

WILSON COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2024

WILSON COUNTY, KANSAS

December 31, 2024

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Wilson County, Kansas

Adverse and Unmodified Opinions

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, 2024 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 Opinions 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, 2024, 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, 2024, 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 Opinions

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 opinions.

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.

Auditor's 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 opinions. 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.

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, the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, and the summary of receipts and disbursements – agency funds – regulatory basis (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional 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, 2023 (not presented herein), and have issued our report thereon dated September 14, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 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/accounts-reports/local-government/municipal-services>. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
November 13, 2025

WILSON COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2024
General	\$ 732,533.87	\$ 4,883,122.07	\$ 4,911,124.85	\$ 704,531.09	\$ 223,487.36	\$ 928,018.45
Special Purpose:						
Ambulance	50,002.61	60,178.31	20,250.00	89,930.92	-	89,930.92
Appraiser's Cost	72,644.48	270,223.70	261,407.64	81,460.54	14,138.94	95,599.48
Conservation District	1,926.84	24,393.02	24,000.00	2,319.86	-	2,319.86
Direct Election	31,934.95	70,231.04	74,658.36	27,507.63	1,230.52	28,738.15
Health	68,026.15	699,640.03	675,999.26	91,666.92	30,339.75	122,006.67
Historical Society	475.97	4,930.70	5,000.00	406.67	-	406.67
Hospital Maintenance	1,255.25	105,175.98	106,000.00	431.23	-	431.23
Mental Health	154.34	58,518.97	27,000.00	31,673.31	-	31,673.31
Intellectual Disability	2,075.33	23,683.87	24,500.00	1,259.20	-	1,259.20
Noxious Weed	52,555.83	2,036.28	15,789.25	38,802.86	12.35	38,815.21
Road and Bridge	121,904.54	3,321,803.56	3,340,984.58	102,723.52	140,107.40	242,830.92
Rural Fire District No. 1	5,322.07	92,682.54	95,500.00	2,504.61	-	2,504.61
Service Program for the Elderly	2,345.85	61,934.24	63,500.00	780.09	-	780.09
Special Alcohol Program	10,307.56	3,296.04	-	13,603.60	-	13,603.60
Special Bridge	19.35	192,913.22	192,595.59	336.98	-	336.98
Special Liability	9,769.09	-	-	9,769.09	-	9,769.09
Special Park and Recreation	12,093.83	3,296.04	-	15,389.87	-	15,389.87
Tourism and Convention Promotion	8,055.42	2,354.53	-	10,409.95	-	10,409.95
Special Equipment Reserve	239,349.25	117,000.00	86,573.23	269,776.02	328.00	270,104.02
Special Noxious Weed	29,060.13	-	-	29,060.13	-	29,060.13
Special Highway	270,972.61	314,766.09	269,865.61	315,873.09	-	315,873.09
Special Machinery	411,071.70	331,300.00	322,747.48	419,624.22	-	419,624.22
Wilson County 911	17,478.37	65,307.53	58,718.75	24,067.15	60.00	24,127.15
Motor Vehicle Operating	3,045.55	147,467.85	138,042.21	12,471.19	6,595.22	19,066.41
County Treasurer's Technology	19,085.71	2,506.50	-	21,592.21	-	21,592.21
Register of Deeds Technology	42,806.65	10,216.94	7,830.00	45,193.59	-	45,193.59
County Clerk's Technology	6,418.71	2,506.50	-	8,925.21	-	8,925.21
Emergency Preparedness Grant	38,271.99	14,569.00	29,909.69	22,931.30	705.75	23,637.05
Diversion Fees	16,314.56	15,875.00	-	32,189.56	-	32,189.56
American Rescue Plan Grant	1,137,513.48	-	352,311.42	785,202.06	-	785,202.06
FEMA Grant	158,046.71	-	146,299.88	11,746.83	-	11,746.83
Pathways Grant	50,106.90	81,974.00	159,608.57	(27,527.67)	1,730.97	(25,796.70)
Opioid Settlement	15,797.24	15,764.43	4,230.54	27,331.13	2,130.83	29,461.96

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

WILSON COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2024
Trusts:						
Prosecuting Attorney Training	\$ 27,856.44	\$ 2,129.84	\$ 989.04	\$ 28,997.24	\$ -	\$ 28,997.24
Special Law Enforcement Trust	5,996.60	-	-	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	-	13,500.00	4,009.10	-	4,009.10
Sheriff's Special Donations	7,115.64	437.50	-	7,553.14	-	7,553.14
Registered Offenders Fees	15,968.73	6,017.59	12,880.44	9,105.88	-	9,105.88
County Attorney Forfeiture	-	315.00	-	315.00	-	315.00
Flex-Savings	213,694.45	1,178.89	102,901.50	111,971.84	1,177.60	113,149.44
County Donations	1,331.10	80.06	-	1,411.16	-	1,411.16
Total Primary Government (Excluding Agency Funds)	<u>\$ 3,933,653.10</u>	<u>\$ 11,009,826.86</u>	<u>\$ 11,544,717.89</u>	<u>\$ 3,398,762.07</u>	<u>\$ 422,044.69</u>	<u>\$ 3,820,806.76</u>

Composition of Cash:

Cash on Hand	\$ 4,898.00
Demand Deposit Accounts	2,443,315.93
MMA Account	7,689,421.05
Certificates of Deposit	3,218,782.14
Total Cash	13,356,417.12
Agency Funds Per Schedule 3	(9,535,610.36)
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 3,820,806.76</u>

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

WILSON COUNTY, KANSAS

Notes to Financial Statement
December 31, 2024

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 principal 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, regulatory receipts and expenditures. The various funds are grouped by type in the financial statement. 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 regulatory receipt 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 regulatory receipt 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 regulatory receipt 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 cash receipts in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as cash receipts 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, of which is a multi-employer, state-wide pension plan. 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 receipts. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as receipts. 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.

If the County is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County held a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts 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, regulatory receipts 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 funds:

- Special Equipment Reserve Fund
- Special Highway Fund
- Special Machinery Fund
- Wilson County 911 Fund
- Motor Vehicle Operating Fund
- County Treasurer's Technology Fund
- Register of Deeds Technology Fund
- County Clerk's Technology Fund
- SLVC Grant Fund
- County Wellness Fund
- Community Development Block Grant Fund
- Emergency Preparedness Grant Fund
- Diversion Fees Fund
- KDHE – BWM Site Cleanup Grant Fund
- American Rescue Plan Grant Fund
- FEMA Grant Fund
- Pathways Grant Fund
- Opioid Settlement Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the County was in apparent violation with K.S.A 10-1113, as the County has obligated expenditures in excess of available monies in the Pathways Grant Fund, however, K.S.A 10-1,116 provides that under certain situations, the fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis laws of Kansas. The Pathways Fund met the criteria under the statutes and therefore, is not deemed to be in violation of the 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 Health Fund.

The County was not in compliance with K.S.A. 19-2687 which requires each county in the state, each county officer and head of a department or office to make a personal investigation, inspection and inventory of the kind, amount and location of all personal property owned by said county and located in or under the supervision of such office or department. This should be completed and filed with the County Clerk by December 31 of each year. The County Attorney and Sheriff's departments have not complied with the statute.

The County was not in compliance with K.S.A. 19-520 which requires that quarterly statements be published by the County Treasurer on the last business day of January, April, July and October of each year. The County Treasurer was unable to provide proof of publication for July.

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.

3. DEPOSITS AND INVESTMENTS (Continued)

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

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

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

At December 31, 2024, the County's carrying amount of deposits was \$13,351,519.12 and the bank balance was \$13,809,933.88. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,500,000.00 was covered by federal depository insurance, \$9,570,968.33 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and \$2,738,965.55 was covered with a letter of credit.

4. LONG-TERM DEBT

Changes in long-term debt for the County for the year ended December 31, 2024, 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
Finance Lease									
Caterpillar 140M Motor Grader	3.13%	June 18, 2019	\$ 302,707.00	June 30, 2024	\$ 64,394.67	\$ -	\$ (64,394.67)	\$ -	\$ 2,264.92
2017 John Deere Tractor	3.07%	July 31, 2019	127,500.00	July 31, 2024	27,065.43	-	(27,065.43)	-	1,256.91
Energy Saving Upgrades Motor Grader and	2.35%	December 11, 2019	551,466.00	December 1, 2028	311,040.25	-	(62,592.89)	248,447.36	7,407.11
Two Kenworth Trucks	1.42%	March 24, 2021	305,500.00	February 1, 2026	185,512.65	-	(60,969.33)	124,543.32	2,634.28
Two Caterpillar Motor Graders	3.83%	March 15, 2023	290,000.00	March 15, 2028	290,000.00	-	(53,829.13)	236,170.87	11,107.00
Total Contractual Indebtedness					<u>\$ 878,013.00</u>	<u>\$ -</u>	<u>\$ (268,851.45)</u>	<u>\$ 609,161.55</u>	<u>\$ 24,670.22</u>

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

Issue	2025	2026	2027	2028	Total
Principal					
Finance Lease					
Energy Saving Upgrades Motor Grader and	\$ 64,084.06	\$ 65,590.04	\$ 67,131.40	\$ 51,641.86	\$ 248,447.36
Two Kenworth Trucks	61,830.25	62,713.07	-	-	124,543.32
Two Caterpillar Motor Graders	55,890.79	58,031.40	60,254.01	61,994.67	236,170.87
Total Principal Payments	181,805.10	186,334.51	127,385.41	113,636.53	609,161.55
Interest					
Finance Lease					
Energy Saving Upgrades Motor Grader and	5,915.94	4,409.96	2,868.60	4,589.23	17,783.73
Two Kenworth Trucks	1,773.36	890.53	-	-	2,663.89
Two Caterpillar Motor Graders	9,045.34	6,904.73	4,682.12	2,374.40	23,006.59
Total Interest Payments	16,734.64	12,205.22	7,550.72	6,963.63	43,454.21
Total Principal and Interest	<u>\$ 198,539.74</u>	<u>\$ 198,539.73</u>	<u>\$ 134,936.13</u>	<u>\$ 120,600.16</u>	<u>\$ 652,615.76</u>

5. FINANCE LEASE OBLIGATIONS

The County has entered into a finance 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>
2025	\$ 70,000.00
2026	70,000.00
2027	70,000.00
2028	<u>56,231.09</u>
	266,231.09
Less: Imputed interest	<u>(17,783.73)</u>
Net Present Value of Minimum	
Lease Payments	248,447.36
Less: Current Maturities	<u>(64,084.06)</u>
Long-Term Finance Lease Obligations	<u>\$ 184,363.30</u>

The County has entered into a finance 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>
2025	\$ 63,603.61
2026	<u>63,603.60</u>
	127,207.21
Less: Imputed interest	<u>(2,663.89)</u>
Net Present Value of Minimum	
Lease Payments	124,543.32
Less: Current Maturities	<u>(61,830.25)</u>
Long-Term Finance Lease Obligations	<u>\$ 62,713.07</u>

The County has entered into a finance lease agreement in order to finance the acquisition of an two Caterpillar Motor Graders. Payments are made annually, including interest at 3.83%. Final maturity of the lease is March 15, 2028. Future minimum lease payments are as follows:

<u>Year Ended December 31,</u>	<u>Totals</u>
2025	\$ 64,936.13
2026	64,936.13
2027	64,936.13
2028	<u>64,369.07</u>
	259,177.46
Less: Imputed interest	<u>(23,006.59)</u>
Net Present Value of Minimum	
Lease Payments	236,170.87
Less: Current Maturities	<u>(55,890.79)</u>
Long-Term Finance Lease Obligations	<u>\$ 180,280.08</u>

6. RIGHT TO USE CONTRACTS

As of December 31, 2024, the County has entered a right to use contract with Quadient Leasing USA Inc. 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 expenditures for the year ended December 31, 2024 were \$168,350.70. Under the current agreements, the future minimum payments are as follows:

2025	\$ 348,680.56
2026	2,680.56
2027	2,680.56
2028	1,340.08

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 statement and required supplementary information. KPERS' financial statement 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.

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 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were \$292,722.85 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,533,101.00. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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 this financial statement.

7. DEFINED BENEFIT PENSION PLAN (Continued)

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are 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, 2024.

Compensated Absences:

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

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

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

Other Post Employment Benefits:

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

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 a resolutions on November 2, 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. The issue were authorized totaling \$9,865,000.00. This bonds are to be serviced exclusively from hospital revenues.

The County Commission approved a resolutions on December 18, 2014, authorizing the issuance of Series 2014 hospital revenue bonds for the purpose of providing funds to pay a (1) portion of the costs 2007 bonds as well as portions of the 2006 bonds. The issue were authorized totaling \$4,280,000.00. This bonds are to be serviced exclusively from hospital revenues.

13. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Special Equipment Reserve	K.S.A. 19-119	\$ 105,000.00
Road and Bridge	Special Bridge	K.S.A. 19-119	8,000.00
Road and Bridge	Special Highway	K.S.A. 68-590	250,000.00
Road and Bridge	Special Machinery	K.S.A. 19-119	250,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	5,000.00

14. SUBSEQUENT EVENTS

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

SUPPLEMENTARY INFORMATION

WILSON COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2024

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	\$ 5,033,100.00	\$ -	\$ 5,033,100.00	\$ 4,911,124.85	\$ (121,975.15)
Special Purpose:					
Ambulance	105,801.00	-	105,801.00	20,250.00	(85,551.00)
Appraiser's Cost	322,530.00	-	322,530.00	261,407.64	(61,122.36)
Conservation District	27,000.00	-	27,000.00	24,000.00	(3,000.00)
Direct Election	74,226.00	10,624.14	84,850.14	74,658.36	(10,191.78)
Economic Development	8,000.00	-	8,000.00	-	(8,000.00)
Health	288,882.00	355,218.78	644,100.78	675,999.26	31,898.48
Historical Society	5,500.00	-	5,500.00	5,000.00	(500.00)
Hospital Maintenance	111,000.00	-	111,000.00	106,000.00	(5,000.00)
Mental Health	62,000.00	-	62,000.00	27,000.00	(35,000.00)
Intellectual Disability	26,500.00	-	26,500.00	24,500.00	(2,000.00)
Noxious Weed	41,558.00	-	41,558.00	15,789.25	(25,768.75)
Road and Bridge	3,429,075.00	-	3,429,075.00	3,340,984.58	(88,090.42)
Rural Fire District No. 1	98,500.00	-	98,500.00	95,500.00	(3,000.00)
Service Program for the Elderly	66,500.00	-	66,500.00	63,500.00	(3,000.00)
Special Alcohol Program	17,879.00	-	17,879.00	-	(17,879.00)
Special Bridge	200,000.00	-	200,000.00	192,595.59	(7,404.41)
Special Liability	9,769.00	-	9,769.00	-	(9,769.00)
Special Park and Recreation	14,894.00	-	14,894.00	-	(14,894.00)
Tourism and Convention Promotion	7,750.00	-	7,750.00	-	(7,750.00)
Special Noxious Weed	50,610.00	-	50,610.00	-	(50,610.00)

WILSON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 3,601,455.98	\$ 3,874,172.77	\$ 4,037,127.00	\$ (162,954.23)
Delinquent Tax	90,334.19	99,248.68	71,383.00	27,865.68
Motor Vehicle Tax	341,585.65	346,107.88	382,285.00	(36,177.12)
Recreational Vehicle Tax	7,648.19	7,810.44	10,052.00	(2,241.56)
16/20 M Truck Tax	22,146.67	22,682.96	19,788.00	2,894.96
Commercial Vehicle Tax	18,271.25	19,304.11	27,548.00	(8,243.89)
Mineral Production Tax	17,879.85	8,894.96	13,000.00	(4,105.04)
Neighborhood Revitalization Rebates	(41,951.99)	(45,506.26)	(39,904.00)	(5,602.26)
Interest on Tax	99,990.32	98,444.20	75,000.00	23,444.20
Intergovernmental				
Federal Grants	24,360.40	-	-	-
State Grants	11,384.00	12,709.94	-	12,709.94
Local Alcoholic Liquor Tax	2,233.04	3,296.03	5,166.00	(1,869.97)
Licenses, Fees, and Permits				
Officer Fees	104,831.15	108,549.58	100,000.00	8,549.58
Landfill Fees	49,512.75	81,799.70	95,000.00	(13,200.30)
Use of Money and Property				
Sale of Assets	16,500.00	-	-	-
Interest on Investments	68,791.78	131,542.89	20,000.00	111,542.89
Other Receipts				
Miscellaneous	14,661.51	78,184.19	-	78,184.19
Insurance Proceeds	30,301.81	30,880.00	-	30,880.00
Operating Transfers from				
Motor Vehicle Operating Fund	5,000.00	5,000.00	12,000.00	(7,000.00)
Total Receipts	4,484,936.55	4,883,122.07	\$ 4,828,445.00	\$ 54,677.07
Expenditures				
General Government				
County Commission				
Personal Services	65,790.30	80,503.49	\$ 68,500.00	\$ 12,003.49
Contractual Services	1,118.11	3,428.28	2,400.00	1,028.28
Employee Benefits	37,387.53	40,431.14	42,240.00	(1,808.86)
Health Savings	-	-	2,400.00	(2,400.00)
Total County Commission	104,295.94	124,362.91	115,540.00	8,822.91

WILSON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
County Clerk				
Personal Services	\$ 77,008.48	\$ 80,127.74	\$ 115,000.00	\$ (34,872.26)
Contractual Services	3,711.06	3,376.44	4,650.00	(1,273.56)
Commodities	1,058.45	1,517.92	1,500.00	17.92
Capital Outlay	-	-	1,000.00	(1,000.00)
Employee Benefits	31,965.93	35,720.71	40,350.00	(4,629.29)
Health Savings	-	-	1,600.00	(1,600.00)
Reimbursed Expense	-	143.70	-	143.70
Total County Clerk	113,743.92	120,886.51	164,100.00	(43,213.49)
County Treasurer				
Personal Services	113,804.26	132,120.93	126,000.00	6,120.93
Contractual Services	42,557.54	41,850.86	17,700.00	24,150.86
Commodities	1,978.65	697.75	2,500.00	(1,802.25)
Employee Benefits	64,541.87	65,731.02	77,465.00	(11,733.98)
Health Savings	-	-	4,000.00	(4,000.00)
Total County Treasurer	222,882.32	240,400.56	227,665.00	12,735.56
County Attorney				
Personal Services	149,972.91	166,648.96	175,500.00	(8,851.04)
Contractual Services	17,538.80	13,437.50	22,050.00	(8,612.50)
Commodities	3,579.12	3,549.31	3,000.00	549.31
Capital Outlay	-	-	1,000.00	(1,000.00)
Employee Benefits	26,470.64	30,112.60	55,750.00	(25,637.40)
Health Savings	-	-	1,600.00	(1,600.00)
Reimbursed Expense	-	(140.00)	-	(140.00)
Total County Attorney	197,561.47	213,608.37	258,900.00	(45,291.63)
Register of Deeds				
Personal Services	89,530.38	79,101.81	93,500.00	(14,398.19)
Contractual Services	3,696.13	2,449.78	5,340.00	(2,890.22)
Commodities	4,562.57	4,291.47	3,300.00	991.47
Capital Outlay	-	-	4,665.00	(4,665.00)
Employee Benefits	36,283.11	33,184.68	38,225.00	(5,040.32)
Health Savings	-	-	1,600.00	(1,600.00)
Total Register of Deeds	134,072.19	119,027.74	146,630.00	(27,602.26)
Indigent Defense				
Contractual Services	173,587.64	189,001.40	150,000.00	39,001.40
Reimbursed Expense	(44,332.37)	(33,872.66)	-	(33,872.66)
Total Indigent Defense	129,255.27	155,128.74	150,000.00	5,128.74

WILSON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Unified Court				
Contractual Services	\$ 47,375.69	\$ 48,339.34	\$ 65,000.00	\$ (16,660.66)
Commodities	5,712.73	3,712.41	11,500.00	(7,787.59)
Capital Outlay	-	18,888.16	4,000.00	14,888.16
Reimbursed Expense	(562.11)	(598.20)	-	(598.20)
Total Unified Court	52,526.31	70,341.71	80,500.00	(10,158.29)
Courthouse General				
Contractual Services	244,715.98	374,745.50	360,000.00	14,745.50
Commodities	43,481.25	57,600.07	90,000.00	(32,399.93)
Capital Outlay	11,732.43	8,013.94	150,000.00	(141,986.06)
Employee Benefits	2,288.72	1,766.13	-	1,766.13
Health Savings	9,300.00	-	-	-
Reimbursed Expense	(104,803.68)	(1,721.18)	-	(1,721.18)
Debt Service				
Finance Leases	70,000.00	70,000.00	-	70,000.00
Total Courthouse General	276,714.70	510,404.46	600,000.00	(89,595.54)
GIS				
Personal Services	42,219.21	46,182.75	44,200.00	1,982.75
Contractual Services	9,715.92	11,393.95	16,600.00	(5,206.05)
Commodities	631.94	1,069.89	1,500.00	(430.11)
Capital Outlay	-	188.00	2,000.00	(1,812.00)
Employee Benefits	16,393.79	17,726.13	17,870.00	(143.87)
Health Savings	-	-	800.00	(800.00)
Total GIS	68,960.86	76,560.72	82,970.00	(6,409.28)
County Coordinator				
Personal Services	52,415.04	56,927.07	54,700.00	2,227.07
Contractual Services	1,519.17	2,432.28	2,700.00	(267.72)
Commodities	46.37	77.66	500.00	(422.34)
Capital Outlay	-	-	500.00	(500.00)
Employee Benefits	18,082.42	19,580.07	19,670.00	(89.93)
Health Savings	-	-	800.00	(800.00)
Total County Coordinator	72,063.00	79,017.08	78,870.00	147.08
Zoning				
Contractual Services	229.70	544.95	1,000.00	(455.05)
Commodities	-	-	500.00	(500.00)
Reimbursed Expense	(300.00)	(200.00)	-	(200.00)
Total Zoning	(70.30)	344.95	1,500.00	(1,155.05)

WILSON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Maintenance				
Personal Services	\$ 77,273.13	\$ 87,069.11	\$ 80,000.00	\$ 7,069.11
Contractual Services	1,491.10	916.90	700.00	216.90
Commodities	6,206.52	5,615.03	7,000.00	(1,384.97)
Capital Outlay	385.89	743.39	1,000.00	(256.61)
Employee Benefits	51,518.94	51,070.39	53,250.00	(2,179.61)
Health Savings	-	-	1,600.00	(1,600.00)
Total Maintenance	136,875.58	145,414.82	143,550.00	1,864.82
Total General Government	1,508,881.26	1,855,498.57	2,050,225.00	(194,726.43)
Public Safety				
Sheriff				
Personal Services	936,366.58	1,062,406.90	1,144,000.00	(81,593.10)
Contractual Services	241,566.99	269,158.50	268,550.00	608.50
Commodities	376,179.98	326,594.81	348,500.00	(21,905.19)
Capital Outlay	46,478.00	25,722.00	5,500.00	20,222.00
Employee Benefits	431,395.06	411,255.53	469,615.00	(58,359.47)
Health Savings	-	-	22,400.00	(22,400.00)
Reimbursed Expense	(164,366.65)	(67,056.33)	(150,000.00)	82,943.67
Total Sheriff	1,867,619.96	2,028,081.41	2,108,565.00	(80,483.59)
E911 - Dispatch				
Personal Services	211,460.41	205,498.98	226,000.00	(20,501.02)
Contractual Services	-	-	1,000.00	(1,000.00)
Commodities	1,039.73	1,457.34	1,000.00	457.34
Capital Outlay	19,569.61	19,019.10	1,200.00	17,819.10
Employee Benefits	72,340.01	72,406.10	94,400.00	(21,993.90)
Health Savings	-	-	4,800.00	(4,800.00)
Total E911 - Dispatch	304,409.76	298,381.52	328,400.00	(30,018.48)
Juvenile Detention				
Contractual Services	28,416.00	28,422.38	28,500.00	(77.62)
Reimbursed Expense	(197.75)	(242.20)	-	(242.20)
Total Juvenile Detention	28,218.25	28,180.18	28,500.00	(319.82)
Emergency Preparedness				
Personal Services	25,039.08	27,179.29	26,150.00	1,029.29
Contractual Services	1,510.53	144.53	3,150.00	(3,005.47)
Commodities	-	-	4,075.00	(4,075.00)
Capital Outlay	-	14,569.00	-	14,569.00
Employee Benefits	4,310.82	4,868.41	5,535.00	(666.59)
Reimbursed Expense	-	(14,569.00)	-	(14,569.00)
Total Emergency Preparedness	30,860.43	32,192.23	38,910.00	(6,717.77)

WILSON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Capital Outlay Projects				
Capital Outlay	\$ 35,000.00	\$ 45,768.00	\$ 50,000.00	\$ (4,232.00)
Total Capital Outlay Projects	35,000.00	45,768.00	50,000.00	(4,232.00)
Total Public Safety	2,266,108.40	2,432,603.34	2,554,375.00	(121,771.66)
Coroner				
Contractual Services	36,005.57	19,655.17	25,000.00	(5,344.83)
Total Coroner	36,005.57	19,655.17	25,000.00	(5,344.83)
Agriculture				
Contractual Services - Fair	17,500.00	20,000.00	20,000.00	-
Total Agricultural	17,500.00	20,000.00	20,000.00	-
Economic Development				
Contractual Services	-	3,693.60	8,000.00	(4,306.40)
Total Economic Development	-	3,693.60	8,000.00	(4,306.40)
Social Services for Aged and Poor				
Appropriation	3,457.50	-	10,000.00	(10,000.00)
Total Social Services for Aged and Poor	3,457.50	-	10,000.00	(10,000.00)
Sanitation				
Landfill				
Contractual Services	195,223.04	278,103.84	171,500.00	106,603.84
Commodities	162,297.95	163,475.70	191,000.00	(27,524.30)
Capital Outlay	-	33,094.63	3,000.00	30,094.63
Reimbursed Expense	(66.03)	-	-	-
Total Landfill	357,454.96	474,674.17	365,500.00	109,174.17
Total Sanitation	357,454.96	474,674.17	365,500.00	109,174.17
Operating Transfers to:				
Special Equipment Reserve Fund	105,000.00	105,000.00	-	105,000.00
Health Fund	33,000.00	-	-	-
Total Operating Transfers	138,000.00	105,000.00	-	105,000.00
Total Expenditures	4,327,407.69	4,911,124.85	\$ 5,033,100.00	\$ (121,975.15)
Receipts Over(Under) Expenditures	157,528.86	(28,002.78)		
Unencumbered Cash, Beginning	575,005.01	732,533.87		
Unencumbered Cash, Ending	\$ 732,533.87	\$ 704,531.09		

WILSON COUNTY, KANSAS
AMBULANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 483,276.00	\$ 55.95	\$ -	\$ 55.95
Delinquent Tax	9,731.16	10,139.88	-	10,139.88
Motor Vehicle Tax	31,313.86	43,863.93	51,294.00	(7,430.07)
Recreational Vehicle Tax	701.10	979.13	1,349.00	(369.87)
16/20 M Truck Tax	2,361.91	2,453.97	2,655.00	(201.03)
Commercial Vehicle Tax	1,674.91	2,564.44	3,696.00	(1,131.56)
Mineral Production Tax	2,394.43	121.01	700.00	(578.99)
Neighborhood Revitalization Rebates	(5,629.64)	-	(4,410.00)	4,410.00
Total Receipts	525,823.73	60,178.31	\$ 55,284.00	\$ 4,894.31
Expenditures				
Public Safety				
Contractual Services	493,758.00	20,250.00	\$ 105,801.00	\$ (85,551.00)
Total Expenditures	493,758.00	20,250.00	\$ 105,801.00	\$ (85,551.00)
Receipts Over(Under) Expenditures	32,065.73	39,928.31		
Unencumbered Cash, Beginning	17,936.88	50,002.61		
Unencumbered Cash, Ending	\$ 50,002.61	\$ 89,930.92		

WILSON COUNTY, KANSAS
APPRAISER'S COST FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 258,191.85	\$ 235,960.42	\$ 245,807.00	\$ (9,846.58)
Delinquent Tax	6,338.35	6,943.12	4,346.00	2,597.12
Motor Vehicle Tax	24,073.72	24,739.58	27,403.00	(2,663.42)
Recreational Vehicle Tax	539.02	558.07	721.00	(162.93)
16/20 M Truck Tax	1,626.85	1,514.61	1,419.00	95.61
Commercial Vehicle Tax	1,287.68	1,383.26	1,975.00	(591.74)
Mineral Production Tax	1,280.02	551.61	500.00	51.61
Neighborhood Revitalization Rebates	(3,007.71)	(2,771.55)	(2,438.00)	(333.55)
Licenses, Fees, and Permits				
Officer Fees	948.80	1,344.58	1,000.00	344.58
Other Receipts				
Miscellaneous	1,310.55	-	-	-
Total Receipts	292,589.13	270,223.70	\$ 280,733.00	\$ (10,509.30)
Expenditures				
General Government				
Personal Services	147,880.55	154,922.86	\$ 170,000.00	\$ (15,077.14)
Contractual Services	31,374.28	26,828.98	43,200.00	(16,371.02)
Commodities	9,256.65	6,226.21	8,100.00	(1,873.79)
Employee Benefits	93,829.77	73,460.66	98,030.00	(24,569.34)
Health Savings	-	-	3,200.00	(3,200.00)
Reimbursed Expense	(25.97)	(31.07)	-	(31.07)
Total Expenditures	282,315.28	261,407.64	\$ 322,530.00	\$ (61,122.36)
Receipts Over(Under) Expenditures	10,273.85	8,816.06		
Unencumbered Cash, Beginning	62,370.63	72,644.48		
Unencumbered Cash, Ending	\$ 72,644.48	\$ 81,460.54		

WILSON COUNTY, KANSAS
CONSERVATION DISTRICT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 21,675.13	\$ 21,545.43	\$ 22,421.00	\$ (875.57)
Delinquent Tax	562.80	609.66	396.00	213.66
Motor Vehicle Tax	2,373.07	2,139.50	2,295.00	(155.50)
Recreational Vehicle Tax	53.14	48.47	60.00	(11.53)
16/20 M Truck Tax	142.39	136.27	119.00	17.27
Commercial Vehicle Tax	126.95	116.71	165.00	(48.29)
Mineral Production Tax	107.48	50.01	25.00	25.01
Neighborhood Revitalization Rebates	(252.50)	(253.03)	(223.00)	(30.03)
Total Receipts	24,788.46	24,393.02	\$ 25,258.00	\$ (864.98)
Expenditures				
Agriculture				
Contractual Services	25,000.00	24,000.00	\$ 25,000.00	\$ (1,000.00)
Cash Forward	-	-	2,000.00	(2,000.00)
Total Expenditures	25,000.00	24,000.00	\$ 27,000.00	\$ (3,000.00)
Receipts Over(Under) Expenditures	(211.54)	393.02		
Unencumbered Cash, Beginning	2,138.38	1,926.84		
Unencumbered Cash, Ending	\$ 1,926.84	\$ 2,319.86		

WILSON COUNTY, KANSAS
DIRECT ELECTION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 55,697.57	\$ 51,417.68	\$ 53,526.00	\$ (2,108.32)
Delinquent Tax	1,466.39	1,554.19	946.00	608.19
Motor Vehicle Tax	6,149.84	5,506.71	5,903.00	(396.29)
Recreational Vehicle Tax	137.69	124.87	155.00	(30.13)
16/20 M Truck Tax	335.87	401.86	306.00	95.86
Commercial Vehicle Tax	328.99	300.06	425.00	(124.94)
Mineral Production Tax	276.16	120.36	100.00	20.36
Neighborhood Revitalization Rebates	(648.79)	(603.90)	(531.00)	(72.90)
Intergovernmental				
Federal Grants	-	10,624.14	-	10,624.14
Other Receipts				
Miscellaneous	380.00	785.07	-	785.07
Total Receipts	64,123.72	70,231.04	\$ 60,830.00	\$ 9,401.04
Expenditures				
General Government				
Personal Services	10,000.00	22,797.05	\$ 15,500.00	\$ 7,297.05
Contractual Services	14,782.74	24,526.81	33,600.00	(9,073.19)
Commodities	12,159.55	14,735.81	15,500.00	(764.19)
Capital Outlay	7,660.99	10,792.67	15,000.00	(4,207.33)
Employee Benefits	1,568.73	1,806.02	2,626.00	(819.98)
Reimbursed Expense	-	-	(8,000.00)	8,000.00
Operating Transfers to				
Special Equipment Reserve Fund	10,000.00	-	-	-
Total Certified Budget			74,226.00	432.36
Adjustments for Qualifying				
Budget Credits			10,624.14	(10,624.14)
Total Expenditures	56,172.01	74,658.36	\$ 84,850.14	\$ (10,191.78)
Receipts Over(Under) Expenditures	7,951.71	(4,427.32)		
Unencumbered Cash, Beginning	23,983.24	31,934.95		
Unencumbered Cash, Ending	\$ 31,934.95	\$ 27,507.63		

WILSON COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ -	\$ -	\$ 8,227.00	\$ (8,227.00)
Neighborhood Revitalization Rebate	-	-	(82.00)	82.00
Total Receipts	-	-	\$ 8,145.00	\$ (8,145.00)
Expenditures				
Economic Development				
Contractual Services	-	-	\$ 8,000.00	\$ (8,000.00)
Total Expenditures	-	-	\$ 8,000.00	\$ (8,000.00)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

WILSON COUNTY, KANSAS
HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 207,826.85	\$ 190,892.81	\$ 198,890.00	\$ (7,997.19)
Delinquent Tax	2,494.01	3,804.04	3,517.00	287.04
Motor Vehicle Tax	-	16,470.12	22,050.00	(5,579.88)
Recreational Vehicle Tax	-	357.36	580.00	(222.64)
16/20 M Truck Tax	115.40	500.48	1,141.00	(640.52)
Commercial Vehicle Tax	-	1,078.65	1,589.00	(510.35)
Mineral Production Tax	1,029.05	438.20	200.00	238.20
Neighborhood Revitalization Rebates	(2,420.88)	(2,242.15)	(1,971.00)	(271.15)
Intergovernmental				
Federal Grants	322,185.43	332,456.78	-	332,456.78
State Grants	22,731.00	22,762.00	-	22,762.00
Licenses, Fees, and Permits				
Service Fees	151,840.94	129,941.74	50,000.00	79,941.74
Other Receipts				
Miscellaneous	2,064.53	3,180.00	-	3,180.00
Operating Transfers from General Fund	33,000.00	-	-	-
Total Receipts	740,866.33	699,640.03	\$ 275,996.00	\$ 423,644.03
Expenditures				
Health				
Personal Services	280,167.19	305,274.43	\$ 290,000.00	\$ 15,274.43
Contractual Services	215,612.07	154,336.71	48,500.00	105,836.71
Commodities	103,634.75	106,121.56	63,300.00	42,821.56
Capital Outlay	4,284.34	-	7,000.00	(7,000.00)
Employee Benefits	99,443.54	110,266.56	114,667.00	(4,400.44)
Health Savings	-	-	4,000.00	(4,000.00)
Reimbursed Expense	-	-	(238,585.00)	238,585.00
Total Certified Budget			288,882.00	387,117.26
Adjustments for Qualifying Budget Credits			355,218.78	(355,218.78)
Total Expenditures	703,141.89	675,999.26	\$ 644,100.78	\$ 31,898.48
Receipts Over(Under) Expenditures	37,724.44	23,640.77		
Unencumbered Cash, Beginning	30,301.71	68,026.15		
Unencumbered Cash, Ending	\$ 68,026.15	\$ 91,666.92		

WILSON COUNTY, KANSAS
HISTORICAL SOCIETY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 4,314.92	\$ 4,371.50	\$ 4,457.00	\$ (85.50)
Delinquent Tax	111.46	121.99	79.00	42.99
Motor Vehicle Tax	434.48	418.82	456.00	(37.18)
Recreational Vehicle Tax	9.76	9.47	12.00	(2.53)
16/20 M Truck Tax	28.84	26.95	24.00	2.95
Commercial Vehicle Tax	23.22	23.20	33.00	(9.80)
Mineral Production Tax	21.40	10.13	10.00	0.13
Neighborhood Revitalization Rebates	(50.28)	(51.36)	(44.00)	(7.36)
Total Receipts	4,893.80	4,930.70	\$ 5,027.00	\$ (96.30)
Expenditures				
Culture and Recreation				
Contractual Services	5,000.00	5,000.00	\$ 5,000.00	\$ -
Cash Forward	-	-	500.00	(500.00)
Total Expenditures	5,000.00	5,000.00	\$ 5,500.00	\$ (500.00)
Receipts Over(Under) Expenditures	(106.20)	(69.30)		
Unencumbered Cash, Beginning	582.17	475.97		
Unencumbered Cash, Ending	\$ 475.97	\$ 406.67		

WILSON COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 93,523.92	\$ 93,050.84	\$ 97,046.00	\$ (3,995.16)
Delinquent Tax	2,415.48	2,622.19	1,716.00	906.19
Motor Vehicle Tax	9,409.63	9,084.13	9,918.00	(833.87)
Recreational Vehicle Tax	210.63	205.47	261.00	(55.53)
16/20 M Truck Tax	623.53	588.38	513.00	75.38
Commercial Vehicle Tax	503.31	502.26	715.00	(212.74)
Mineral Production Tax	463.70	215.66	200.00	15.66
Neighborhood Revitalization Rebates	(1,089.44)	(1,092.95)	(963.00)	(129.95)
Total Receipts	106,060.76	105,175.98	\$ 109,406.00	\$ (4,230.02)
Expenditures				
Health				
Contractual Services	108,000.00	106,000.00	\$ 108,000.00	\$ (2,000.00)
Cash Forward	-	-	3,000.00	(3,000.00)
Total Expenditures	108,000.00	106,000.00	\$ 111,000.00	\$ (5,000.00)
Receipts Over(Under) Expenditures	(1,939.24)	(824.02)		
Unencumbered Cash, Beginning	3,194.49	1,255.25		
Unencumbered Cash, Ending	\$ 1,255.25	\$ 431.23		

WILSON COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 52,595.71	\$ 52,041.87	\$ 54,130.00	\$ (2,088.13)
Delinquent Tax	1,209.14	1,356.53	957.00	399.53
Motor Vehicle Tax	4,312.02	4,917.11	5,556.00	(638.89)
Recreational Vehicle Tax	96.56	110.41	146.00	(35.59)
16/20 M Truck Tax	77.54	304.41	288.00	16.41
Commercial Vehicle Tax	230.67	279.61	400.00	(120.39)
Mineral Production Tax	259.67	120.32	50.00	70.32
Neighborhood Revitalization Rebates	(610.19)	(611.29)	(537.00)	(74.29)
Total Receipts	58,171.12	58,518.97	\$ 60,990.00	\$ (2,471.03)
Expenditures				
Health				
Contractual Services	60,000.00	27,000.00	\$ 60,000.00	\$ (33,000.00)
Cash Forward	-	-	2,000.00	(2,000.00)
Total Expenditures	60,000.00	27,000.00	\$ 62,000.00	\$ (35,000.00)
Receipts Over(Under) Expenditures	(1,828.88)	31,518.97		
Unencumbered Cash, Beginning	1,983.22	154.34		
Unencumbered Cash, Ending	\$ 154.34	\$ 31,673.31		

WILSON COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 21,973.88	\$ 20,920.93	\$ 21,696.00	\$ (775.07)
Delinquent Tax	503.59	574.17	384.00	190.17
Motor Vehicle Tax	2,142.72	2,122.51	2,328.00	(205.49)
Recreational Vehicle Tax	48.02	47.99	61.00	(13.01)
16/20 M Truck Tax	141.76	97.49	121.00	(23.51)
Commercial Vehicle Tax	114.56	117.89	168.00	(50.11)
Mineral Production Tax	108.95	48.65	30.00	18.65
Neighborhood Revitalization Rebates	(255.95)	(245.76)	(215.00)	(30.76)
Total Receipts	24,777.53	23,683.87	\$ 24,573.00	\$ (889.13)
Expenditures				
Health				
Contractual Services	25,000.00	24,500.00	\$ 24,500.00	\$ -
Cash Forward	-	-	2,000.00	(2,000.00)
Total Expenditures	25,000.00	24,500.00	\$ 26,500.00	\$ (2,000.00)
Receipts Over(Under) Expenditures	(222.47)	(816.13)		
Unencumbered Cash, Beginning	2,297.80	2,075.33		
Unencumbered Cash, Ending	\$ 2,075.33	\$ 1,259.20		

WILSON COUNTY, KANSAS
NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 4,717.38	\$ 0.16	\$ -	\$ 0.16
Delinquent Tax	816.16	609.86	-	609.86
Motor Vehicle Tax	4,173.85	1,115.38	498.00	617.38
Recreational Vehicle Tax	93.36	27.81	13.00	14.81
16/20 M Truck Tax	307.87	248.13	26.00	222.13
Commercial Vehicle Tax	223.28	31.95	36.00	(4.05)
Mineral Production Tax	23.87	2.99	50.00	(47.01)
Neighborhood Revitalization Rebates	(54.93)	-	-	-
Total Receipts	10,300.84	2,036.28	\$ 623.00	\$ 1,413.28
Expenditures				
Agriculture				
Contractual Services	3,578.22	894.31	\$ 4,300.00	\$ (3,405.69)
Commodities	23,323.82	14,894.94	24,000.00	(9,105.06)
Capital Outlay	-	-	13,258.00	(13,258.00)
Employee Benefits	2,769.00	-	-	-
Total Expenditures	29,671.04	15,789.25	\$ 41,558.00	\$ (25,768.75)
Receipts Over(Under) Expenditures	(19,370.20)	(13,752.97)		
Unencumbered Cash, Beginning	71,926.03	52,555.83		
Unencumbered Cash, Ending	\$ 52,555.83	\$ 38,802.86		

WILSON COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 2,206,629.83	\$ 2,576,970.27	\$ 2,685,450.00	\$ (108,479.73)
Delinquent Tax	48,649.03	56,909.85	47,483.00	9,426.85
Motor Vehicle Tax	192,433.81	209,071.90	234,230.00	(25,158.10)
Recreational Vehicle Tax	4,308.73	4,705.74	6,159.00	(1,453.26)
16/20 M Truck Tax	11,499.65	11,329.87	12,126.00	(796.13)
Commercial Vehicle Tax	10,293.11	11,797.85	16,879.00	(5,081.15)
Mineral Production Tax	10,935.38	5,854.06	4,500.00	1,354.06
Neighborhood Revitalization Rebates	(25,704.97)	(30,269.56)	(28,334.00)	(1,935.56)
Intergovernmental				
Special City & County Highway	455,366.85	462,521.67	443,986.00	18,535.67
Use of Money and Property				
Sale of Assets	4,034.32	10,761.91	-	10,761.91
Other Receipts				
Miscellaneous	16,509.47	2,150.00	-	2,150.00
Total Receipts	<u>2,934,955.21</u>	<u>3,321,803.56</u>	<u>\$ 3,422,479.00</u>	<u>\$ (100,675.44)</u>
Expenditures				
Maintenance				
Personal Services	671,313.01	700,220.65	\$ 751,275.00	\$ (51,054.35)
Contractual Services	69,302.79	120,991.28	83,800.00	37,191.28
Commodities	1,098,728.40	1,583,753.19	1,556,800.00	26,953.19
Capital Outlay	102,134.31	111,496.70	630,300.00	(518,803.30)
Employee Benefits	380,910.25	334,745.19	408,500.00	(73,754.81)
Health Savings	-	-	18,400.00	(18,400.00)
Reimbursed Expense	(28,122.65)	(18,222.43)	(20,000.00)	1,777.57
Debt Service				
Finance Leases	102,134.31	-	-	-
Operating Transfers to:				
Special Bridge Fund	-	8,000.00	-	8,000.00
Special Highway Fund	250,000.00	250,000.00	-	250,000.00
Special Machinery Fund	400,000.00	250,000.00	-	250,000.00
Total Expenditures	<u>3,046,400.42</u>	<u>3,340,984.58</u>	<u>\$ 3,429,075.00</u>	<u>\$ (88,090.42)</u>
Receipts Over(Under) Expenditures	(111,445.21)	(19,181.02)		
Unencumbered Cash, Beginning	<u>233,349.75</u>	<u>121,904.54</u>		
Unencumbered Cash, Ending	<u>\$ 121,904.54</u>	<u>\$ 102,723.52</u>		

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, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 70,428.47	\$ 84,842.72	\$ 87,080.00	\$ (2,237.28)
Delinquent Tax	974.30	1,234.52	1,033.00	201.52
Motor Vehicle Tax	5,226.65	5,467.14	5,766.00	(298.86)
Recreational Vehicle Tax	143.76	134.05	175.00	(40.95)
16/20 M Truck Tax	552.91	523.74	505.00	18.74
Commercial Vehicle Tax	229.72	243.84	328.00	(84.16)
Mineral Production Tax	433.34	236.53	100.00	136.53
Total Receipts	77,989.15	92,682.54	\$ 94,987.00	\$ (2,304.46)
Expenditures				
Public Safety				
Contractual Services	77,500.00	95,500.00	\$ 98,500.00	\$ (3,000.00)
Total Expenditures	77,500.00	95,500.00	\$ 98,500.00	\$ (3,000.00)
Receipts Over(Under) Expenditures	489.15	(2,817.46)		
Unencumbered Cash, Beginning	4,832.92	5,322.07		
Unencumbered Cash, Ending	\$ 5,322.07	\$ 2,504.61		

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, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 55,191.40	\$ 54,748.08	\$ 57,000.00	\$ (2,251.92)
Delinquent Tax	1,419.75	1,539.85	1,008.00	531.85
Motor Vehicle Tax	5,762.15	5,397.78	5,848.00	(450.22)
Recreational Vehicle Tax	128.93	122.23	154.00	(31.77)
16/20 M Truck Tax	360.26	345.62	303.00	42.62
Commercial Vehicle Tax	308.20	296.78	421.00	(124.22)
Mineral Production Tax	273.67	126.97	100.00	26.97
Neighborhood Revitalization Rebates	(642.86)	(643.07)	(566.00)	(77.07)
Total Receipts	62,801.50	61,934.24	\$ 64,268.00	\$ (2,333.76)
Expenditures				
Social Services for Aged and Poor				
Contractual Services	63,500.00	63,500.00	\$ 63,500.00	\$ -
Cash Forward	-	-	3,000.00	(3,000.00)
Total Expenditures	63,500.00	63,500.00	\$ 66,500.00	\$ (3,000.00)
Receipts Over(Under) Expenditures	(698.50)	(1,565.76)		
Unencumbered Cash, Beginning	3,044.35	2,345.85		
Unencumbered Cash, Ending	\$ 2,345.85	\$ 780.09		

WILSON COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 4,688.51	\$ 3,296.04	\$ 5,166.00	\$ (1,869.96)
Total Receipts	4,688.51	3,296.04	\$ 5,166.00	\$ (1,869.96)
Expenditures				
Health				
Contractual Services	-	-	\$ 17,879.00	\$ (17,879.00)
Total Expenditures	-	-	\$ 17,879.00	\$ (17,879.00)
Receipts Over(Under) Expenditures	4,688.51	3,296.04		
Unencumbered Cash, Beginning	5,619.05	10,307.56		
Unencumbered Cash, Ending	\$ 10,307.56	\$ 13,603.60		

WILSON COUNTY, KANSAS
SPECIAL BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 179,707.96	\$ 166,536.47	\$ 173,439.00	\$ (6,902.53)
Delinquent Tax	2,379.52	3,520.97	3,067.00	453.97
Motor Vehicle Tax	2,576.15	14,700.89	19,074.00	(4,373.11)
Recreational Vehicle Tax	57.74	321.21	502.00	(180.79)
16/20 M Truck Tax	618.69	468.76	987.00	(518.24)
Commercial Vehicle Tax	137.85	937.41	1,375.00	(437.59)
Mineral Production Tax	889.46	383.63	200.00	183.63
Neighborhood Revitalization Rebates	(2,093.55)	(1,956.12)	(1,722.00)	(234.12)
Operating Transfers from Road and Bridge Fund	-	8,000.00	-	8,000.00
Total Receipts	184,273.82	192,913.22	\$ 196,922.00	\$ (4,008.78)
Expenditures				
Public Works				
Contractual Services	170,014.31	192,595.59	\$ 200,000.00	\$ (7,404.41)
Capital Outlay	26,438.72	-	-	-
Total Expenditures	196,453.03	192,595.59	\$ 200,000.00	\$ (7,404.41)
Receipts Over(Under) Expenditures	(12,179.21)	317.63		
Unencumbered Cash, Beginning	12,198.56	19.35		
Unencumbered Cash, Ending	\$ 19.35	\$ 336.98		

WILSON COUNTY, KANSAS
SPECIAL LIABILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	\$ -	\$ -	\$ -	\$ -
Total Receipts	-	-	\$ -	\$ -
Expenditures				
General Government				
Contractual Services	-	-	\$ 9,769.00	\$ (9,769.00)
Total Expenditures	-	-	\$ 9,769.00	\$ (9,769.00)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	9,769.09	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, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 9,459.83	\$ 3,296.04	\$ 5,166.00	\$ (1,869.96)
Total Receipts	9,459.83	3,296.04	\$ 5,166.00	\$ (1,869.96)
Expenditures				
Culture and Recreation				
Contractual Services	-	-	\$ 14,894.00	\$ (14,894.00)
Total Expenditures	-	-	\$ 14,894.00	\$ (14,894.00)
Receipts Over(Under) Expenditures	9,459.83	3,296.04		
Unencumbered Cash, Beginning	2,634.00	12,093.83		
Unencumbered Cash, Ending	\$ 12,093.83	\$ 15,389.87		

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

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	\$ 2,380.43	\$ 2,354.53	\$ 1,000.00	\$ 1,354.53
Total Receipts	2,380.43	2,354.53	\$ 1,000.00	\$ 1,354.53
Expenditures				
Economic Development				
Contractual Services	75.00	-	\$ 7,750.00	\$ (7,750.00)
Total Expenditures	75.00	-	\$ 7,750.00	\$ (7,750.00)
Receipts Over(Under) Expenditures	2,305.43	2,354.53		
Unencumbered Cash, Beginning	5,749.99	8,055.42		
Unencumbered Cash, Ending	\$ 8,055.42	\$ 10,409.95		

WILSON COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Sale of Surplus Property	\$ -	\$ 12,000.00
Operating Transfers from:		
General Fund	105,000.00	105,000.00
Direct Election Fund	10,000.00	-
Total Receipts	115,000.00	117,000.00
Expenditures		
General Government		
Contractual Services	25,818.30	29,929.80
Capital Outlay	57,817.50	56,643.43
Total Expenditures	83,635.80	86,573.23
Receipts Over(Under) Expenditures	31,364.20	30,426.77
Unencumbered Cash, Beginning	207,985.05	239,349.25
Unencumbered Cash, Ending	\$ 239,349.25	\$ 269,776.02

WILSON COUNTY, KANSAS
SPECIAL NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from Noxious Weed Fund	\$ -	\$ -	\$ -	\$ -
Total Receipts	-	-	\$ -	\$ -
Expenditures				
Agriculture Capital Outlay	21,550.00	-	\$ 50,610.00	\$ (50,610.00)
Total Expenditures	21,550.00	-	\$ 50,610.00	\$ (50,610.00)
Receipts Over(Under) Expenditures	(21,550.00)	-		
Unencumbered Cash, Beginning	50,610.13	29,060.13		
Unencumbered Cash, Ending	\$ 29,060.13	\$ 29,060.13		

WILSON COUNTY, KANSAS
SPECIAL HIGHWAY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Special City & County Highway	\$ 74,151.90	\$ 64,766.09
Operating Transfers from		
Road and Bridge Fund	250,000.00	250,000.00
Total Receipts	324,151.90	314,766.09
Expenditures		
Public Works		
Contractual Services	54,861.63	269,865.61
Capital Outlay	80,486.96	-
Total Expenditures	135,348.59	269,865.61
Receipts Over(Under) Expenditures	188,803.31	44,900.48
Unencumbered Cash, Beginning	82,169.30	270,972.61
Unencumbered Cash, Ending	\$ 270,972.61	\$ 315,873.09

WILSON COUNTY, KANSAS
SPECIAL MACHINERY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Finance Lease Proceeds	\$ 290,000.00	\$ -
Sale of Surplus Property	-	81,300.00
Operating Transfers from		
Road and Bridge Fund	400,000.00	250,000.00
Total Receipts	690,000.00	331,300.00
Expenditures		
Public Works		
Capital Outlay	397,088.37	99,550.00
Reimbursed Expense	(98,179.00)	(324.19)
Debt Service		
Finance Leases	130,019.35	223,521.67
Total Expenditures	428,928.72	322,747.48
Receipts Over(Under) Expenditures	261,071.28	8,552.52
Unencumbered Cash, Beginning	150,000.42	411,071.70
Unencumbered Cash, Ending	\$ 411,071.70	\$ 419,624.22

WILSON COUNTY, KANSAS
WILSON COUNTY 911 FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Emergency Telephone Tax	\$ 59,884.50	\$ 65,307.53
Total Receipts	59,884.50	65,307.53
Expenditures		
Public Safety		
Contractual Services	80,932.30	58,718.75
Total Expenditures	80,932.30	58,718.75
Receipts Over(Under) Expenditures	(21,047.80)	6,588.78
Unencumbered Cash, Beginning	38,526.17	17,478.37
Unencumbered Cash, Ending	\$ 17,478.37	\$ 24,067.15

WILSON COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 150,005.50	\$ 145,260.00
Intergovernmental		
State Grants	700.00	875.00
Other Receipts		
Miscellaneous	556.15	1,332.85
Total Receipts	151,261.65	147,467.85
Expenditures		
General Government		
Personal Services	79,164.97	81,895.14
Contractual Services	30,669.13	15,567.14
Commodities	4,424.63	6,008.63
Employee Benefits	28,957.37	29,571.30
Operating Transfers to General Fund	5,000.00	5,000.00
Total Expenditures	148,216.10	138,042.21
Receipts Over(Under) Expenditures	3,045.55	9,425.64
Unencumbered Cash, Beginning	-	3,045.55
Unencumbered Cash, Ending	\$ 3,045.55	\$ 12,471.19

WILSON COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,675.00	\$ 2,506.50
Total Receipts	2,675.00	2,506.50
Expenditures		
General Government		
Commodities	1,116.00	-
Total Expenditures	1,116.00	-
Receipts Over(Under) Expenditures	1,559.00	2,506.50
Unencumbered Cash, Beginning	17,526.71	19,085.71
Unencumbered Cash, Ending	\$ 19,085.71	\$ 21,592.21

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

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 10,700.00	\$ 10,026.00
Use of Money and Property		
Interest on Investments	112.40	190.94
Total Receipts	10,812.40	10,216.94
Expenditures		
General Government		
Contractual Services	5,730.17	4,045.00
Commodities	-	3,785.00
Total Expenditures	5,730.17	7,830.00
Receipts Over(Under) Expenditures	5,082.23	2,386.94
Unencumbered Cash, Beginning	37,724.42	42,806.65
Unencumbered Cash, Ending	\$ 42,806.65	\$ 45,193.59

WILSON COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,675.00	\$ 2,506.50
Total Receipts	2,675.00	2,506.50
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,675.00	2,506.50
Unencumbered Cash, Beginning	3,743.71	6,418.71
Unencumbered Cash, Ending	\$ 6,418.71	\$ 8,925.21

WILSON COUNTY, KANSAS
SLVC GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

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

WILSON COUNTY, KANSAS
COUNTY WELLNESS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

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

WILSON COUNTY, KANSAS
COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

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

WILSON COUNTY, KANSAS
EMERGENCY PREPAREDNESS GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ 14,569.00
Total Receipts	-	14,569.00
Expenditures		
Public Safety		
Contractual Services	7,451.93	7,704.99
Commodities	11,579.61	22,204.70
Total Expenditures	19,031.54	29,909.69
Receipts Over(Under) Expenditures	(19,031.54)	(15,340.69)
Unencumbered Cash, Beginning	57,303.53	38,271.99
Unencumbered Cash, Ending	\$ 38,271.99	\$ 22,931.30

WILSON COUNTY, KANSAS
DIVERSION FEES FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 16,150.00	\$ 15,875.00
Total Receipts	16,150.00	15,875.00
Expenditures		
General Government		
Contractual Services	18,814.58	-
Commodities	7,500.00	-
Total Expenditures	26,314.58	-
Receipts Over(Under) Expenditures	(10,164.58)	15,875.00
Unencumbered Cash, Beginning	26,479.14	16,314.56
Unencumbered Cash, Ending	\$ 16,314.56	\$ 32,189.56

WILSON COUNTY, KANSAS
KDHE - BWM SITE CLEANUP GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

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

WILSON COUNTY, KANSAS
AMERICAN RESCUE PLAN GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Mineral Tax	\$ 0.14	\$ -
Intergovernmental		
Federal Grants	100,000.00	-
Total Receipts	100,000.14	-
Expenditures		
General Government		
Contractual Services	234,728.00	352,311.42
Total Expenditures	234,728.00	352,311.42
Receipts Over(Under) Expenditures	(134,727.86)	(352,311.42)
Unencumbered Cash, Beginning	1,272,241.34	1,137,513.48
Unencumbered Cash, Ending	\$ 1,137,513.48	\$ 785,202.06

WILSON COUNTY, KANSAS
FEMA GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 160,762.30	\$ -
State Grants	21,031.64	-
Total Receipts	181,793.94	-
Expenditures		
General Government		
Contractual Services	153,285.63	146,299.88
Total Expenditures	153,285.63	146,299.88
Receipts Over(Under) Expenditures	28,508.31	(146,299.88)
Unencumbered Cash, Beginning	129,538.40	158,046.71
Unencumbered Cash, Ending	\$ 158,046.71	\$ 11,746.83

WILSON COUNTY, KANSAS
PATHWAYS GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Local Grants	\$ 109,880.00	\$ 81,974.00
Other Receipts		
Miscellaneous	400.70	-
Total Receipts	110,280.70	81,974.00
Expenditures		
General Government		
Personal Services	40,161.92	38,300.68
Contractual Services	1,866.46	31,357.65
Capital Outlay	10,170.68	82,990.04
Employee Benefits	14,811.77	6,960.20
Total Expenditures	67,010.83	159,608.57
Receipts Over(Under) Expenditures	43,269.87	(77,634.57)
Unencumbered Cash, Beginning	6,837.03	50,106.90
Unencumbered Cash, Ending	\$ 50,106.90	\$ (27,527.67)

WILSON COUNTY, KANSAS
OPIOID SETTLEMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	\$ 14,431.49	\$ 15,764.43
Total Receipts	14,431.49	15,764.43
Expenditures		
General Government		
Contractual Services	201.61	4,230.54
Total Expenditures	201.61	4,230.54
Receipts Over(Under) Expenditures	14,229.88	11,533.89
Unencumbered Cash, Beginning	1,567.36	15,797.24
Unencumbered Cash, Ending	\$ 15,797.24	\$ 27,331.13

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

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,262.34	\$ 2,129.84
Total Receipts	2,262.34	2,129.84
Expenditures		
General Government		
Contractual Services	1,367.19	989.04
Total Expenditures	1,367.19	989.04
Receipts Over(Under) Expenditures	895.15	1,140.80
Unencumbered Cash, Beginning	26,961.29	27,856.44
Unencumbered Cash, Ending	\$ 27,856.44	\$ 28,997.24

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

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	5,996.60	5,996.60
Unencumbered Cash, Ending	\$ 5,996.60	\$ 5,996.60

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

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	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, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Permits	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Works		
Contractual Services	-	13,500.00
Total Expenditures	-	13,500.00
Receipts Over(Under) Expenditures	-	(13,500.00)
Unencumbered Cash, Beginning	17,509.10	17,509.10
Unencumbered Cash, Ending	\$ 17,509.10	\$ 4,009.10

WILSON COUNTY, KANSAS
SHERIFF'S SPECIAL DONATIONS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Registration Fees	\$ 455.00	\$ 437.50
Total Receipts	455.00	437.50
Expenditures		
Public Safety		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	455.00	437.50
Unencumbered Cash, Beginning	6,660.64	7,115.64
Unencumbered Cash, Ending	\$ 7,115.64	\$ 7,553.14

WILSON COUNTY, KANSAS
REGISTERED OFFENDERS FEES FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 5,920.00	\$ 6,017.59
Total Receipts	5,920.00	6,017.59
Expenditures		
Public Safety		
Commodities	12,902.00	12,880.44
Total Expenditures	12,902.00	12,880.44
Receipts Over(Under) Expenditures	(6,982.00)	(6,862.85)
Unencumbered Cash, Beginning	22,950.73	15,968.73
Unencumbered Cash, Ending	\$ 15,968.73	\$ 9,105.88

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

For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ -	\$ 315.00
Total Receipts	-	315.00
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	315.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 315.00

WILSON COUNTY, KANSAS
FLEX-SAVINGS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 28,540.15	\$ 1,178.89
Total Receipts	28,540.15	1,178.89
Expenditures		
General Government		
Contractual Services	72,864.55	102,901.50
Total Expenditures	72,864.55	102,901.50
Receipts Over(Under) Expenditures	(44,324.40)	(101,722.61)
Unencumbered Cash, Beginning	258,018.85	213,694.45
Unencumbered Cash, Ending	\$ 213,694.45	\$ 111,971.84

WILSON COUNTY, KANSAS
COUNTY DONATIONS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Donations	\$ 1,531.10	\$ 80.06
Total Receipts	1,531.10	80.06
Expenditures		
General Government		
Contractual Services	200.00	-
Total Expenditures	200.00	-
Receipts Over(Under) Expenditures	1,331.10	80.06
Unencumbered Cash, Beginning	-	1,331.10
Unencumbered Cash, Ending	\$ 1,331.10	\$ 1,411.16

WILSON COUNTY, KANSAS

AGENCY FUNDS

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Altoona City, General	\$ -	\$ 48,850.52	\$ 48,850.52	\$ -
Altoona City, Library	-	6,299.32	6,299.32	-
Benedict City, General	-	3,904.43	3,904.43	-
Buffalo City, General	-	72,020.84	72,020.84	-
Buffalo City, Weed	-	181.20	181.20	-
Coyville City, General	-	4,804.22	4,804.22	-
Fredonia City, General	(10.18)	569,936.70	569,936.70	(10.18)
Fredonia City, Bond & Interest	(1.88)	60,316.86	60,316.86	(1.88)
Fredonia City, Library	(2.02)	106,119.37	106,119.37	(2.02)
Fredonia City, Industrial Dev.	(0.62)	32,085.10	32,085.10	(0.62)
Fredonia City, Weed	-	65.97	65.97	-
Neodesha City, General	-	503,630.87	503,630.87	-
Neodesha City, Library	-	99,906.53	99,906.53	-
Neodesha City, Industrial Dev.	-	61,509.24	61,509.24	-
Neodesha City, Weed	-	1,121.87	1,121.87	-
New Albany City, General	-	2,693.44	2,693.44	-
Subtotal Cities	(14.70)	1,573,446.48	1,573,446.48	(14.70)
Townships:				
Chetopa Township, General	-	825.44	825.44	-
Chetopa Township, Cemetery	-	3,920.26	3,920.26	-
Fall River Township, General	-	1,411.32	1,411.32	-
Fall River Township, Cemetery	-	5,867.41	5,867.41	-
Guilford Township, General	(1.40)	1,298.72	1,298.72	(1.40)
Guilford Township, Fire	(1.37)	2,562.51	2,562.51	(1.37)
Neodesha Township, General	-	4,799.28	4,799.28	-
Neodesha Township, Fire	-	16,988.86	16,988.86	-
Pleasant Valley Township, General	0.40	1,322.34	1,322.34	0.40
Verdigris Township, General	-	1,325.61	1,325.61	-
Subtotal Townships	(2.37)	40,321.75	40,321.75	(2.37)
Schools:				
USD #447, General	1,085.79	32,855.94	32,855.94	1,085.79
USD #447, Supplemental General	-	30,523.22	30,523.22	-
USD #101, General	-	-	140.88	(140.88)

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

Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schools (Continued):				
USD #447, Capital Outlay	\$ -	\$ 16,351.34	\$ 16,351.34	\$ -
USD #447, Recreation Commission	1,657.56	6,130.76	6,130.76	1,657.56
USD #387, General	7,147.30	623,724.27	623,724.27	7,147.30
USD #387, Supplemental General	57.36	751,234.35	751,234.35	57.36
USD #387, Capital Outlay	12.78	290,732.96	290,732.96	12.78
USD #461, General	14,209.91	500,606.79	500,606.79	14,209.91
USD #461, Capital Outlay	(8.18)	270,493.57	270,493.57	(8.18)
USD #461, Bond & Interest	(7.32)	137,679.11	137,679.11	(7.32)
USD #461, Supplemental General	(26.98)	673,652.13	673,652.13	(26.98)
USD #461, Recreation Commission	(4.10)	133,965.09	133,965.09	(4.10)
USD #484, General	16,801.41	669,553.13	669,553.13	16,801.41
USD #484, Capital Outlay	(13.03)	365,947.68	365,947.68	(13.03)
USD #484, Bond & Interest	(14.42)	204,936.94	204,936.94	(14.42)
USD #484, Supplemental General	(37.02)	838,717.26	838,717.26	(37.02)
USD #484, Recreation	(4.03)	108,224.83	108,224.83	(4.03)
Subtotal Schools	40,857.03	5,655,329.37	5,655,470.25	40,716.15
Cemeteries				
High Prairie #1, Cem 23	6.20	7,900.95	5,398.35	2,508.80
Buffalo #2, Cem 24	847.79	12,649.83	12,649.83	847.79
Maple Grove #3, Cem 25	-	3,732.99	3,732.99	-
Little Sandy #40, Cem 26	90.16	2,832.48	2,832.48	90.16
Farmington #5, Cem 27	(1.29)	4,500.43	4,500.43	(1.29)
Grandview #6Jt, Cem 28	683.56	3,221.72	2,862.76	1,042.52
Big Sandy #7, Cem 29	(6.26)	114.36	114.15	(6.05)
Bachelor #8, Cem 30	-	1,689.78	1,689.78	-
Pleasant Valley #9, Cem 31	-	3,267.90	3,267.90	-
Cedar #10, Cem 32	(1.66)	32,877.36	32,877.36	(1.66)
Vilas Bethel #11, Cem 33	-	3,558.98	3,558.98	-
Mt. Pleasant #12, Cem 34	-	5,092.13	5,092.13	-
Coyville #13, Cem 35	-	4,450.32	4,450.32	-
Varner Ross #14, Cem 36	297.58	3,963.14	3,094.24	1,166.48
Talleyrand #15, Cem 37	157.74	7,358.56	7,358.56	157.74
Star #16, Cem 38	(0.76)	3,253.21	3,253.21	(0.76)
Caley #17Jt, Cem 39	68.73	1,213.26	1,213.26	68.73
Shelly #18, Cem 40	-	2,511.30	2,511.30	-
Colfax Village Creek #19, Cem 41	-	2,527.38	2,527.38	-
Subtotal Cemeteries	2,141.79	106,716.08	102,985.41	5,872.46
Extensions				
Wildcat Extension District	(0.52)	159,200.25	159,200.25	(0.52)
Subtotal Extensions	(0.52)	159,200.25	159,200.25	(0.52)

WILSON COUNTY, KANSAS

AGENCY FUNDS

Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Watershed Districts:				
Elk River Jt 47, Watershed	\$ -	\$ 237.47	\$ 237.47	\$ -
Cedar Creek Jt 56 Watershed	(0.80)	16,565.86	16,565.86	(0.80)
Duck Creek Jt 59, Watershed	-	3,165.63	3,165.63	-
Labette/Hackberry Jt 45 Watershed	(3.20)	40,258.98	40,258.98	(3.20)
Turkey Creek Jt 103, Watershed	-	32,918.86	32,918.86	-
Subtotal Watershed Districts	(4.00)	93,146.80	93,146.80	(4.00)
Regional Library:				
SEK Library, General	0.06	128,539.32	128,539.32	0.06
SEK Library, Employee Benefits	0.02	7,750.72	7,750.72	0.02
Subtotal Regional Library	0.08	136,290.04	136,290.04	0.08
Total Subdivisions	42,977.31	7,764,450.77	7,760,860.98	46,567.10
State Funds:				
State Educational Building	(0.65)	117,990.06	117,990.06	(0.65)
State Institutional Building	(0.31)	58,995.23	58,995.23	(0.31)
Total State Funds	(0.96)	176,985.29	176,985.29	(0.96)
Other Agency Funds:				
Payroll Clearing	(338.10)	-	-	(338.10)
Motor Vehicle Licenses	(4,161.46)	703,616.38	703,662.43	(4,207.51)
Driver License Fees	(840.70)	23,023.50	23,120.50	(937.70)
Game Licenses	408.24	8,437.30	41,851.98	(33,006.44)
MVR Copy Fees	257.00	1,134.00	1,026.00	365.00
State Election Fees	93.00	673.42	93.00	673.42
Heritage Trust	2,589.13	5,013.00	4,905.00	2,697.13
Unclaimed Money	8,539.92	-	-	8,539.92
Cash Bond Deposits	10,204.14	11.45	-	10,215.59
Tax Sale	38,262.70	139,330.56	40,012.84	137,580.42
Sales Tax	75,323.23	1,438,468.56	1,437,058.02	76,733.77
EMS Sales Tax	167,405.14	1,385,838.63	1,307,082.76	246,161.01
IRP - Large Trucks	17,474.53	4,352,679.37	4,314,986.66	55,167.24
State VIN Fees	(12.00)	-	-	(12.00)
Oil & Gas Depletion Fund	57.60	192.53	-	250.13
Sheriff Commissary	45,276.99	8,312.00	18,773.62	34,815.37
Sheriff Inmate	12,856.29	62,245.25	52,970.48	22,131.06
Sheriff Cash on Hand	379.00	-	-	379.00
Law Library	47,764.31	11,730.81	21,710.93	37,784.19
Total Other Agency Funds	421,538.96	8,140,706.76	7,967,254.22	594,991.50

WILSON COUNTY, KANSAS**AGENCY FUNDS**

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 9,353,853.87	\$ 13,778,298.61	\$ 14,589,072.47	\$ 8,543,080.01
Delinquent Tax	93,173.07	428,745.83	422,860.51	99,058.39
Motor Vehicle Tax	189,628.97	1,282,766.13	1,283,989.23	188,405.87
Recreational Vehicle Tax	8,141.08	28,837.73	28,897.53	8,081.28
Local Ad Valorem Tax Reduction	3,366.02	-	-	3,366.02
Mineral Production Tax	20,353.18	7,335.04	-	27,688.22
Local Alcoholic Liquor	3,562.90	9,888.11	9,888.11	3,562.90
Commercial Vehicle Tax	(19,383.84)	75,047.97	77,213.83	(21,549.70)
Neighborhood Revitalization	32,670.09	182,382.74	172,693.10	42,359.73
Total Distributable Funds:	<u>9,685,365.34</u>	<u>15,793,302.16</u>	<u>16,584,614.78</u>	<u>8,894,052.72</u>
 Total Agency Funds	 <u>\$ 10,149,880.65</u>	 <u>\$ 31,875,444.98</u>	 <u>\$ 32,489,715.27</u>	 <u>\$ 9,535,610.36</u>