | | | | |
| Miscellaneous | 1,517.00 | 108.00 | - | 108.00 | | |
| Total Receipts | 283,916.85 | 283,605.33 | \$ 288,708.00 | \$ (5,102.67) | | |
| Expenditures | | | | | | |
| General Government | | | | | | |
| Personal Services | 144,385.92 | 153,214.49 | \$ 153,332.00 | \$ (117.51) | | |
| Contractual Services | 44,914.95 | 36,720.63 | 43,145.00 | (6,424.37) | | |
| Commodities | 5,828.84 | 6,690.53 | 10,100.00 | (3,409.47) | | |
| Employee Benefits | 74,483.66 | 83,201.41 | 89,580.00 | (6,378.59) | | |
| Health Savings | 3,200.00 | 3,214.00 | 3,200.00 | 14.00 | | |
| Reimbursed Expense | (403.31) | 9.58 | - | 9.58 | | |
| Total Expenditures | 272,410.06 | 283,050.64 | \$ 299,357.00 | \$ (16,306.36) | | |
| Receipts Over(Under) Expenditures | 11,506.79 | 554.69 | | | | |
| Unencumbered Cash, Beginning | 28,138.45 | 39,645.24 | | | | |
| Unencumbered Cash, Ending | \$ 39,645.24 | \$ 40,199.93 | | | | |

WILSON COUNTY, KANSAS
COMMUNITY COLLEGE TUITION FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

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

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

**WILSON COUNTY, KANSAS
CONSERVATION DISTRICT FUND**

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

For the Year Ended December 31, 2021

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

| | Current Year | | | Variance - Over (Under) |
|-------------------------------------|---------------------------------|--------------------|---------------------|--|
| | Prior Year Audit | | Actual | |
| | | | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | \$ 24,194.60 | \$ 21,671.01 | \$ 22,346.00 | \$ (674.99) |
| Delinquent Tax | 696.94 | 672.90 | 438.00 | 234.90 |
| Motor Vehicle Tax | 1,950.74 | 2,361.12 | 2,382.00 | (20.88) |
| Recreational Vehicle Tax | 45.50 | 56.46 | 53.00 | 3.46 |
| 16/20 M Truck Tax | 133.23 | 115.48 | 133.00 | (17.52) |
| Commercial Vehicle Tax | 104.12 | 133.63 | 138.00 | (4.37) |
| Mineral Production Tax | 87.75 | 69.55 | 25.00 | 44.55 |
| Neighborhood Revitalization Rebates | (66.37) | (141.24) | (138.00) | (3.24) |
| Total Receipts | 27,146.51 | 24,938.91 | \$ 25,377.00 | \$ (438.09) |
| Expenditures | | | | |
| Agriculture | | | | |
| Contractual Services | 25,000.00 | 25,000.00 | \$ 27,000.00 | \$ (2,000.00) |
| Total Expenditures | 25,000.00 | 25,000.00 | \$ 27,000.00 | \$ (2,000.00) |
| Receipts Over(Under) Expenditures | 2,146.51 | (61.09) | | |
| Unencumbered Cash, Beginning | 0.78 | 2,147.29 | | |
| Unencumbered Cash, Ending | \$ 2,147.29 | \$ 2,086.20 | | |

WILSON COUNTY, KANSAS
DIRECT ELECTION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

| | Current Year | | | | Variance - Over (Under) | |
|--|---------------------------------|---------------------|---------------------|----------------------|--|--|
| | Prior Year Audit | | Actual | | | |
| | | | Budget | | | |
| Receipts | | | | | | |
| Taxes and Shared Receipts | | | | | | |
| Ad Valorem Tax | \$ 62,702.96 | \$ 51,093.02 | \$ 52,795.00 | \$ (1,701.98) | | |
| Delinquent Tax | 1,427.64 | 1,578.01 | 1,035.00 | 543.01 | | |
| Motor Vehicle Tax | 4,291.42 | 6,013.99 | 6,193.00 | (179.01) | | |
| Recreational Vehicle Tax | 100.34 | 143.75 | 137.00 | 6.75 | | |
| 16/20 M Truck Tax | 271.59 | 258.97 | 345.00 | (86.03) | | |
| Commercial Vehicle Tax | 233.32 | 345.93 | 358.00 | (12.07) | | |
| Mineral Production Tax | 215.23 | 164.01 | 50.00 | 114.01 | | |
| Neighborhood Revitalization Rebates | (172.01) | (333.03) | (327.00) | (6.03) | | |
| Intergovernmental | | | | | | |
| Federal Grants | 8,279.55 | - | - | - | | |
| Total Receipts | 77,350.04 | 59,264.65 | \$ 60,586.00 | \$ (1,321.35) | | |
| Expenditures | | | | | | |
| General Government | | | | | | |
| Personal Services | 10,396.82 | 10,809.43 | \$ 15,000.00 | \$ (4,190.57) | | |
| Contractual Services | 28,115.23 | 13,985.81 | 24,250.00 | (10,264.19) | | |
| Commodities | 22,601.17 | 8,719.21 | 15,500.00 | (6,780.79) | | |
| Capital Outlay | 4,129.34 | 10,000.00 | 15,000.00 | (5,000.00) | | |
| Employee Benefits | 1,789.97 | 1,965.96 | 2,648.00 | (682.04) | | |
| Reimbursed Expense | (1,349.40) | (3,059.29) | - | (3,059.29) | | |
| Operating Transfers to Special Equipment Reserve Fund | 14,000.00 | 20,000.00 | - | 20,000.00 | | |
| Total Expenditures | 79,683.13 | 62,421.12 | \$ 72,398.00 | \$ (9,976.88) | | |
| Receipts Over(Under) Expenditures | (2,333.09) | (3,156.47) | | | | |
| Unencumbered Cash, Beginning | 15,655.09 | 13,322.00 | | | | |
| Unencumbered Cash, Ending | \$ 13,322.00 | \$ 10,165.53 | | | | |

WILSON COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

| | Current Year | | | Variance - Over (Under) |
|-----------------------------------|------------------------|--------------------|---------------------|-------------------------------|
| | Prior Year Audit | Actual | Budget | |
| | | | | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | \$ (0.01) | \$ - | \$ - | \$ - |
| Delinquent Tax | 0.53 | 0.28 | - | 0.28 |
| Mineral Production Tax | 0.09 | - | - | - |
| Total Receipts | 0.61 | 0.28 | \$ - | \$ 0.28 |
| Expenditures | | | | |
| Economic Development | | | | |
| Contractual Services | 3,811.35 | 4,256.17 | \$ 10,835.00 | \$ (6,578.83) |
| Total Expenditures | 3,811.35 | 4,256.17 | \$ 10,835.00 | \$ (6,578.83) |
| Receipts Over(Under) Expenditures | (3,810.74) | (4,255.89) | | |
| Unencumbered Cash, Beginning | 10,834.99 | 7,024.25 | | |
| Unencumbered Cash, Ending | \$ 7,024.25 | \$ 2,768.36 | | |

WILSON COUNTY, KANSAS
HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

| | Current Year | | | Variance - Over (Under) |
|--|---------------------------------|----------------------|----------------------|--|
| | Prior Year Audit | Actual | Budget | |
| | | | | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | \$ (59.46) | \$ 17,681.37 | \$ 18,103.00 | \$ (421.63) |
| Delinquent Tax | 6,289.74 | 2,975.55 | 355.00 | 2,620.55 |
| Motor Vehicle Tax | 17,512.51 | 2,600.05 | - | 2,600.05 |
| Recreational Vehicle Tax | 405.67 | 56.53 | - | 56.53 |
| 16/20 M Truck Tax | 1,384.45 | 993.71 | - | 993.71 |
| Commercial Vehicle Tax | 898.16 | 7.18 | - | 7.18 |
| Mineral Production Tax | 72.96 | 65.44 | 500.00 | (434.56) |
| Neighborhood Revitalization Rebates | - | (114.45) | (112.00) | (2.45) |
| Intergovernmental | | | | |
| Federal Grants | 228,153.03 | 196,561.84 | - | 196,561.84 |
| State Grants | 19,778.00 | 24,212.00 | - | 24,212.00 |
| Contracts with Other Governments | 12,552.35 | - | - | - |
| Licenses, Fees, and Permits | | | | |
| Service Fees | 119,963.40 | 88,539.05 | - | 88,539.05 |
| Other Receipts | | | | |
| Miscellaneous | - | 230.70 | - | 230.70 |
| Total Receipts | 406,950.81 | 333,808.97 | \$ 18,846.00 | \$ 314,962.97 |
| Expenditures | | | | |
| Health | | | | |
| Personal Services | 251,324.45 | 245,566.66 | \$ 254,680.00 | \$ (9,113.34) |
| Contractual Services | 90,086.96 | 73,839.13 | 59,000.00 | 14,839.13 |
| Commodities | 104,715.59 | 98,035.20 | 60,300.00 | 37,735.20 |
| Capital Outlay | 1,316.75 | - | 7,000.00 | (7,000.00) |
| Employee Benefits | 89,977.41 | 77,818.65 | 105,561.00 | (27,742.35) |
| Health Savings | 4,000.00 | 4,000.00 | 4,000.00 | - |
| Reimbursed Expense | (655.00) | - | (243,000.00) | 243,000.00 |
| Total Certified Budget | | | 247,541.00 | 251,718.64 |
| Adjustments for Qualifying Budget Credits | | | 220,773.84 | (220,773.84) |
| Total Expenditures | 540,766.16 | 499,259.64 | \$ 468,314.84 | \$ 30,944.80 |
| Receipts Over(Under) Expenditures | (133,815.35) | (165,450.67) | | |
| Unencumbered Cash, Beginning | 442,686.10 | 308,870.75 | | |
| Unencumbered Cash, Ending | \$ 308,870.75 | \$ 143,420.08 | | |

WILSON COUNTY, KANSAS
HISTORICAL SOCIETY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

| | Current Year | | | Variance - Over (Under) |
|-------------------------------------|------------------------|------------------|--------------------|-------------------------------|
| | Prior Year Audit | Actual | Budget | |
| | | | | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | \$ 4,424.53 | \$ 4,390.37 | \$ 4,524.00 | \$ (133.63) |
| Delinquent Tax | 146.79 | 134.03 | 89.00 | 45.03 |
| Motor Vehicle Tax | 456.38 | 450.57 | 430.00 | 20.57 |
| Recreational Vehicle Tax | 10.67 | 10.74 | 9.00 | 1.74 |
| 16/20 M Truck Tax | 26.35 | 28.10 | 24.00 | 4.10 |
| Commercial Vehicle Tax | 25.26 | 24.55 | 25.00 | (0.45) |
| Mineral Production Tax | 16.22 | 14.13 | - | 14.13 |
| Neighborhood Revitalization Rebates | (12.16) | (28.63) | (28.00) | (0.63) |
| Total Receipts | <u>5,094.04</u> | <u>5,023.86</u> | <u>\$ 5,073.00</u> | <u>\$ (49.14)</u> |
| Expenditures | | | | |
| Culture and Recreation | | | | |
| Contractual Services | <u>5,000.00</u> | <u>5,000.00</u> | <u>\$ 5,500.00</u> | <u>\$ (500.00)</u> |
| Total Expenditures | <u>5,000.00</u> | <u>5,000.00</u> | <u>\$ 5,500.00</u> | <u>\$ (500.00)</u> |
| Receipts Over(Under) Expenditures | 94.04 | 23.86 | | |
| Unencumbered Cash, Beginning | <u>507.46</u> | <u>601.50</u> | | |
| Unencumbered Cash, Ending | <u>\$ 601.50</u> | <u>\$ 625.36</u> | | |

WILSON COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

| | Current Year | | | | Variance - Over (Under) |
|-------------------------------------|---------------------------------|--------------|---------------|---------------|--|
| | Prior Year Audit | | Actual | Budget | |
| | | | | | |
| Receipts | | | | | |
| Taxes and Shared Receipts | | | | | |
| Ad Valorem Tax | \$ 95,926.94 | \$ 94,903.75 | \$ 98,134.00 | \$ (3,230.25) | |
| Delinquent Tax | 3,078.05 | 2,852.04 | 1,924.00 | 928.04 | |
| Motor Vehicle Tax | 9,104.39 | 9,614.13 | 9,473.00 | 141.13 | |
| Recreational Vehicle Tax | 213.33 | 228.84 | 209.00 | 19.84 | |
| 16/20 M Truck Tax | 558.76 | 553.44 | 528.00 | 25.44 | |
| Commercial Vehicle Tax | 498.40 | 530.45 | 548.00 | (17.55) | |
| Mineral Production Tax | 351.45 | 304.69 | 200.00 | 104.69 | |
| Neighborhood Revitalization Rebates | (263.15) | (618.54) | (607.00) | (11.54) | |
| Total Receipts | 109,468.17 | 108,368.80 | \$ 110,409.00 | \$ (2,040.20) | |
| 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 | 1,468.17 | 368.80 | | | |
| Unencumbered Cash, Beginning | 1,141.87 | 2,610.04 | | | |
| Unencumbered Cash, Ending | \$ 2,610.04 | \$ 2,978.84 | | | |

WILSON COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

| | Current Year | | | Variance - Over (Under) |
|-------------------------------------|------------------------|--------------------|---------------------|-------------------------------|
| | Prior Year Audit | Actual | Budget | |
| | | | | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | \$ 43,964.29 | \$ 44,274.04 | \$ 45,749.00 | \$ (1,474.96) |
| Delinquent Tax | 1,318.62 | 1,277.10 | 897.00 | 380.10 |
| Motor Vehicle Tax | 4,260.53 | 4,445.46 | 4,346.00 | 99.46 |
| Recreational Vehicle Tax | 100.43 | 105.87 | 96.00 | 9.87 |
| 16/20 M Truck Tax | 220.52 | 268.39 | 242.00 | 26.39 |
| Commercial Vehicle Tax | 241.19 | 243.20 | 251.00 | (7.80) |
| Mineral Production Tax | 158.94 | 142.09 | 50.00 | 92.09 |
| Neighborhood Revitalization Rebates | (120.60) | (288.56) | (283.00) | (5.56) |
| Total Receipts | <u>50,143.92</u> | <u>50,467.59</u> | <u>\$ 51,348.00</u> | <u>\$ (880.41)</u> |
| Expenditures | | | | |
| Health | | | | |
| Contractual Services | <u>50,000.00</u> | <u>50,000.00</u> | <u>\$ 52,000.00</u> | <u>\$ (2,000.00)</u> |
| Total Expenditures | <u>50,000.00</u> | <u>50,000.00</u> | <u>\$ 52,000.00</u> | <u>\$ (2,000.00)</u> |
| Receipts Over(Under) Expenditures | 143.92 | 467.59 | | |
| Unencumbered Cash, Beginning | <u>1,163.81</u> | <u>1,307.73</u> | | |
| Unencumbered Cash, Ending | <u>\$ 1,307.73</u> | <u>\$ 1,775.32</u> | | |

**WILSON COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

| | Current Year | | | Variance - Over (Under) |
|-------------------------------------|------------------------|--------------------|---------------------|-------------------------------|
| | Prior Year Audit | Actual | Budget | |
| | | | | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | \$ 21,840.71 | \$ 21,576.48 | \$ 22,269.00 | \$ (692.52) |
| Delinquent Tax | 653.02 | 627.43 | 437.00 | 190.43 |
| Motor Vehicle Tax | 1,952.02 | 2,171.96 | 2,155.00 | 16.96 |
| Recreational Vehicle Tax | 45.73 | 51.72 | 48.00 | 3.72 |
| 16/20 M Truck Tax | 116.75 | 119.36 | 120.00 | (0.64) |
| Commercial Vehicle Tax | 107.49 | 120.70 | 125.00 | (4.30) |
| Mineral Production Tax | 79.18 | 69.21 | - | 69.21 |
| Neighborhood Revitalization Rebates | (59.93) | (140.67) | (138.00) | (2.67) |
| Total Receipts | 24,734.97 | 24,596.19 | \$ 25,016.00 | \$ (419.81) |
| Expenditures | | | | |
| Health | | | | |
| Contractual Services | 18,500.00 | 24,500.00 | \$ 26,500.00 | \$ (2,000.00) |
| Total Expenditures | 18,500.00 | 24,500.00 | \$ 26,500.00 | \$ (2,000.00) |
| Receipts Over(Under) Expenditures | 6,234.97 | 96.19 | | |
| Unencumbered Cash, Beginning | 1,705.57 | 7,940.54 | | |
| Unencumbered Cash, Ending | \$ 7,940.54 | \$ 8,036.73 | | |

WILSON COUNTY, KANSAS
NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

| | Current Year | | | | Variance - Over (Under) |
|-------------------------------------|------------------------|---------------------|---------------------|-----------------------|-------------------------------|
| | Prior Year Audit | Actual | Budget | | |
| | | | | | |
| Receipts | | | | | |
| Taxes and Shared Receipts | | | | | |
| Ad Valorem Tax | \$ 42,555.93 | \$ 46,878.18 | \$ 48,482.00 | \$ (1,603.82) | |
| Delinquent Tax | 897.18 | 1,075.80 | 951.00 | 124.80 | |
| Motor Vehicle Tax | 2,633.81 | 4,034.41 | 4,201.00 | (166.59) | |
| Recreational Vehicle Tax | 61.60 | 96.53 | 93.00 | 3.53 | |
| 16/20 M Truck Tax | 170.92 | 157.93 | 234.00 | (76.07) | |
| Commercial Vehicle Tax | 142.28 | 234.63 | 243.00 | (8.37) | |
| Mineral Production Tax | 148.82 | 149.17 | 50.00 | 99.17 | |
| Neighborhood Revitalization Rebates | (116.73) | (305.61) | (300.00) | (5.61) | |
| Other Receipts | | | | | |
| Miscellaneous | 140.00 | - | - | - | |
| Total Receipts | 46,633.81 | 52,321.04 | \$ 53,954.00 | \$ (1,632.96) | |
| Expenditures | | | | | |
| Agriculture | | | | | |
| Contractual Services | 18,826.00 | 4,823.35 | \$ 21,000.00 | \$ (16,176.65) | |
| Commodities | 22,251.22 | 11,957.21 | 37,500.00 | (25,542.79) | |
| Employee Benefits | 905.00 | 1,217.00 | 1,170.00 | 47.00 | |
| Operating Transfers to | | | | | |
| Special Noxious Weed Fund | 10,000.00 | 10,000.00 | - | 10,000.00 | |
| Total Expenditures | 51,982.22 | 27,997.56 | \$ 59,670.00 | \$ (31,672.44) | |
| Receipts Over(Under) Expenditures | (5,348.41) | 24,323.48 | | | |
| Unencumbered Cash, Beginning | 19,443.49 | 14,095.08 | | | |
| Unencumbered Cash, Ending | \$ 14,095.08 | \$ 38,418.56 | | | |

WILSON COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

| | Current Year | | | Variance - Over (Under) |
|-------------------------------------|---------------------------------|----------------------|------------------------|--|
| | Prior Year Audit | Actual | Budget | |
| | | | | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Tax | \$ 1,961,863.93 | \$ 1,749,681.72 | \$ 1,810,470.00 | \$ (60,788.28) |
| Delinquent Tax | 54,838.82 | 54,421.03 | 38,383.00 | 16,038.03 |
| Motor Vehicle Tax | 171,989.58 | 194,745.18 | 180,020.00 | 14,725.18 |
| Recreational Vehicle Tax | 4,037.67 | 4,641.33 | 3,975.00 | 666.33 |
| 16/20 M Truck Tax | 9,921.55 | 10,599.64 | 10,040.00 | 559.64 |
| Commercial Vehicle Tax | 9,538.14 | 10,842.77 | 10,412.00 | 430.77 |
| Mineral Production Tax | 6,975.50 | 5,626.50 | 3,500.00 | 2,126.50 |
| Neighborhood Revitalization Rebates | (5,382.01) | (11,403.37) | (12,113.00) | 709.63 |
| Intergovernmental | | | | |
| Special City & County Highway | 433,610.89 | 492,678.18 | 373,477.00 | 119,201.18 |
| Other Receipts | | | | |
| Sale of Surplus Property | 5,618.38 | 34,906.91 | - | 34,906.91 |
| Miscellaneous | 11,927.55 | 2,041.24 | - | 2,041.24 |
| Total Receipts | 2,664,940.00 | 2,548,781.13 | \$ 2,418,164.00 | \$ 130,617.13 |
| Expenditures | | | | |
| Maintenance | | | | |
| Personal Services | 619,313.82 | 645,484.54 | \$ 642,785.00 | \$ 2,699.54 |
| Contractual Services | 65,957.15 | 73,814.38 | 79,570.00 | (5,755.62) |
| Commodities | 996,296.66 | 1,093,331.74 | 921,500.00 | 171,831.74 |
| Capital Outlay | 139,774.57 | 74,698.00 | 473,068.00 | (398,370.00) |
| Employee Benefits | 299,909.03 | 304,617.02 | 338,091.00 | (33,473.98) |
| Health Savings | 16,000.00 | 16,800.00 | 16,800.00 | - |
| Reimbursed Expense | (15,172.04) | (21,440.96) | (20,000.00) | (1,440.96) |
| Operating Transfers to: | | | | |
| Special Highway Fund | 100,000.00 | - | - | - |
| Special Machinery Fund | 200,000.00 | 250,000.00 | - | 250,000.00 |
| Total Expenditures | 2,422,079.19 | 2,437,304.72 | \$ 2,451,814.00 | \$ (14,509.28) |
| Receipts Over(Under) Expenditures | 242,860.81 | 111,476.41 | | |
| Unencumbered Cash, Beginning | 97,343.80 | 340,204.61 | | |
| Unencumbered Cash, Ending | \$ 340,204.61 | \$ 451,681.02 | | |

**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, 2021

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

| | Current Year | | | | Variance - Over (Under) | |
|--|------------------------|--------------------|---------------------|----------------------|-------------------------------|--|
| | Prior Year Audit | | Actual | Budget | | |
| | | | | | | |
| Receipts | | | | | | |
| Taxes and Shared Receipts | | | | | | |
| Ad Valorem Tax | \$ 69,135.65 | \$ 70,197.97 | \$ 71,756.00 | \$ (1,558.03) | | |
| Delinquent Tax | 1,435.18 | 1,253.63 | 1,408.00 | (154.37) | | |
| Motor Vehicle Tax | 5,592.23 | 5,710.75 | 5,309.00 | 401.75 | | |
| Recreational Vehicle Tax | 141.06 | 151.14 | 135.00 | 16.14 | | |
| 16/20 M Truck Tax | 468.89 | 499.59 | 473.00 | 26.59 | | |
| Commercial Vehicle Tax | 266.48 | 246.49 | 281.00 | (34.51) | | |
| Mineral Production Tax | 315.66 | 281.22 | 100.00 | 181.22 | | |
| Total Receipts | 77,355.15 | 78,340.79 | \$ 79,462.00 | \$ (1,121.21) | | |
| 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 | (144.85) | 840.79 | | | | |
| Unencumbered Cash, Beginning | 2,737.00 | 2,592.15 | | | | |
| Unencumbered Cash, Ending | \$ 2,592.15 | \$ 3,432.94 | | | | |

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, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Current Year | | | | Variance - Over (Under) |
|-------------------------------------|------------------------|--------------------|---------------------|----------------------|-------------------------------|
| | Prior Year Audit | | Actual | Budget | |
| | | | | | |
| Receipts | | | | | |
| Taxes and Shared Receipts | | | | | |
| Ad Valorem Tax | \$ 58,743.25 | \$ 54,830.75 | \$ 56,721.00 | \$ (1,890.25) | |
| Delinquent Tax | 1,759.81 | 1,673.06 | 1,112.00 | 561.06 | |
| Motor Vehicle Tax | 4,999.00 | 5,782.91 | 5,805.00 | (22.09) | |
| Recreational Vehicle Tax | 116.86 | 137.91 | 128.00 | 9.91 | |
| 16/20 M Truck Tax | 326.86 | 299.21 | 324.00 | (24.79) | |
| Commercial Vehicle Tax | 269.64 | 324.53 | 336.00 | (11.47) | |
| Mineral Production Tax | 213.88 | 175.96 | 100.00 | 75.96 | |
| Neighborhood Revitalization Rebates | (161.15) | (357.39) | (351.00) | (6.39) | |
| Total Receipts | <u>66,268.15</u> | <u>62,866.94</u> | <u>\$ 64,175.00</u> | <u>\$ (1,308.06)</u> | |
| Expenditures | | | | | |
| Social Services for Aged and Poor | | | | | |
| Contractual Services | 63,200.00 | 63,200.00 | \$ 66,200.00 | \$ (3,000.00) | |
| Total Expenditures | <u>63,200.00</u> | <u>63,200.00</u> | <u>\$ 66,200.00</u> | <u>\$ (3,000.00)</u> | |
| Receipts Over(Under) Expenditures | 3,068.15 | (333.06) | | | |
| Unencumbered Cash, Beginning | <u>47.19</u> | <u>3,115.34</u> | | | |
| Unencumbered Cash, Ending | <u>\$ 3,115.34</u> | <u>\$ 2,782.28</u> | | | |

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

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

| | Current Year | | | | Variance - Over (Under) |
|-----------------------------------|------------------------|------------------|--------------------|--------------------|-------------------------------|
| | Prior Year Audit | Actual | Budget | | |
| | | | | | |
| Receipts | | | | | |
| Intergovernmental | | | | | |
| Local Alcoholic Liquor Tax | \$ 8,084.00 | \$ 10,605.49 | \$ 8,273.00 | \$ 2,332.49 | |
| Total Receipts | <u>8,084.00</u> | <u>10,605.49</u> | <u>\$ 8,273.00</u> | <u>\$ 2,332.49</u> | |
| Expenditures | | | | | |
| Health | | | | | |
| Contractual Services | 7,500.00 | 11,000.00 | \$ 8,716.00 | \$ 2,284.00 | |
| Total Expenditures | <u>7,500.00</u> | <u>11,000.00</u> | <u>\$ 8,716.00</u> | <u>\$ 2,284.00</u> | |
| Receipts Over(Under) Expenditures | 584.00 | (394.51) | | | |
| Unencumbered Cash, Beginning | - | 584.00 | | | |
| Unencumbered Cash, Ending | <u>\$ 584.00</u> | <u>\$ 189.49</u> | | | |

WILSON COUNTY, KANSAS
SPECIAL BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

| | Current Year | | | | Variance - Over (Under) |
|-------------------------------------|---------------------------------|---------------------|----------------------|----------------------|--|
| | Prior Year Audit | | Actual | Budget | |
| | Year | Audit | Actual | Budget | |
| Receipts | | | | | |
| Taxes and Shared Receipts | | | | | |
| Ad Valorem Tax | \$ 26,236.38 | \$ 94,489.69 | \$ 97,660.00 | \$ (3,170.31) | |
| Delinquent Tax | 2,821.06 | 2,445.32 | 1,915.00 | 530.32 | |
| Motor Vehicle Tax | 9,650.12 | 2,969.57 | 2,592.00 | 377.57 | |
| Recreational Vehicle Tax | 207.31 | 70.00 | 57.00 | 13.00 | |
| 16/20 M Truck Tax | 1,890.56 | 289.83 | 145.00 | 144.83 | |
| Commercial Vehicle Tax | 274.89 | 146.19 | 150.00 | (3.81) | |
| Mineral Production Tax | 95.82 | 298.12 | - | 298.12 | |
| Neighborhood Revitalization Rebates | (72.07) | (615.48) | (604.00) | (11.48) | |
| Total Receipts | <u>41,104.07</u> | <u>100,093.24</u> | <u>\$ 101,915.00</u> | <u>\$ (1,821.76)</u> | |
| Expenditures | | | | | |
| Public Works | | | | | |
| Contractual Services | 66,453.70 | 102,214.11 | \$ 100,000.00 | \$ 2,214.11 | |
| Commodities | 30,345.30 | - | - | - | |
| Reimbursed Expense | - | (8,375.25) | - | (8,375.25) | |
| Total Expenditures | <u>96,799.00</u> | <u>93,838.86</u> | <u>\$ 100,000.00</u> | <u>\$ (6,161.14)</u> | |
| Receipts Over(Under) Expenditures | (55,694.93) | 6,254.38 | | | |
| Unencumbered Cash, Beginning | <u>67,744.02</u> | <u>12,049.09</u> | | | |
| Unencumbered Cash, Ending | <u>\$ 12,049.09</u> | <u>\$ 18,303.47</u> | | | |

**WILSON COUNTY, KANSAS
SPECIAL LIABILITY FUND**

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

For the Year Ended December 31, 2021

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

| | Current Year | | | Variance - Over (Under) |
|-----------------------------------|---------------------------------|--------------------|--------------------|--|
| | Prior Year Audit | Actual | Budget | |
| | | | | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Delinquent Tax | \$ 0.06 | \$ - | \$ - | \$ - |
| Total Receipts | 0.06 | - | \$ - | \$ - |
| Expenditures | | | | |
| General Government | | | | |
| Contractual Services | - | - | \$ 9,769.00 | \$ (9,769.00) |
| Total Expenditures | - | - | \$ 9,769.00 | \$ (9,769.00) |
| Receipts Over(Under) Expenditures | 0.06 | - | | |
| Unencumbered Cash, Beginning | 9,769.03 | 9,769.09 | | |
| Unencumbered Cash, Ending | \$ 9,769.09 | \$ 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, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Current Year | | | Variance - Over (Under) |
|-----------------------------------|------------------------|-----------------|--------------------|-------------------------------|
| | Prior Year Audit | Actual | Budget | |
| | | | | |
| Receipts | | | | |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | \$ 2,135.56 | \$ 4,877.10 | \$ 2,352.00 | \$ 2,525.10 |
| Total Receipts | <u>2,135.56</u> | <u>4,877.10</u> | <u>\$ 2,352.00</u> | <u>\$ 2,525.10</u> |
| Expenditures | | | | |
| Culture and Recreation | | | | |
| Contractual Services | 2,100.00 | 4,890.00 | \$ 2,352.00 | \$ 2,538.00 |
| Total Expenditures | <u>2,100.00</u> | <u>4,890.00</u> | <u>\$ 2,352.00</u> | <u>\$ 2,538.00</u> |
| Receipts Over(Under) Expenditures | 35.56 | (12.90) | | |
| Unencumbered Cash, Beginning | <u>(0.01)</u> | <u>35.55</u> | | |
| Unencumbered Cash, Ending | <u>\$ 35.55</u> | <u>\$ 22.65</u> | | |

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

For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Current Year | | | Variance - Over (Under) |
|-----------------------------------|------------------------|--------------------|--------------------|-------------------------------|
| | Prior Year Audit | Actual | Budget | |
| | | | | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Transient Guest Tax | \$ 394.71 | \$ 1,037.51 | \$ 100.00 | \$ 937.51 |
| Total Receipts | <u>394.71</u> | <u>1,037.51</u> | <u>\$ 100.00</u> | <u>\$ 937.51</u> |
| Expenditures | | | | |
| Economic Development | | | | |
| Contractual Services | 125.00 | 125.00 | \$ 3,538.00 | \$ (3,413.00) |
| Total Expenditures | <u>125.00</u> | <u>125.00</u> | <u>\$ 3,538.00</u> | <u>\$ (3,413.00)</u> |
| Receipts Over(Under) Expenditures | 269.71 | 912.51 | | |
| Unencumbered Cash, Beginning | <u>3,338.38</u> | <u>3,608.09</u> | | |
| Unencumbered Cash, Ending | <u>\$ 3,608.09</u> | <u>\$ 4,520.60</u> | | |

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

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Audit | Current Year Actual |
|--|------------------------|---------------------------|
| Receipts | | |
| Operating Transfers from: | | |
| Direct Election Fund | \$ 14,000.00 | \$ 20,000.00 |
| Motor Vehicle Operating Fund | 5,000.00 | 5,000.00 |
| Total Receipts | 19,000.00 | 25,000.00 |
| Expenditures | | |
| General Government | | |
| Capital Outlay | 19,000.00 | 12,629.34 |
| Total Expenditures | 19,000.00 | 12,629.34 |
| Receipts Over(Under) Expenditures | - | 12,370.66 |
| Unencumbered Cash, Beginning | 100,524.81 | 100,524.81 |
| Unencumbered Cash, Ending | \$ 100,524.81 | \$ 112,895.47 |

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

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

For the Year Ended December 31, 2021

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

| | Current Year | | | Variance - Over (Under) |
|---|---------------------------------|---------------------|---------------------|--|
| | Prior Year Audit | Actual | Budget | |
| | | | | |
| Receipts | | | | |
| Operating Transfers from Noxious Weed Fund | \$ 10,000.00 | \$ 10,000.00 | \$ - | \$ 10,000.00 |
| Total Receipts | 10,000.00 | 10,000.00 | \$ - | \$ 10,000.00 |
| Expenditures | | | | |
| Agriculture | | | | |
| Capital Outlay | - | - | \$ 37,993.00 | \$ (37,993.00) |
| Total Expenditures | - | - | \$ 37,993.00 | \$ (37,993.00) |
| Receipts Over(Under) Expenditures | 10,000.00 | 10,000.00 | | |
| Unencumbered Cash, Beginning | 37,993.00 | 47,993.00 | | |
| Unencumbered Cash, Ending | \$ 47,993.00 | \$ 57,993.00 | | |

**WILSON COUNTY, KANSAS
SPECIAL HIGHWAY FUND**

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

For the Year Ended December 31, 2021

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|---------------------------------|------------------------------------|
| Receipts | | |
| Intergovernmental | | |
| Special City & County Highway | \$ 76,177.13 | \$ 76,471.80 |
| Operating Transfers from | | |
| Road and Bridge Fund | 100,000.00 | - |
| Total Receipts | 176,177.13 | 76,471.80 |
| Expenditures | | |
| Public Works | | |
| Contractual Services | 202,134.24 | 184,076.82 |
| Commodities | 107.96 | - |
| Total Expenditures | 202,242.20 | 184,076.82 |
| Receipts Over(Under) Expenditures | (26,065.07) | (107,605.02) |
| Unencumbered Cash, Beginning | 201,585.13 | 175,520.06 |
| Unencumbered Cash, Ending | \$ 175,520.06 | \$ 67,915.04 |

**WILSON COUNTY, KANSAS
SPECIAL MACHINERY FUND**

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

For the Year Ended December 31, 2021

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

| | Prior Year Audit | Current Year Actual |
|---------------------------------------|--------------------------|---------------------------|
| Receipts | | |
| Other Receipts | | |
| Sale of Surplus Property | \$ 123,750.00 | \$ - |
| Use of Money and Property | | |
| Capital Lease Proceeds | - - | 305,500.00 |
| Operating Transfers from: | | |
| Road and Bridge Fund | <u>200,000.00</u> | <u>250,000.00</u> |
| Total Receipts | <u>323,750.00</u> | <u>555,500.00</u> |
| Expenditures | | |
| Public Works | | |
| Contractual Services | - - | 629.87 |
| Capital Outlay | 83,500.00 | 349,900.00 |
| Reimbursed Expense | (12,440.00) | (40,000.00) |
| Debt Service | | |
| Capital Leases | <u>263,390.22</u> | <u>213,199.88</u> |
| Total Expenditures | <u>334,450.22</u> | <u>523,729.75</u> |
| Receipts Over(Under) Expenditures | (10,700.22) | 31,770.25 |
| Unencumbered Cash, Beginning | <u>232,088.48</u> | <u>221,388.26</u> |
| Unencumbered Cash, Ending | <u>\$ 221,388.26</u> | <u>\$ 253,158.51</u> |

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

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

For the Year Ended December 31, 2021

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|---------------------------------|------------------------------------|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Emergency Telephone Tax | <u>\$ 59,846.88</u> | <u>\$ 60,190.74</u> |
| Total Receipts | <u>59,846.88</u> | <u>60,190.74</u> |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | <u>44,967.61</u> | <u>57,810.11</u> |
| Total Expenditures | <u>44,967.61</u> | <u>57,810.11</u> |
| Receipts Over(Under) Expenditures | 14,879.27 | 2,380.63 |
| Unencumbered Cash, Beginning | <u>17,197.60</u> | <u>32,076.87</u> |
| Unencumbered Cash, Ending | <u>\$ 32,076.87</u> | <u>\$ 34,457.50</u> |

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

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

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

| | Prior Year Audit | Current Year Actual |
|---------------------------------------|------------------------|---------------------------|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 138,487.00 | \$ 145,130.22 |
| Intergovernmental | | |
| State Grants | 700.00 | 700.00 |
| Other Receipts | | |
| Miscellaneous | - | 93.36 |
| Total Receipts | 139,187.00 | 145,923.58 |
| Expenditures | | |
| General Government | | |
| Personal Services | 70,068.78 | 63,571.64 |
| Contractual Services | 16,006.97 | 22,263.88 |
| Commodities | 9,828.59 | 5,831.13 |
| Employee Benefits | 23,538.67 | 21,104.30 |
| Operating Transfers to: | | |
| General Fund | 67,883.27 | 12,713.35 |
| Special Equipment Reserve Fund | 5,000.00 | 5,000.00 |
| Total Expenditures | 192,326.28 | 130,484.30 |
| Receipts Over(Under) Expenditures | (53,139.28) | 15,439.28 |
| Unencumbered Cash, Beginning | 63,863.97 | 10,724.69 |
| Unencumbered Cash, Ending | \$ 10,724.69 | \$ 26,163.97 |

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

For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 2,329.50 | \$ 2,988.00 |
| Total Receipts | <u>2,329.50</u> | <u>2,988.00</u> |
| Expenditures | | |
| General Government | | |
| Contractual Services | <u>-</u> | <u>-</u> |
| Total Expenditures | <u>-</u> | <u>-</u> |
| Receipts Over(Under) Expenditures | 2,329.50 | 2,988.00 |
| Unencumbered Cash, Beginning | <u>9,815.21</u> | <u>12,144.71</u> |
| Unencumbered Cash, Ending | <u>\$ 12,144.71</u> | <u>\$ 15,132.71</u> |

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

For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Audit | Current Year Actual |
|---------------------------------------|------------------------|---------------------------|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 9,318.00 | \$ 11,952.00 |
| Use of Money and Property | | |
| Interest on Investments | 87.39 | 56.69 |
| Total Receipts | 9,405.39 | 12,008.69 |
| Expenditures | | |
| General Government | | |
| Contractual Services | 17,761.09 | 4,922.00 |
| Total Expenditures | 17,761.09 | 4,922.00 |
| Receipts Over(Under) Expenditures | (8,355.70) | 7,086.69 |
| Unencumbered Cash, Beginning | 35,532.63 | 27,176.93 |
| Unencumbered Cash, Ending | \$ 27,176.93 | \$ 34,263.62 |

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

For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 2,329.50 | \$ 2,988.00 |
| Total Receipts | <u>2,329.50</u> | <u>2,988.00</u> |
| Expenditures | | |
| General Government | | |
| Capital Outlay | <u>2,000.00</u> | <u>2,500.00</u> |
| Total Expenditures | <u>2,000.00</u> | <u>2,500.00</u> |
| Receipts Over(Under) Expenditures | 329.50 | 488.00 |
| Unencumbered Cash, Beginning | <u>1,840.21</u> | <u>2,169.71</u> |
| Unencumbered Cash, Ending | <u>\$ 2,169.71</u> | <u>\$ 2,657.71</u> |

WILSON COUNTY, KANSAS
SLVC GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

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

| | Prior Year Audit | Current Year Actual |
|--|---------------------------------|------------------------------------|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants | \$ - | \$ - |
| Total Receipts | <hr/> - | <hr/> - |
| Expenditures | | |
| General Government | | |
| Contractual Services | <hr/> - | <hr/> - |
| Total Expenditures | <hr/> - | <hr/> - |
| Receipts Over(Under) Expenditures | <hr/> - | <hr/> - |
| Unencumbered Cash, Beginning | <hr/> 1,224.40 | <hr/> 1,224.40 |
| Unencumbered Cash, Ending | <hr/> \$ 1,224.40 | <hr/> \$ 1,224.40 |

WILSON COUNTY, KANSAS
FEDERAL AID - HEALTH FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

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

| | 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, 2021

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants | \$ 48,351.80 | \$ 1,205.18 |
| Total Receipts | <u>48,351.80</u> | <u>1,205.18</u> |
| Expenditures | | |
| General Government | | |
| Contractual Services | 48,351.80 | 1,205.18 |
| Total Expenditures | <u>48,351.80</u> | <u>1,205.18</u> |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | <u>1,086.00</u> | <u>1,086.00</u> |
| Unencumbered Cash, Ending | <u>\$ 1,086.00</u> | <u>\$ 1,086.00</u> |

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

For the Year Ended December 31, 2021
 (With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants | \$ 23,163.00 | \$ 18,555.00 |
| Other Receipts | | |
| Miscellaneous | - | 150.00 |
| Total Receipts | 23,163.00 | 18,705.00 |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | 7,067.38 | 7,465.00 |
| Commodities | 6,754.84 | 4,804.29 |
| Total Expenditures | 13,822.22 | 12,269.29 |
| Receipts Over(Under) Expenditures | 9,340.78 | 6,435.71 |
| Unencumbered Cash, Beginning | 38,470.61 | 47,811.39 |
| Unencumbered Cash, Ending | \$ 47,811.39 | \$ 54,247.10 |

WILSON COUNTY, KANSAS
DIVERSION FEES FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 10,950.00 | \$ 15,096.14 |
| Other Receipts | | |
| Miscellaneous | <u>-</u> | <u>14.95</u> |
| Total Receipts | <u>10,950.00</u> | <u>15,111.09</u> |
| Expenditures | | |
| General Government | | |
| Contractual Services | 28,176.43 | 4,870.50 |
| Commodities | <u>-</u> | <u>3,864.69</u> |
| Total Expenditures | <u>28,176.43</u> | <u>8,735.19</u> |
| Receipts Over(Under) Expenditures | (17,226.43) | 6,375.90 |
| Unencumbered Cash, Beginning | <u>21,572.08</u> | <u>4,345.65</u> |
| Unencumbered Cash, Ending | <u>\$ 4,345.65</u> | <u>\$ 10,721.55</u> |

WILSON COUNTY, KANSAS

KDHE - BWM SITE CLEANUP GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

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

| | 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
CORONAVIRUS RELIEF GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants | \$ 1,774,957.00 | \$ - |
| Other Receipts | | |
| Reimbursed Expense | - _____ | 6,152.70 |
| Total Receipts | 1,774,957.00 _____ | 6,152.70 |
| Expenditures | | |
| General Government | | |
| Contractual Services | 1,711,474.03 _____ | 69,635.67 |
| Total Expenditures | 1,711,474.03 _____ | 69,635.67 |
| Receipts Over(Under) Expenditures | 63,482.97 | (63,482.97) |
| Unencumbered Cash, Beginning | - _____ | 63,482.97 |
| Unencumbered Cash, Ending | \$ 63,482.97 _____ | \$ - |

WILSON COUNTY, KANSAS
AMERICAN RESCUE PLAN GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants | \$ - | \$ 827,940.50 |
| Total Receipts | - | <u>827,940.50</u> |
| Expenditures | | |
| General Government | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | 827,940.50 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | \$ - | <u>\$ 827,940.50</u> |

WILSON COUNTY, KANSAS
FEMA GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

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

| | 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 | - | 94,142.57 |
| Unencumbered Cash, Ending | \$ 94,142.57 | \$ 94,142.57 |

**WILSON COUNTY, KANSAS
PATHWAYS GRANT FUND**

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

For the Year Ended December 31, 2021

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

| | Prior Year Audit | Current Year Actual |
|-------------------------------------|---------------------------------|------------------------------------|
| Receipts | | |
| Intergovernmental | | |
| Local Grants | \$ 50,000.00 | \$ 50,000.00 |
| Total Receipts | 50,000.00 | 50,000.00 |
| Expenditures | | |
| General Government | | |
| Personal Services | 12,440.00 | 42,082.56 |
| Contractual Services | - | 1,331.07 |
| Capital Outlay | 1,170.81 | 56.12 |
| Employee Benefits | 3,352.18 | 15,341.17 |
| Total Expenditures | 16,962.99 | 58,810.92 |
| Receipts Over(Under) Expenditures | 33,037.01 | (8,810.92) |
| Unencumbered Cash, Beginning | - | 33,037.01 |
| Unencumbered Cash, Ending | \$ 33,037.01 | \$ 24,226.09 |

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

For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 1,611.00 | \$ 4,253.94 |
| Total Receipts | <u>1,611.00</u> | <u>4,253.94</u> |
| Expenditures | | |
| General Government | | |
| Contractual Services | <u>1,697.50</u> | <u>1,298.45</u> |
| Total Expenditures | <u>1,697.50</u> | <u>1,298.45</u> |
| Receipts Over(Under) Expenditures | (86.50) | 2,955.49 |
| Unencumbered Cash, Beginning | <u>22,877.31</u> | <u>22,790.81</u> |
| Unencumbered Cash, Ending | <u>\$ 22,790.81</u> | <u>\$ 25,746.30</u> |

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

For the Year Ended December 31, 2021
 (With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ - | \$ - |
| Total Receipts | - - | - - |
| Expenditures | | |
| Public Safety | | |
| Capital Outlay | - - | 1,000.00 |
| Total Expenditures | - - | 1,000.00 |
| Receipts Over(Under) Expenditures | - - | (1,000.00) |
| Unencumbered Cash, Beginning | 6,996.60 | 6,996.60 |
| Unencumbered Cash, Ending | <u>\$ 6,996.60</u> | <u>\$ 5,996.60</u> |

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

For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Other Receipts | | |
| Sale of Confiscations | \$ - | \$ - |
| Total Receipts | - | - |
| Expenditures | | |
| General Government | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 5,438.15 | 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, 2021

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

| | Prior Year Audit | Current Year Actual |
|--|---------------------------------|------------------------------------|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Permits | \$ - | \$ - |
| Total Receipts | - | - |
| Expenditures | | |
| Public Works | | |
| Contractual Services | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 17,509.10 | 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, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Registration Fees | \$ 357.50 | \$ 682.50 |
| Total Receipts | <u>357.50</u> | <u>682.50</u> |
| Expenditures | | |
| Public Safety | | |
| Contractual Services | <u>2,359.00</u> | <u>-</u> |
| Total Expenditures | <u>2,359.00</u> | <u>-</u> |
| Receipts Over(Under) Expenditures | (2,001.50) | 682.50 |
| Unencumbered Cash, Beginning | <u>6,809.28</u> | <u>4,807.78</u> |
| Unencumbered Cash, Ending | <u>\$ 4,807.78</u> | <u>\$ 5,490.28</u> |

**WILSON COUNTY, KANSAS
REGISTERED OFFENDERS FEES FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|------------------------|---------------------------|
| Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 4,578.00 | \$ 5,926.00 |
| Total Receipts | <u>4,578.00</u> | <u>5,926.00</u> |
| Expenditures | | |
| Public Safety | | |
| Capital Outlay | 10,000.00 | - |
| Total Expenditures | <u>10,000.00</u> | <u>-</u> |
| Receipts Over(Under) Expenditures | (5,422.00) | 5,926.00 |
| Unencumbered Cash, Beginning | <u>17,521.39</u> | <u>12,099.39</u> |
| Unencumbered Cash, Ending | <u>\$ 12,099.39</u> | <u>\$ 18,025.39</u> |

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

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

For the Year Ended December 31, 2021

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|---------------------------------|------------------------------------|
| Receipts | | |
| Other Receipts | | |
| Miscellaneous | <u>\$ 72,417.36</u> | <u>\$ 68,800.00</u> |
| Total Receipts | <u>72,417.36</u> | <u>68,800.00</u> |
| Expenditures | | |
| General Government | | |
| Contractual Services | <u>40,304.53</u> | <u>61,447.60</u> |
| Total Expenditures | <u>40,304.53</u> | <u>61,447.60</u> |
| Receipts Over(Under) Expenditures | 32,112.83 | 7,352.40 |
| Unencumbered Cash, Beginning | <u>232,434.85</u> | <u>264,547.68</u> |
| Unencumbered Cash, Ending | <u>\$ 264,547.68</u> | <u>\$ 271,900.08</u> |

WILSON COUNTY, KANSAS
COUNTY DONATIONS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

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

| | Prior Year Audit | Current Year Actual |
|-----------------------------------|---|--|
| Receipts | | |
| Other Receipts | | |
| Donations | \$ 5,800.00 | \$ 100.00 |
| Total Receipts | 5,800.00 | 100.00 |
| Expenditures | | |
| General Government | | |
| Contractual Services | 5,800.00 | - |
| Total Expenditures | 5,800.00 | - |
| Receipts Over(Under) Expenditures | - | 100.00 |
| Unencumbered Cash, Beginning | (39.98) | (39.98) |
| Unencumbered Cash, Ending | \$ (39.98) | \$ 60.02 |

WILSON COUNTY, KANSAS
AGENCY FUNDS

Schedule of Receipts, Disbursements and Balances
 Regulatory Basis
 For the Year Ended December 31, 2021

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---------------------------------------|---------------------------|---------------------|---------------------|------------------------|
| Cities: | | | | |
| Altoona City, General | \$ - | \$ 43,454.17 | \$ 43,454.17 | \$ - |
| Altoona City, Library | - | 5,532.84 | 5,532.84 | - |
| Altoona City, Bond & Interest | - | - | - | - |
| Benedict City, General | - | 3,966.89 | 3,966.89 | - |
| Buffalo City, General | - | 68,583.33 | 68,583.33 | - |
| Buffalo City, Bond & Interest | - | - | - | - |
| Buffalo City, Weed | - | - | - | - |
| Coyville City, General | - | 4,994.52 | 4,994.52 | - |
| Fredonia City, General | (10.18) | 551,205.10 | 551,205.10 | (10.18) |
| Fredonia City, Bond & Interest | (1.88) | 96,017.13 | 96,017.13 | (1.88) |
| Fredonia City, Library | (2.02) | 102,983.31 | 102,983.31 | (2.02) |
| Fredonia City, Refuse | - | - | - | - |
| Fredonia City, Industrial Development | (0.62) | 32,067.62 | 32,067.62 | (0.62) |
| Fredonia City, Weed | - | 1,932.39 | 1,932.39 | - |
| Neodesha City, General | - | 724,045.33 | 724,045.33 | - |
| Neodesha City, Library | - | 92,523.23 | 92,523.23 | - |
| Neodesha City, Industrial Dev. | - | 42,896.63 | 42,896.63 | - |
| Neodesha City, Weed | - | 7,890.32 | 7,890.32 | - |
| Neodesha City, Sewer | - | 79,569.64 | 79,569.64 | - |
| New Albany City, General | - | 3,333.25 | 3,333.25 | - |
| Subtotal Cities | (14.70) | 1,860,995.70 | 1,860,995.70 | (14.70) |
| Townships: | | | | |
| Cedar Township, General | - | - | - | - |
| Chetopa Township, General | - | 233.35 | 233.35 | - |
| Chetopa Township, Cemetery | - | 2,613.65 | 2,613.65 | - |
| Fall River Township, General | - | 1,326.74 | 1,326.74 | - |
| Fall River Township, Cemetery | - | 5,554.63 | 5,554.63 | - |
| Guilford Township, General | - | 1,355.12 | 1,356.52 | (1.40) |
| Guilford Township, Fire | - | 2,582.37 | 2,583.74 | (1.37) |
| Neodesha Township, General | - | 5,859.92 | 5,859.92 | - |
| Neodesha Township, Fire | - | 16,257.32 | 16,257.32 | - |
| Pleasant Valley Township, General | 0.40 | 1,311.40 | 1,311.40 | 0.40 |
| Verdigris Township, General | - | 1,356.66 | 1,356.66 | - |
| Subtotal Townships | 0.40 | 38,451.16 | 38,453.93 | (2.37) |
| Schools: | | | | |
| USD #447, General | 606.89 | 31,871.63 | 31,729.61 | 748.91 |
| USD #447, Supplemental General | - | 36,160.43 | 36,160.43 | - |

Schedule 3 (Continued)

WILSON COUNTY, KANSAS
AGENCY FUNDS

Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|----------------------------------|---------------------------|---------------------|---------------------|------------------------|
| Schools (Continued): | | | | |
| USD #447, Capital Outlay | \$ - | \$ 15,005.30 | \$ 15,005.30 | \$ - |
| USD #447, Recreation Commission | 1,657.56 | 5,692.75 | 5,692.75 | 1,657.56 |
| USD #387, General | 4,137.69 | 588,176.03 | 587,003.73 | 5,309.99 |
| USD #387, Supplemental General | 57.36 | 591,738.21 | 591,738.21 | 57.36 |
| USD #387, Capital Outlay | 12.78 | 165,260.78 | 165,260.78 | 12.78 |
| USD #461, General | 7,168.73 | 482,816.41 | 481,630.50 | 8,354.64 |
| USD #461, Capital Outlay | (8.18) | 235,587.32 | 235,587.32 | (8.18) |
| USD #461, Bond & Interest | (7.32) | 229,467.57 | 229,467.57 | (7.32) |
| USD #461, Supplemental General | (26.98) | 606,175.55 | 606,175.55 | (26.98) |
| USD #461, Recreation Commission | (4.10) | 104,841.50 | 104,841.50 | (4.10) |
| USD #484, General | 13,508.64 | 649,618.58 | 648,314.96 | 14,812.26 |
| USD #484, Capital Outlay | (4.60) | 290,841.42 | 290,849.85 | (13.03) |
| USD #484, Bond & Interest | (2.36) | 173,714.95 | 173,727.01 | (14.42) |
| USD #484, Supplemental General | (9.22) | 709,221.58 | 709,249.38 | (37.02) |
| USD #484, Recreation | (0.86) | 62,716.83 | 62,720.00 | (4.03) |
| Subtotal Schools | 27,086.03 | 4,978,906.84 | 4,975,154.45 | 30,838.42 |
| Cemeteries | | | | |
| High Prairie #1, Cem 23 | 6.20 | 8,060.53 | 8,060.53 | 6.20 |
| Buffalo #2, Cem 24 | 762.36 | 12,664.84 | 12,678.98 | 748.22 |
| Maple Grove #3, Cem 25 | - | 3,816.75 | 3,816.75 | - |
| Little Sandy #40, Cem 26 | 90.16 | 2,738.20 | 2,738.20 | 90.16 |
| Farmington #5, Cem 27 | - | 4,509.61 | 4,510.90 | (1.29) |
| Grandview #6Jt, Cem 28 | 682.65 | 2,388.64 | 2,393.31 | 677.98 |
| Big Sandy #7, Cem 29 | (5.32) | 144.65 | 154.49 | (15.16) |
| Bachelor #8, Cem 30 | - | 1,629.23 | 1,629.23 | - |
| Pleasant Valley #9, Cem 31 | - | 3,326.41 | 3,326.41 | - |
| Cedar #10, Cem 32 | (1.66) | 33,149.06 | 33,149.06 | (1.66) |
| Vilas Bethel #11, Cem 33 | - | 3,599.07 | 3,599.07 | - |
| Mt. Pleasant #12, Cem 34 | - | 5,112.72 | 5,112.72 | - |
| Coyville #13, Cem 35 | - | 4,597.01 | 4,597.01 | - |
| Varner Ross #14, Cem 36 | 185.31 | 3,823.14 | 3,803.41 | 205.04 |
| Talleyrand #15, Cem 37 | - | 7,155.95 | 7,155.95 | - |
| Star #16, Cem 38 | (0.76) | 3,300.20 | 3,300.20 | (0.76) |
| Caley #17Jt, Cem 39 | 15.73 | 1,139.76 | 1,086.76 | 68.73 |
| Shelly #18, Cem 40 | - | 2,620.14 | 2,620.14 | - |
| Colfax Village Creek #19, Cem 41 | - | 2,519.51 | 2,519.51 | - |
| Subtotal Cemeteries | 1,734.67 | 106,295.42 | 106,252.63 | 1,777.46 |
| Extensions | | | | |
| Wildcat Extension District | 1.92 | 142,341.00 | 142,343.44 | (0.52) |
| Subtotal Extensions | 1.92 | 142,341.00 | 142,343.44 | (0.52) |

Schedule 3 (Continued)

WILSON COUNTY, KANSAS
AGENCY FUNDS

Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|-------------------------------------|---------------------------|---------------------|---------------------|------------------------|
| Watershed Districts: | | | | |
| Elk River Jt 47, Watershed | \$ - | \$ 332.46 | \$ 332.46 | \$ - |
| Cedar Creek Jt 56 Watershed | (0.80) | 16,830.69 | 16,830.69 | (0.80) |
| Duck Creek Jt 59, Watershed | - | 3,288.48 | 3,288.48 | - |
| Labette/Hackberry Jt 45 Watershed | (3.20) | 41,136.13 | 41,136.13 | (3.20) |
| Turkey Creek Jt 103, Watershed | - | 19,145.50 | 19,145.31 | 0.19 |
| Subtotal Watershed Districts | (4.00) | 80,733.26 | 80,733.07 | (3.81) |
| Regional Library: | | | | |
| SEK Library, General | 2.44 | 123,255.15 | 123,257.53 | 0.06 |
| SEK Library, Employee Benefits | 0.14 | 8,510.78 | 8,510.90 | 0.02 |
| Subtotal Regional Library | 2.58 | 131,765.93 | 131,768.43 | 0.08 |
| Total Subdivisions | 28,806.90 | 7,339,489.31 | 7,335,701.65 | 32,594.56 |
| State Funds: | | | | |
| State Educational Building | 1.46 | 107,361.85 | 107,363.96 | (0.65) |
| State Institutional Building | 0.74 | 53,681.09 | 53,682.14 | (0.31) |
| Total State Funds | 2.20 | 161,042.94 | 161,046.10 | (0.96) |
| Other Agency Funds: | | | | |
| Payroll Clearing | (338.10) | - | - | (338.10) |
| Motor Vehicle Licenses | (8,227.08) | 682,505.13 | 688,290.35 | (14,012.30) |
| Driver License Fees | (754.20) | 20,846.00 | 20,838.00 | (746.20) |
| Game Licenses | (579.51) | 12,882.45 | 11,447.45 | 855.49 |
| MVR Copy Fees | 227.00 | 1,107.00 | 1,042.00 | 292.00 |
| Secretary of State Fees | - | - | - | - |
| Heritage Trust | 1,226.63 | 5,976.00 | 4,972.50 | 2,230.13 |
| Unclaimed Money | 8,539.92 | - | - | 8,539.92 |
| Cash Bond Deposits | 10,163.04 | 20.85 | - | 10,183.89 |
| Tax Sale | 32,623.36 | 99,451.63 | 62,446.70 | 69,628.29 |
| Sales Tax | 52,408.34 | 1,070,745.70 | 1,056,426.14 | 66,727.90 |
| IRP - Large Trucks | 2,382.55 | 3,759,553.42 | 3,759,553.42 | 2,382.55 |
| State VIN Fees | (12.00) | - | - | (12.00) |
| Oil & Gas Depletion Fund | 1,290.03 | 213.26 | - | 1,503.29 |
| Sheriff Commissary | - | 39,084.23 | - | 39,084.23 |
| Sheriff Commissary | - | 38,203.78 | 36,703.69 | 1,500.09 |
| Sheriff Inmate | - | 500.00 | 78.34 | 421.66 |
| Sheriff | 103,752.61 | 129,156.34 | 164,366.72 | 68,542.23 |
| Sheriff Cash on Hand | 379.00 | - | - | 379.00 |
| Law Library | 57,850.43 | 16,279.17 | 12,906.80 | 61,222.80 |
| Total Other Agency Funds | 260,932.02 | 5,876,524.96 | 5,819,072.11 | 318,384.87 |

Schedule 3 (Continued)**WILSON COUNTY, KANSAS
AGENCY FUNDS**

Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|-----------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| Distributable Funds: | | | | |
| Current Tax | \$ 7,612,391.98 | \$ 14,028,917.30 | \$ 12,930,250.99 | \$ 8,711,058.29 |
| Delinquent Tax | 88,771.51 | 495,370.24 | 442,326.92 | 141,814.83 |
| Motor Vehicle Tax | 187,842.40 | 1,257,817.70 | 1,252,540.69 | 193,119.41 |
| Recreational Vehicle Tax | 3,797.28 | 30,264.15 | 29,025.44 | 5,035.99 |
| Local Ad Valorem Tax Reduction | 3,366.02 | - | - | 3,366.02 |
| Mineral Production Tax | 3,034.28 | 7,692.06 | 7,692.06 | 3,034.28 |
| Local Alcoholic Liquor | - | 25,159.51 | 25,159.51 | - |
| Commercial Vehicle Tax | 2,563.11 | 73,432.97 | 73,569.03 | 2,427.05 |
| Neighborhood Revitalization | 11,207.65 | 100,887.61 | 95,130.73 | 16,964.53 |
| Total Distributable Funds: | <u>7,912,974.23</u> | <u>16,019,541.54</u> | <u>14,855,695.37</u> | <u>9,076,820.40</u> |
| Total Agency Funds | <u>\$ 8,202,715.35</u> | <u>\$ 29,396,598.75</u> | <u>\$ 28,171,515.23</u> | <u>\$ 9,427,798.87</u> |

WILSON COUNTY, KANSAS
Reconciliation of 2020 Tax Roll
For the Year Ended December 31, 2021

| | |
|---|--------------------------------|
| County Clerk's Abstract of Taxes Levied | \$ 13,317,403.38 |
| Add: Supplemental Tax Roll | 89,956.30 |
| Deduct: Taxes Abated | <u>(61,440.51)</u> |
| Tax Roll as Adjusted | <u><u>\$ 13,345,919.17</u></u> |

County Treasurer's Accounting

| | |
|-----------------------------|--------------------------------|
| Net Current Tax Collections | \$ 12,896,554.25 |
| <hr/> | |
| Uncollected: | |
| Personal Property | \$ 57,204.94 |
| Real Estate | 382,812.55 |
| Special Assessments | 8,556.15 |
| State Assessed | <u>791.28</u> |
| Total Uncollected | <u><u>449,364.92</u></u> |
| Net Tax Roll | <u><u>\$ 13,345,919.17</u></u> |