

WALLACE COUNTY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

FOR THE YEAR ENDED
December 31, 2019

WALLACE COUNTY, KANSAS
Regulatory Basis Financial Statement
For the Year Ended December 31, 2019

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

The County Commissioners
Wallace County Courthouse
Sharon Springs, Kansas 67758

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Wallace County, Kansas, as of and for the year ended December 31, 2019, and the related notes to the financial statement which collectively comprise Wallace County's basic financial statement as listed in the table of contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to demonstrate compliance with the State of Kansas's regulatory basis of accounting and budget laws; 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Wallace County, Kansas, on the basis of the accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the regulatory basis of accounting per the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Wallace County, Kansas, as of December 31, 2019, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Wallace County, Kansas, as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered balances that collectively comprise Wallace County's basic financial statement. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures - actual and budget and the regulatory basis schedule of receipts and disbursements - agency funds (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, they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. In addition, the other supplemental information (Schedules 4 and 5 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Wallace County, Kansas, as of and for the year ended December 31, 2018, (not presented herein), and have issued our report thereon dated June 10, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2018, (Schedules 2 and 4 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 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 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, 2018, on the basis of accounting described in Note 1.

A handwritten signature in cursive script that reads "Lewis, Hooper & Dick, LLC". The signature is written in dark ink and is positioned above the printed name of the firm.

LEWIS, HOOPER & DICK, LLC

June 8, 2020

Financial Statement

WALLACE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

	Unencumbered Cash (Deficit) 01/01/19	Receipts	Expenditures	Unencumbered Cash 12/31/19	Add Payables and Encumbrances	Treasurer's Cash 12/31/19
<u>General Fund</u>						
General	\$ 1,355,364	\$ 2,026,188	\$ 1,468,912	\$ 1,912,640	\$ 75,306	\$ 1,987,946
<u>Special Purpose Funds</u>						
Ambulance	143,497	236,501	150,751	229,247	1,835	231,082
Appraiser	88,276	110,278	115,787	82,767	992	83,759
Direct Election	32,670	12,066	12,740	31,996	-	31,996
Employee Benefit	256,702	95,713	168,164	184,251	-	184,251
Fire District No. 1	4,041	62,455	48,747	17,749	188	17,937
Fire District No. 2	23,914	79,911	51,912	51,913	263	52,176
Fire District No. 3	17,281	61,314	37,803	40,792	184	40,976
Fire Districts Multi-Year						
Capital Improvement	15,000	10,000	-	25,000	-	25,000
Health	277,685	268,903	215,915	330,673	562	331,235
Noxious Weed	119,999	200,577	230,607	89,969	144	90,113
Park	4,529	63,103	66,250	1,382	-	1,382
Prairie Dog	4,849	8,838	11,166	2,521	201	2,722
Recreation	7,675	53,505	55,016	6,164	226	6,390
Road and Bridge	454,976	1,127,224	1,117,825	464,375	18,223	482,598
Sheriff	(13,505)	612,460	593,201	5,754	2,835	8,589
Special Building	1,004,699	510,515	228,162	1,287,052	-	1,287,052
Bioterrorism Grant	6,867	9,859	6,944	9,782	350	10,132
Clerk's Technology	2,163	573	-	2,736	-	2,736
Equipment Reserve	1,038,113	128,840	26,724	1,140,229	-	1,140,229
Emergency 911 Wireless	145,191	53,161	31,221	167,131	-	167,131
Free Fair	36,504	185,913	186,683	35,734	-	35,734
Motor Vehicle Operating	-	18,574	18,574	-	-	-
Multi-Year Capital Improvement	347,223	30,000	17,051	360,172	-	360,172
Oil & Gas Valuation Depletion Trust	241,948	-	-	241,948	-	241,948
Prosecuting Attorney's Training	1,235	199	362	1,072	-	1,072
Prosecuting Attorney Worthless Check	1,688	40	-	1,728	-	1,728
Register of Deeds' Technology	9,201	2,292	1,735	9,758	-	9,758
Sheriff Drug Forfeiture	22,578	114,892	93,826	43,644	13,026	56,670
Special Law Enforcement Trust	13,161	4,141	13,729	3,573	-	3,573
Special Road and Bridge	573,121	150,000	-	723,121	-	723,121
Special Road Machinery and						
Equipment	356,436	-	334,357	22,079	281,531	303,610
Treasurer's Technology	3,432	573	-	4,005	-	4,005
Total Special Purpose Funds	5,241,149	4,212,420	3,835,252	5,618,317	320,560	5,938,877
<u>Bond and Interest Fund</u>						
Bond and Interest	128,221	403,067	403,562	127,726	-	127,726
Total Municipal Entity (excluding Agency Funds) (memorandum only)	\$ 6,724,734	\$ 6,641,675	\$ 5,707,726	\$ 7,658,683	\$ 395,866	\$ 8,054,549
<u>Composition of Cash</u>						
Eastern Colorado Bank:						
Demand deposits						\$ 126,260
Time deposits						7,786,521
Certificates of deposit						5,005,000
Total bank						12,917,781
Cash on hand						1,277
Plus deposits in transit						55,885
Less outstanding checks						(78,439)
Total cash						12,896,504
Less Agency Funds per Schedule 3						(4,841,955)
Total Treasurer's cash (excluding Agency Funds)						\$ 8,054,549

The accompanying Notes to Financial Statement are an integral part of this statement.

Notes to the
Financial Statement

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

1. Summary of significant accounting policies

Wallace County, Kansas (the County) was established in 1868 and is an organized county having the powers, duties and privileges granted counties by K.S.A. 19-101.

A. Financial reporting entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents Wallace County (the municipality) which has no related municipal entities established to benefit the County and/or its constituents.

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* 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 *Kansas Municipal Audit and Accounting Guide* 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 County 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 County to use the regulatory basis of accounting.

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by the County:

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific receipt sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest funds – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of long-term debt.

Capital Project funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business funds – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service funds, etc.).

Trust funds – 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.).

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types (continued)

Agency funds – 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.).

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the General fund.

E. Property taxes and special assessments

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied 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 the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

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 received prior to the issuance of general obligation bonds are recorded as revenue in the appropriate project fund. Further, state statutes require levying additional general ad valorem property taxes in the Bond and Interest fund to finance delinquent special assessments receivable.

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2019, the special assessment taxes levied are a lien on the property.

F. Interfund transactions and reimbursements

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

1. Summary of significant accounting policies (continued)

F. Interfund transactions and reimbursements (continued)

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Memorandum totals

The total line on the financial statement is captioned "memorandum only" to indicate that it is presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures present for these amounts.

2. Stewardship, compliance and accountability

A. 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 amendments to the current year budget. A qualified budget adjustment outside the legal budget for the Recreation fund exists for donations.

The legal level of budgetary control is the fund level. 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 adopted budget of expenditures of individual funds. The governing body allows management to transfer budgeted amounts between line items within an individual fund without prior approval. The Noxious Weed and Recreation funds exceeded their legal budgets by \$14,987 and \$11,699, respectively.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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 County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

A legal operating budget is not required for capital projects funds, trust funds and the following special purpose funds:

Fire Districts Multi-Year Capital Improvement
Bioterrorism Grant
Clerk's Technology

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

Equipment Reserve
Emergency 911 Wireless
Free Fair
Motor Vehicle Operating
Multi-Year Capital Improvement
Oil & Gas Valuation Depletion Trust
Prosecuting Attorney's Training
Prosecuting Attorney's Worthless Check
Register of Deeds' Technology
Sheriff Drug Forfeiture
Special Law Enforcement Trust
Special Road and Bridge
Special Road Machinery and Equipment
Treasurer's Technology

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

B. Compliance with finance-related legal and contractual provisions

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Kansas Department of Administration's Chief Financial Officer and interpretation by the County Attorney and the legal representative of the County.

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2019. Funds which exceeded their budget authority are discussed in Note 2, item A.

3. Detailed notes on all funds

A. Deposits and investments

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

A reconciliation of cash and investments as shown in the composition of cash on the summary statement of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Cash on hand	\$ 1,277
Carrying amount of deposits	<u>12,895,227</u>
Total cash	<u><u>\$ 12,896,504</u></u>

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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 or branch bank in the County itself, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

Concentration of credit risk

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

Custodial credit risk - deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The County does not use designated "peak periods".

At December 31, 2019, the County's carrying amount of deposits was \$12,895,227 and the bank balance was \$12,917,781. Of the bank balance, 100% of the balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$381,260 was covered by federal depository insurance and \$12,536,521 by irrevocable letters of credit in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Eastern Colorado Bank
FDIC coverage	\$ 381,260
Pledged securities at market value	13,500,000
Total coverage	<u>\$ 13,881,260</u>
Funds on deposit	<u>\$ 12,917,781</u>
Funds at risk	<u>\$ -</u>

Credit risk - investments

Custodial credit risk for an investment is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments of this type at December 31, 2019.

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

3. Detailed notes on all funds (continued)

B. Capital projects in process

Capital project authorizations with approved change orders compared to disbursements and accounts payable to date from inception are as follows at December 31, 2019:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Ambulance building	\$ 129,507	\$ 119,893	\$ 9,614
Road sealing	76,914	76,914	-
Courthouse roof repairs	77,000	-	77,000
WCCC roof repairs	96,086	-	96,086
Roof repairs	235,427	-	235,427

C. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2019, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/19	Additions	Reductions/ Payments	Balance 12/31/19	Interest Paid
General obligation bonds payable									
Series 2010-B	06/01/10	6.45%	\$ 3,950,000	09/01/20	\$ 2,725,000	\$ -	\$ 185,000	\$ 2,540,000	\$ 169,511
Series 2013-A	11/14/13	3.00%	300,000	09/01/21	135,000	-	45,000	90,000	4,050
Series 2016	06/01/16	3.00%	2,395,000	09/01/30	2,395,000	-	-	2,395,000	71,850
Total general obligation bonds payable					5,255,000	-	230,000	5,025,000	245,411
Capital leases payable:									
Fire truck	06/15/17	3.65%	80,000	06/22/30	65,218	-	15,533	49,685	2,305
Total long-term debt					\$ 5,320,218	\$ -	\$ 245,533	\$ 5,074,685	\$ 247,716

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

	2020	2021	2022	2023	2024	2025-2029	2030	Total
Principal:								
General obligation bonds payable	\$ 2,585,000	\$ 250,000	\$ 215,000	\$ 225,000	\$ 230,000	\$ 1,250,000	\$ 270,000	\$ 5,025,000
Capital leases payable	15,893	15,589	17,203	-	-	-	-	49,585
Total principal	2,600,893	265,589	232,203	225,000	230,000	1,250,000	270,000	5,074,585
Interest:								
General obligation bonds payable	154,350	73,200	65,700	59,250	52,500	155,400	8,100	568,500
Capital leases payable	1,847	1,251	637	-	-	-	-	3,735
Total interest	156,197	74,451	66,337	59,250	52,500	155,400	8,100	572,235
Total principal and interest	\$ 2,757,090	\$ 341,040	\$ 298,540	\$ 284,250	\$ 282,500	\$ 1,405,400	\$ 278,100	\$ 5,646,820

On June 1, 2016, the County issued \$2,395,000 of general obligation bonds in anticipation of calling \$2,350,000 of general obligation bonds outstanding early. The proceeds from the bonds were placed in an escrow account in anticipation of calling the bonds when the bonds are callable. This bond issue was undertaken to reduce debt service payments over the next fifteen years resulting in a decrease in total debt service payments of \$137,163 and in an economic gain of \$115,064. The market value of the escrow account at December 31, 2019, was \$2,394,826.

Legal debt margin

The debt limit per K.S.A. 10-306 is three percent of the assessed value of all tangible property within the County as certified by the County Assessor to the County Clerk on August 25th each year. Per K.S.A. 10-307, certain bond issues are not subject to the bonded indebtedness limitation; these include refunding bonds, and limited obligation bonds issued for the purpose of

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

3. Detailed notes on all funds (continued)

C. Long-term debt (continued)

Legal debt margin (continued)

financing the construction and remodeling of the courthouse, jail and law enforcement center to be paid from sales tax proceeds. The amount of debt outstanding does not exceed the statutory limit.

D. Interfund transfers

Interfund operating transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	
General	Special Building	19-120	\$ 132,887
General	Equipment Reserve	19-119	5,500
General	Multi-Year Capital Improvement	19-120	30,000
Ambulance	Equipment Reserve	19-119	40,000
Fire District #1	Equipment Reserve	19-119	35,167
Fire District #2	Equipment Reserve	19-119	7,327
Fire District #3	Equipment Reserve	19-119	10,167
Fire District #3	Multi-Year Capital Improvement	19-120	10,000
Health	Equipment Reserve	19-119	10,000
Park	Equipment Reserve	19-119	679
Park	Recreation	19-2803	6,000
Road and Bridge	Special Road Machinery and Equipment	68-141g	150,000
Sheriff	Equipment Reserve	19-119	20,000
Motor Vehicle Operating	General	8-145	9,915
Total			<u>\$ 467,642</u>

4. Other information

A. Risk management and self-insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability, crime and surety insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool, a public entity risk pool currently operating as a common risk management and insurance program for 95 participating members.

The County pays an annual premium to Kansas County Association Multi-Line Pool for its insurance coverage. The agreement to participate provides that the Kansas County Association Multi-Line Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas County Association Multi-Line Pool.

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

4. Other information (continued)

A. Risk management and self-insurance (continued)

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties, a public entity risk pool currently operating as a common risk management and insurance program for 87 participating members.

The County pays an annual premium to Kansas Workers Risk Cooperative for Counties for its insurance coverage. The agreement to participate provides that the Kansas Workers Risk Cooperative of Kansas will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Workers Risk Cooperative of Kansas management.

B. Post-employment health care benefits

As provided by K.S.A. 12-5040, the County 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 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.

C. Compensated absences

The County's policy regarding vacation leave pay permits employees to accumulate vacation leave days at a maximum rate of 18 days per year up to 18 days. Upon resignation, termination or retirement, employees are entitled to payment for all accrued vacation earned. In addition, employees are allowed three discretionary days per year with no accumulation; eight days are allowed in the initial year of employment. Current year unused discretionary leave is not paid upon termination.

The County's policy regarding sick leave pay permits employees to accumulate leave days at a maximum rate of 13 days per year up to 90 days. The County's policy is to recognize the cost of sick leave when actually paid since employees are not reimbursed for unused sick leave when they leave the County's employment.

D. Defined benefit pension plan

Plan description: Wallace County, Kansas, 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 publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

4. Other information (continued)

D. Defined benefit pension plan (continued)

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, 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 Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from Wallace County, Kansas, were \$99,953 for the year ended December 31, 2019.

Net pension liability: At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$833,267. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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 *Kansas Municipal Audit and Accounting Guide* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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.

E. Commitments and contingencies

Contingencies

State and federal laws and regulations require the City of Sharon Springs, Kansas, to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste. On February 6, 2006, the County entered into an agreement with the City to reimburse the City for the operation of the landfill, including a portion of these closure and post-closure care costs. The City maintains a reserve fund for the future landfill closure and post-closure care costs.

F. Subsequent events

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical area in which the County is located. It is unknown how long these conditions will last and what the complete financial effect will be to the County.

Regulatory Required Supplemental Information

WALLACE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2019

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General Fund</u>					
General	\$ 2,390,497	\$ -	\$ 2,390,497	\$ 1,468,912	\$ (921,585)
<u>Special Purpose Funds</u>					
Ambulance	169,625	-	169,625	150,751	(18,874)
Appraiser	145,350	-	145,350	115,787	(29,563)
Direct Election	32,090	-	32,090	12,740	(19,350)
Employee Benefit	220,000	-	220,000	168,164	(51,836)
Fire District No. 1	63,500	-	63,500	48,747	(14,753)
Fire District No. 2	84,017	-	84,017	51,912	(32,105)
Fire District No. 3	65,500	-	65,500	37,803	(27,697)
Health	299,213	-	299,213	215,915	(83,298)
Noxious Weed	215,620	-	215,620	230,607	14,987
Park	66,250	-	66,250	66,250	-
Prairie Dog	20,369	-	20,369	11,166	(9,203)
Recreation	29,900	13,417	43,317	55,016	11,699
Road and Bridge	1,118,480	-	1,118,480	1,117,825	(655)
Sheriff	613,806	-	613,806	593,201	(20,605)
Special Building	1,122,115	-	1,122,115	228,162	(893,953)
<u>Bond and Interest Fund</u>					
Bond and Interest	506,761	-	506,761	403,562	(103,199)

General Fund

Fund Description

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

The General Fund functions are reported in three categories as follows:

General government:

- *General and administrative
- *County Commission
- *County Clerk
- *County Treasurer
- *Register of Deeds
- *Building and grounds
- *Safety officer
- *Soil conservation
- *Agricultural extension
- *Free Fair
- *Historical collections

Public safety:

- *County Attorney
- *Emergency preparedness
- *Court services
- *Diversion
- *Western KS Child Advocacy Center

Health and welfare:

- *Elderly
- *Joint mental health
- *Developmentally handicapped
- *Nursing home subsidy
- *Community Care Center facility
- *Landfill
- *Community improvement
- *Rural opportunity

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes	\$ 1,735,071	\$ 1,931,806	\$ 1,835,721	\$ 96,085
Intergovernmental receipts	8,531	6,851	5,000	1,851
Licenses and fees	30,855	22,074	8,327	13,747
Use of money and property	51,262	37,069	10,000	27,069
Other	25,765	18,473	10,000	8,473
Transfers in	12,935	9,915	-	9,915
Total receipts	1,864,419	2,026,188	\$ 1,869,048	\$ 157,140
Expenditures:				
General government:				
General and administrative	365,877	465,550	\$ 1,292,643	\$ (827,093)
County Commission	59,997	49,758	62,350	(12,592)
County Clerk	71,929	78,446	90,957	(12,511)
County Treasurer	68,235	74,417	83,920	(9,503)
Register of Deeds	42,891	45,119	51,500	(6,381)
Building and grounds	43,458	49,430	56,900	(7,470)
Safety officer	119	852	7,124	(6,272)
Other agencies - general government	46,558	46,612	46,150	462
Public safety:				
County Attorney	73,454	75,545	75,000	545
Emergency preparedness	10,992	11,858	13,635	(1,777)
Court services	14,797	29,095	32,085	(2,990)
Diversion	-	-	14,846	(14,846)
Other agencies - public safety	4,500	5,000	5,000	-
Health and welfare:				
Other agencies - health and welfare	520,681	368,843	390,000	(21,157)
Transfers out	166,887	168,387	168,387	-
Total expenditures	1,490,375	1,468,912	\$ 2,390,497	\$ (921,585)
Receipts over expenditures	374,044	557,276		
Unencumbered cash, beginning of year	981,320	1,355,364		
Unencumbered cash, end of year	\$ 1,355,364	\$ 1,912,640		

Special Purpose Funds

Fund Descriptions

Special Purpose Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

The Special Purpose Funds used by Wallace County, Kansas, are:

Ambulance:

This fund is used to account for monies used for the operation of the Wallace County EMS.

Appraiser:

This fund is used to account for monies to maintain and operate an office to carry out the appraisal of all taxable property to determine the tax base upon which taxes may be levied within the County.

Direct Election:

This fund is used to account for monies to maintain and operate an election office to conduct and supervise all elections for the County.

Employee Benefit:

This fund is used to account for monies to pay for various benefits provided to the County employees.

Fire District No. 1:

This fund is used to account for monies needed to carry out the operations of the Rural Fire Department No. 1.

Fire District No. 2:

This fund is used to account for monies needed to carry out the operations of the Rural Fire Department No. 2.

Fire District No. 3:

This fund is used to account for monies needed to carry out the operations of the Rural Fire Department No. 3.

Fire Districts Multi-Year Capital Improvement:

This fund is used to account for monies reserved for future capital improvement requirements of the rural fire districts.

Health:

This fund is used to account for monies to pay for health services provided by the County.

Noxious Weed:

This fund is used to account for monies used in the control of the spread of and eradication of noxious weeds in the County.

Park:

This fund is used to account for monies levied and received which are to be used for the purchase, establishment, maintenance or expansion of park services, programs and facilities.

Prairie Dog:

This fund is used to account for monies used in the control of the spread of and eradication of prairie dogs in the County.

Special Purpose Funds

(continued):

Recreation:

This fund is used to account for monies levied and received which are to be used for the purchase, establishment, maintenance or expansion of recreation services, programs and facilities.

Road and Bridge:

This fund is used to account for monies used in the operation of the Road and Bridge department, which is responsible for the building and maintenance of roads and bridges in Wallace County.

Sheriff:

This fund is used to account for monies used in operation of the Sheriff department.

Special Building:

This fund is used to account for monies reserved for future capital improvement requirements as deemed necessary by the County Commissioners.

Bioterrorism Grant:

This fund is used to account for grant funds received for the prevention of bioterrorism.

Clerk's Technology:

This fund is used to account for monies used to acquire equipment and technological services for the County Clerk's office.

Equipment Reserve:

This fund is used to account for monies set aside to finance the acquisition of equipment for the County.

Emergency 911 Wireless:

This fund is used to account for the activities of the County's 911 emergency communications system funded by a special fee per subscriber account in Wallace County for various telecommunication services.

Free Fair:

This fund is used to account for monies used to operate the County's fair.

Motor Vehicle Operating:

This fund is used to account for funds received from the registration fees collected for the State of Kansas motor vehicle department. The funds are appropriated for the use of the County Treasurer in paying for necessary personnel and expenses incidental to the administration of duties in accordance with the provisions of law. The funds are also used for the extra compensation to the County Treasurer for the services performed in administering the motor vehicle department.

Multi-Year Capital Improvement:

This fund is used to account for monies reserved for future capital improvement requirements as deemed necessary by the County Commissioners.

Special Purpose Funds

(continued):

Oil & Gas Valuation Depletion Trust:

This fund is used to account for monies from the oil and gas valuation depletion trust fund created under the provisions of K.S.A. 79-4231 for transfer to the County's General fund as oil and gas reserves decline resulting in a decrease in valuation.

Prosecuting Attorney's Training:

This fund is used to account for fees received by the Clerk of the Court from certain cases. The funds are to be used exclusively for the training of personnel in the County Attorney's office and costs related thereto.

Prosecuting Attorney's Worthless Check:

This fund is used to account for fees collected on worthless checks which are to help fund the normal operating expenditures of the County Attorney's office.

Register of Deeds' Technology:

This fund is used to account for monies used to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded or stored in the office of the Register of Deeds.

Sheriff Drug Forfeiture:

This fund is used to account for monies from DEA forfeitures which are to be expended for drug control type expenditures.

Special Law Enforcement Trust:

This fund is used to account for taxes imposed on controlled substances and proceeds from the sale of property seized and forfeited due to certain criminal activities. The funds are to be used solely for law enforcement and criminal prosecution purposes.

Special Road and Bridge:

This fund is used to account for monies to finance specified improvement projects involving the construction or reconstruction of highways, bridges, roads, streets and related incidental facilities.

Special Road Machinery and Equipment:

This fund is used to account for monies from the Road and Bridge fund to be used for purchasing construction equipment for the Road and Bridge department or building bridges within Wallace County.

Treasurer's Technology:

This fund is used to account for monies used to acquire equipment and technological services for the County Treasurer's office.

Note: The County budgets all special purpose funds except for Fire District No. 2 – Multi-Year Capital Improvement, Bioterrorism Grant, Clerk's Technology, Equipment Reserve, Emergency 911 Wireless, Free Fair, Motor Vehicle Operating, Multi-Year Capital Improvement, Oil & Gas Valuation Depletion Trust, Prosecuting Attorney's Training, Prosecuting Attorney's Worthless Check, Register of Deeds' Technology, Sheriff Drug Forfeiture, Special Law Enforcement Trust, Special Road and Bridge, Special Road Machinery and Equipment, and Treasurer's Technology funds.

WALLACE COUNTY, KANSAS
 Ambulance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 115,915	\$ 125,382	\$ 126,570	\$ (1,188)
Motor vehicle	8,525	8,190	8,106	84
Recreational vehicle	105	100	92	8
Delinquent property	355	905	-	905
User fees	102,259	100,054	-	100,054
Other	1,094	1,870	-	1,870
Total receipts	<u>228,253</u>	<u>236,501</u>	<u>\$ 134,768</u>	<u>\$ 101,733</u>
Expenditures:				
Health and sanitation:				
Personnel services	64,668	70,321	\$ 68,175	\$ 2,146
Contractual services	34,056	20,986	25,650	(4,664)
Commodities	15,074	17,868	15,800	2,068
Capital outlay	12,062	1,576	20,000	(18,424)
Transfers out	55,751	40,000	40,000	-
Total expenditures	<u>181,611</u>	<u>150,751</u>	<u>\$ 169,625</u>	<u>\$ (18,874)</u>
Receipts over expenditures	46,642	85,750		
Unencumbered cash, beginning of year	<u>96,855</u>	<u>143,497</u>		
Unencumbered cash, end of year	<u>\$ 143,497</u>	<u>\$ 229,247</u>		

WALLACE COUNTY, KANSAS
 Appraiser Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 123,257	\$ 100,450	\$ 101,370	\$ (920)
Motor vehicle	9,807	8,728	8,620	108
Recreational vehicle	119	107	97	10
Delinquent property	398	993	-	993
Other	1,534	-	-	-
Total receipts	135,115	110,278	\$ 110,087	\$ 191
Expenditures:				
General government:				
Personnel services	88,758	91,565	\$ 109,600	\$ (18,035)
Contractual services	16,190	23,069	28,750	(5,681)
Commodities	750	1,077	2,000	(923)
Capital outlay	230	76	5,000	(4,924)
Total expenditures	105,928	115,787	\$ 145,350	\$ (29,563)
Receipts over (under) expenditures	29,187	(5,509)		
Unencumbered cash, beginning of year	59,089	88,276		
Unencumbered cash, end of year	\$ 88,276	\$ 82,767		

WALLACE COUNTY, KANSAS
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 25,887	\$ 10,148	\$ 10,220	\$ (72)
Motor vehicle	1,768	1,705	1,810	(105)
Recreational vehicle	21	21	20	1
Delinquent property	78	192	-	192
Total receipts	<u>27,754</u>	<u>12,066</u>	<u>\$ 12,050</u>	<u>\$ 16</u>
Expenditures:				
General government:				
Personnel services	5,704	5,018	\$ 8,090	\$ (3,072)
Contractual services	12,580	7,657	12,500	(4,843)
Commodities	943	65	10,000	(9,935)
Capital outlay	519	-	1,500	(1,500)
Total expenditures	<u>19,746</u>	<u>12,740</u>	<u>\$ 32,090</u>	<u>\$ (19,350)</u>
Receipts over (under) expenditures	8,008	(674)		
Unencumbered cash, beginning of year	<u>24,662</u>	<u>32,670</u>		
Unencumbered cash, end of year	<u>\$ 32,670</u>	<u>\$ 31,996</u>		

WALLACE COUNTY, KANSAS
Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 199,835	\$ 80,552	\$ 81,317	\$ (765)
Motor vehicle	14,215	13,514	13,973	(459)
Recreational vehicle	171	167	158	9
Delinquent property	618	1,480	-	1,480
Total receipts	<u>214,839</u>	<u>95,713</u>	<u>\$ 95,448</u>	<u>\$ 265</u>
Expenditures:				
General government:				
Social Security	68,601	70,752	\$ 90,000	\$ (19,248)
KPERs	73,456	77,355	90,000	(12,645)
Workmens compensation insurance	21,477	18,961	35,000	(16,039)
Unemployment insurance	664	1,096	5,000	(3,904)
Total expenditures	<u>164,198</u>	<u>168,164</u>	<u>\$ 220,000</u>	<u>\$ (51,836)</u>
Receipts over (under) expenditures	50,641	(72,451)		
Unencumbered cash, beginning of year	<u>206,061</u>	<u>256,702</u>		
Unencumbered cash, end of year	<u>\$ 256,702</u>	<u>\$ 184,251</u>		

WALLACE COUNTY, KANSAS
 Fire District No. 1 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 26,885	\$ 60,993	\$ 61,202	\$ (209)
Motor vehicle	772	1,093	1,118	(25)
Recreational vehicle	9	10	17	(7)
Delinquent property	7	109	-	109
Donations	-	250	-	250
Total receipts	<u>27,673</u>	<u>62,455</u>	<u>\$ 62,337</u>	<u>\$ 118</u>
Expenditures:				
Public safety:				
Contractual services	2,350	11,058	\$ 7,000	\$ 4,058
Commodities	9,364	2,187	6,500	(4,313)
Capital outlay	16,918	335	5,000	(4,665)
Transfers out	<u>8,000</u>	<u>35,167</u>	<u>45,000</u>	<u>(9,833)</u>
Total expenditures	<u>36,632</u>	<u>48,747</u>	<u>\$ 63,500</u>	<u>\$ (14,753)</u>
Receipts over (under) expenditures	(8,959)	13,708		
Unencumbered cash, beginning of year	<u>13,000</u>	<u>4,041</u>		
Unencumbered cash, end of year	<u>\$ 4,041</u>	<u>\$ 17,749</u>		

WALLACE COUNTY, KANSAS
 Fire District No. 2 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 43,777	\$ 68,595	\$ 69,252	\$ (657)
Motor vehicle	2,992	2,655	2,562	93
Recreational vehicle	41	39	37	2
Delinquent property	141	304	-	304
Intergovernmental receipts	-	631	-	631
Donations	1,500	7,687	-	7,687
Total receipts	48,451	79,911	\$ 71,851	\$ 8,060
Expenditures:				
Public safety:				
Contractual services	8,993	5,557	\$ 24,500	\$ (18,943)
Commodities	6,189	4,852	12,000	(7,148)
Capital outlay	21,291	34,176	12,517	21,659
Transfers out	35,000	7,327	35,000	(27,673)
Total expenditures	71,473	51,912	\$ 84,017	\$ (32,105)
Receipts over (under) expenditures	(23,022)	27,999		
Unencumbered cash, beginning of year	46,936	23,914		
Unencumbered cash, end of year	\$ 23,914	\$ 51,913		

WALLACE COUNTY, KANSAS
 Fire District No. 3 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 36,156	\$ 59,469	\$ 60,071	\$ (602)
Motor vehicle	1,773	1,562	1,558	4
Recreational vehicle	20	24	20	4
Delinquent property	99	259	-	259
Donations	223	-	-	-
Total receipts	<u>38,271</u>	<u>61,314</u>	<u>\$ 61,649</u>	<u>\$ (335)</u>
Expenditures:				
Public safety:				
Contractual services	4,032	3,772	\$ 7,300	\$ (3,528)
Commodities	6,269	1,410	6,200	(4,790)
Capital outlay	13,032	12,454	22,000	(9,546)
Transfers out	<u>20,000</u>	<u>20,167</u>	<u>30,000</u>	<u>(9,833)</u>
Total expenditures	<u>43,333</u>	<u>37,803</u>	<u>\$ 65,500</u>	<u>\$ (27,697)</u>
Receipts (over) under expenditures	(5,062)	23,511		
Unencumbered cash, beginning of year	<u>22,343</u>	<u>17,281</u>		
Unencumbered cash, end of year	<u>\$ 17,281</u>	<u>\$ 40,792</u>		

WALLACE COUNTY, KANSAS
 Fire Districts Multi-Year Capital Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ -	\$ 10,000
Total receipts	-	10,000
Expenditures:		
Public safety:		
Contractual services	-	-
Total expenditures	-	-
Receipts over expenditures	-	10,000
Unencumbered cash, beginning of year	15,000	15,000
Unencumbered cash, end of year	<u>\$ 15,000</u>	<u>\$ 25,000</u>

WALLACE COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 159,998	\$ 158,204	\$ 159,603	\$ (1,399)
Motor vehicle	9,953	10,696	11,188	(492)
Recreational vehicle	122	133	126	7
Delinquent property	468	1,253	-	1,253
Intergovernmental receipts	20,519	18,773	-	18,773
Licenses and fees	75,480	79,844	-	79,844
Total receipts	266,540	268,903	\$ 170,917	\$ 97,986
Expenditures:				
Health and sanitation:				
Personnel services	96,975	109,355	\$ 103,615	\$ 5,740
Contractual services	27,775	33,418	35,750	(2,332)
Commodities	49,235	58,942	46,500	12,442
Capital outlay	519	4,200	103,348	(99,148)
Transfers out	10,000	10,000	10,000	-
Total expenditures	184,504	215,915	\$ 299,213	\$ (83,298)
Receipts over expenditures	82,036	52,988		
Unencumbered cash, beginning of year	195,649	277,685		
Unencumbered cash, end of year	\$ 277,685	\$ 330,673		

WALLACE COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 111,553	\$ 122,432	\$ 123,516	\$ (1,084)
Motor vehicle	10,451	8,561	7,800	761
Recreational vehicle	129	104	88	16
Delinquent property	390	982	-	982
Product sales	63,983	68,498	25,000	43,498
Total receipts	186,506	200,577	\$ 156,404	\$ 44,173
Expenditures:				
Public works:				
Personnel services	65,785	74,920	\$ 69,720	\$ 5,200
Contractual services	8,953	9,546	9,500	46
Commodities	112,833	137,085	113,900	23,185
Capital outlay	973	9,056	15,000	(5,944)
Transfers out	7,500	-	7,500	(7,500)
Total expenditures	196,044	230,607	\$ 215,620	\$ 14,987
Receipts under expenditures	(9,538)	(30,030)		
Unencumbered cash, beginning of year	129,537	119,999		
Unencumbered cash, end of year	\$ 119,999	\$ 89,969		

WALLACE COUNTY, KANSAS
 Park Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 47,293	\$ 52,872	\$ 53,342	\$ (470)
Motor vehicle	3,295	3,307	3,306	1
Recreational vehicle	41	41	37	4
Delinquent property	143	387	-	387
Sales and fees	7,330	6,147	10,000	(3,853)
Other	-	349	-	349
Total cash receipts	<u>58,102</u>	<u>63,103</u>	<u>\$ 66,685</u>	<u>\$ (3,582)</u>
Expenditures:				
Culture and recreation:				
Personnel services	29,042	29,407	\$ 30,000	\$ (593)
Contractual services	12,588	13,074	15,450	(2,376)
Commodities	12,750	16,128	12,500	3,628
Capital outlay	110	962	1,300	(338)
Transfers out	<u>7,492</u>	<u>6,679</u>	<u>7,000</u>	<u>(321)</u>
Total expenditures	<u>61,982</u>	<u>66,250</u>	<u>\$ 66,250</u>	<u>\$ -</u>
Receipts under expenditures	(3,880)	(3,147)		
Unencumbered cash, beginning of year	<u>8,409</u>	<u>4,529</u>		
Unencumbered cash, end of year	<u>\$ 4,529</u>	<u>\$ 1,382</u>		

WALLACE COUNTY, KANSAS
 Prairie Dog Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Intergovernmental receipts	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
User fees	2,290	2,838	5,510	(2,672)
Total receipts	8,290	8,838	\$ 11,510	\$ (2,672)
Expenditures:				
Public works:				
Contractual services	32	97	\$ 2,600	\$ (2,503)
Commodities	9,831	11,069	17,769	(6,700)
Total expenditures	9,863	11,166	\$ 20,369	\$ (9,203)
Receipts under expenditures	(1,573)	(2,328)		
Unencumbered cash, beginning of year	6,422	4,849		
Unencumbered cash, end of year	\$ 4,849	\$ 2,521		

WALLACE COUNTY, KANSAS
Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Intergovernmental receipts	\$ 5,000	\$ 8,326	\$ 5,000	\$ 3,326
Sales and fees	25,597	25,758	10,237	15,521
Donations	30,000	13,417	13,417	-
Use of money and property	-	4	-	4
Transfers in	6,492	6,000	6,000	-
Total cash receipts	67,089	53,505	\$ 34,654	\$ 18,851
Expenditures:				
Culture and recreation:				
Personnel services	12,108	16,181	\$ 21,000	\$ (4,819)
Contractual services	4,566	7,337	5,200	2,137
Commodities	15,194	7,138	3,700	3,438
Capital outlay	36,517	24,360	13,417	10,943
Total expenditures	68,385	55,016	\$ 43,317	\$ 11,699
Receipts under expenditures	(1,296)	(1,511)		
Unencumbered cash, beginning of year	8,971	7,675		
Unencumbered cash, end of year	\$ 7,675	\$ 6,164		

WALLACE COUNTY, KANSAS
 Road and Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 647,649	\$ 774,449	\$ 781,522	\$ (7,073)
Motor vehicle	66,241	51,297	45,291	6,006
Recreational vehicle	818	617	512	105
Delinquent property	2,351	6,039	-	6,039
Intergovernmental receipts	198,994	206,043	182,878	23,165
Other	50,431	88,779	-	88,779
Total receipts	966,484	1,127,224	\$ 1,010,203	\$ 117,021
Expenditures:				
Public works:				
Personnel services	490,296	523,248	\$ 554,805	\$ (31,557)
Contractual services	58,506	48,823	89,175	(40,352)
Commodities	214,823	224,185	304,500	(80,315)
Capital outlay	9	171,569	20,000	151,569
Transfers out	311,000	150,000	150,000	-
Total expenditures	1,074,634	1,117,825	\$ 1,118,480	\$ (655)
Receipts over (under) expenditures	(108,150)	9,399		
Unencumbered cash, beginning of year	563,126	454,976		
Unencumbered cash, end of year	\$ 454,976	\$ 464,375		

WALLACE COUNTY, KANSAS
 Sheriff Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 444,683	\$ 524,976	\$ 527,131	\$ (2,155)
Motor vehicle	20,274	27,772	31,098	(3,326)
Recreational vehicle	272	373	352	21
Delinquent property	1,130	3,277	-	3,277
Licenses and fees	1,224	1,062	-	1,062
Law enforcement contract	55,000	55,000	55,000	-
Total receipts	522,583	612,460	\$ 613,581	\$ (1,121)
Expenditures:				
Public safety:				
Personnel services	489,232	495,846	\$ 500,076	\$ (4,230)
Contractual services	27,788	45,973	54,230	(8,257)
Commodities	24,301	18,945	36,000	(17,055)
Capital outlay	5,806	12,437	3,500	8,937
Transfers out	-	20,000	20,000	-
Total expenditures	547,127	593,201	\$ 613,806	\$ (20,605)
Receipts over (under) expenditures	(24,544)	19,259		
Unencumbered cash (deficit), beginning of year	11,039	(13,505)		
Unencumbered cash (deficit), end of year	\$ (13,505)	\$ 5,754		

WALLACE COUNTY, KANSAS
Special Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 38,638	\$ -	\$ -	\$ -
Motor vehicle	2,841	2,730	2,702	28
Recreational vehicle	35	33	31	2
Delinquent property	121	240	-	240
Other	331	374,625	-	374,625
Transfers in	132,887	132,887	132,887	-
Total receipts	174,853	510,515	\$ 135,620	\$ 374,895
Expenditures:				
Public works:				
Capital outlay	37,924	228,162	\$ 1,122,115	\$ (893,953)
Total expenditures	37,924	228,162	\$ 1,122,115	\$ (893,953)
Receipts over expenditures	136,929	282,353		
Unencumbered cash, beginning of year	867,770	1,004,699		
Unencumbered cash, end of year	\$ 1,004,699	\$ 1,287,052		

WALLACE COUNTY, KANSAS
 Bioterrorism Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	\$ 8,909	\$ 9,859
Total receipts	<u>8,909</u>	<u>9,859</u>
Expenditures:		
General government:		
Contractual services	3,952	4,118
Commodities	1,879	1,796
Capital outlay	<u>2,780</u>	<u>1,030</u>
Total expenditures	<u>8,611</u>	<u>6,944</u>
Receipts over expenditures	298	2,915
Unencumbered cash, beginning of year	<u>6,569</u>	<u>6,867</u>
Unencumbered cash, end of year	<u><u>\$ 6,867</u></u>	<u><u>\$ 9,782</u></u>

WALLACE COUNTY, KANSAS
 Clerk's Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 684	\$ 573
Total receipts	684	573
Expenditures:		
General government:		
Commodities	1,269	-
Total expenditures	1,269	-
Receipts over (under) expenditures	(585)	573
Unencumbered cash, beginning of year	2,748	2,163
Unencumbered cash, end of year	\$ 2,163	\$ 2,736

WALLACE COUNTY, KANSAS
 Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	171,251	128,840
Total receipts	171,251	128,840
Expenditures:		
General government:		
Capital outlay	186,980	26,724
Total expenditures	186,980	26,724
Receipts over (under) expenditures	(15,729)	102,116
Unencumbered cash, beginning of year	1,053,842	1,038,113
Unencumbered cash, end of year	\$ 1,038,113	\$ 1,140,229

WALLACE COUNTY, KANSAS
Emergency 911 Wireless Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	\$ 49,963	\$ 52,852
Use of money and property	141	309
Total receipts	<u>50,104</u>	<u>53,161</u>
Expenditures:		
Public safety:		
Contractual services	34,212	31,221
Capital outlay	<u>3,464</u>	<u>-</u>
Total expenditures	<u>37,676</u>	<u>31,221</u>
Receipts over expenditures	12,428	21,940
Unencumbered cash, beginning of year	<u>132,763</u>	<u>145,191</u>
Unencumbered cash, end of year	<u><u>\$ 145,191</u></u>	<u><u>\$ 167,131</u></u>

WALLACE COUNTY, KANSAS
Free Fair Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	\$ 18,000	\$ 18,000
Licenses and fees	400	500
Use of money and property	15	21
Other	2,531	22,979
Livestock sales	<u>170,767</u>	<u>144,413</u>
Total receipts	<u>191,713</u>	<u>185,913</u>
Expenditures:		
Culture and recreation:		
Contractual services	178,842	170,047
Commodities	10,231	13,807
Capital outlay	<u>-</u>	<u>2,829</u>
Total expenditures	<u>189,073</u>	<u>186,683</u>
Receipts over (under) expenditures	2,640	(770)
Unencumbered cash, beginning of year	<u>33,864</u>	<u>36,504</u>
Unencumbered cash, end of year	<u><u>\$ 36,504</u></u>	<u><u>\$ 35,734</u></u>

WALLACE COUNTY, KANSAS
 Motor Vehicle Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 16,839	\$ 17,350
Other	1,409	1,224
Total receipts	<u>18,248</u>	<u>18,574</u>
Expenditures:		
General government:		
Contractual services	5,313	8,659
Transfers out	12,935	9,915
Total expenditures	<u>18,248</u>	<u>18,574</u>
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>
Unencumbered cash, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

WALLACE COUNTY, KANSAS
Multi-Year Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	\$ 25,000	\$ -
Transfers in	<u>-</u>	<u>30,000</u>
Total receipts	<u>25,000</u>	<u>30,000</u>
Expenditures:		
General government:		
Capital outlay	<u>55,641</u>	<u>17,051</u>
Total expenditures	<u>55,641</u>	<u>17,051</u>
Receipts over (under) expenditures	(30,641)	12,949
Unencumbered cash, beginning of year	<u>377,864</u>	<u>347,223</u>
Unencumbered cash, end of year	<u><u>\$ 347,223</u></u>	<u><u>\$ 360,172</u></u>

WALLACE COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	\$ -	\$ -
Total receipts	-	-
Expenditures:		
General government:		
Transfers out	-	-
Total expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	241,948	241,948
Unencumbered cash, end of year	<u>\$ 241,948</u>	<u>\$ 241,948</u>

WALLACE COUNTY, KANSAS
Prosecuting Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 615	\$ 199
Total receipts	<u>615</u>	<u>199</u>
Expenditures:		
Public safety:		
Contractual services	<u>600</u>	<u>362</u>
Total expenditures	<u>600</u>	<u>362</u>
Receipts over (under) expenditures	15	(163)
Unencumbered cash, beginning of year	<u>1,220</u>	<u>1,235</u>
Unencumbered cash, end of year	<u><u>\$ 1,235</u></u>	<u><u>\$ 1,072</u></u>

WALLACE COUNTY, KANSAS
Prosecuting Attorney's Worthless Check Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	\$ 20	\$ 40
Total receipts	20	40
Expenditures:		
Public safety:		
Contractual services	-	-
Total expenditures	-	-
Receipts over expenditures	20	40
Unencumbered cash, beginning of year	1,668	1,688
Unencumbered cash, end of year	\$ 1,688	\$ 1,728

WALLACE COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 2,734	\$ 2,292
Total receipts	<u>2,734</u>	<u>2,292</u>
Expenditures:		
General government:		
Contractual services	887	807
Capital outlay	<u>3,725</u>	<u>928</u>
Total expenditures	<u>4,612</u>	<u>1,735</u>
Receipts over (under) expenditures	(1,878)	557
Unencumbered cash, beginning of year	<u>11,079</u>	<u>9,201</u>
Unencumbered cash, end of year	<u>\$ 9,201</u>	<u>\$ 9,758</u>

WALLACE COUNTY, KANSAS
 Sheriff Drug Forfeiture Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	\$ 89,991	\$ 114,892
Total receipts	<u>89,991</u>	<u>114,892</u>
Expenditures:		
Public safety:		
Personnel services	16,167	35,437
Contractual	35,796	21,777
Commodities	32,197	35,955
Capital outlay	<u>8,699</u>	<u>657</u>
Total expenditures	<u>92,859</u>	<u>93,826</u>
Receipts over (under) expenditures	(2,868)	21,066
Unencumbered cash, beginning of year	<u>25,446</u>	<u>22,578</u>
Unencumbered cash, end of year	<u><u>\$ 22,578</u></u>	<u><u>\$ 43,644</u></u>

WALLACE COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 3,739	\$ 4,141
Other	10	-
Total receipts	<u>3,749</u>	<u>4,141</u>
Expenditures:		
Public safety:		
Contractual	-	200
Capital outlay	<u>-</u>	<u>13,529</u>
Total expenditures	<u>-</u>	<u>13,729</u>
Receipts over (under) expenditures	3,749	(9,588)
Unencumbered cash, beginning of year	<u>9,412</u>	<u>13,161</u>
Unencumbered cash, end of year	<u><u>\$ 13,161</u></u>	<u><u>\$ 3,573</u></u>

WALLACE COUNTY, KANSAS
Special Road and Bridge Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 261,000	\$ 150,000
Total receipts	<u>261,000</u>	<u>150,000</u>
Expenditures:		
Public works:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	261,000	150,000
Unencumbered cash, beginning of year	<u>312,121</u>	<u>573,121</u>
Unencumbered cash, end of year	<u><u>\$ 573,121</u></u>	<u><u>\$ 723,121</u></u>

WALLACE COUNTY, KANSAS
Special Road Machinery and Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 50,000	\$ -
Total receipts	<u>50,000</u>	<u>-</u>
Expenditures:		
Public works:		
Capital outlay	<u>207,660</u>	<u>334,357</u>
Total expenditures	<u>207,660</u>	<u>334,357</u>
Receipts under expenditures	(157,660)	(334,357)
Unencumbered cash, beginning of year	<u>514,096</u>	<u>356,436</u>
Unencumbered cash, end of year	<u><u>\$ 356,436</u></u>	<u><u>\$ 22,079</u></u>

WALLACE COUNTY, KANSAS
Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 684	\$ 573
Total receipts	684	573
Expenditures:		
General government:		
Contractual services	-	-
Total expenditures	-	-
Receipts over expenditures	684	573
Unencumbered cash, beginning of year	2,748	3,432
Unencumbered cash, end of year	\$ 3,432	\$ 4,005

Bond and Interest Fund

Bond and Interest Description

The Bond and Interest Fund is used to account for the accumulation of resources to be used for the payment of principal, interest and related costs of the general obligation bonds and certain other long-term obligations of the County.

WALLACE COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 453,745	\$ 316,306	\$ 319,048	\$ (2,742)
Motor vehicle	18,412	27,626	31,733	(4,107)
Recreational vehicle	227	349	359	(10)
Delinquent property	1,142	3,136	-	3,136
Federal tax credit	58,233	55,650	57,859	(2,209)
Total receipts	531,759	403,067	\$ 408,999	\$ (5,932)
Expenditures:				
General government:				
Principal	220,000	230,000	\$ 185,000	\$ 45,000
Interest and fees	183,538	173,562	246,761	(73,199)
Cash basis reserve	-	-	75,000	(75,000)
Total expenditures	403,538	403,562	\$ 506,761	\$ (103,199)
Receipts over (under) expenditures	128,221	(495)		
Unencumbered cash, beginning of year	-	128,221		
Unencumbered cash, end of year	\$ 128,221	\$ 127,726		

Agency Funds

Fund Description

The Agency Funds are used to account for assets held by the County as an agent for other funds.

The Agency Funds used by Wallace County, Kansas, are:

District Court:

This fund is used to account for the collections of fines, fees and related court costs along with the collection and payment of child support and other payments as ordered by the Court.

Law Library:

This fund is used to account for funds used in the operation of the County's law library.

Recreation Commission:

This fund is used to account for funds used in the operation of the County's recreation commission and wellness center.

Sheriff Special Investigations:

This fund is used to account for special investigations' transactions by the Sheriff's department.

County Treasurer – Mortgage Registration Fees:

This fund is used to account for mortgage registration fees.

County Treasurer – Payroll Clearing:

This fund is used to account for all withholdings from County employees. These withholdings are remitted to the appropriate agencies.

County Treasurer – Drug Forfeiture Holding:

This fund is used to account for monies from DEA forfeitures which are to be expended for drug control type expenditures.

County Treasurer – Stray Animal:

This fund is used to account for monies used in the care and placement of stray animals.

County Treasurer – Wildlife and Parks:

This fund is used to account for the user fees collected from individuals to permit access to State parks and recreational areas, and to permit the harvesting of fish and game in the State. The funds included are: annual camping permits, archery permits, fish and game licenses, waterfowl stamps, turkey licenses, boat permits, rattlesnake permits and trout permits. The fees collected are remitted on a routine basis to the State of Kansas.

County Treasurer – Motor Vehicle Fees and Sales Tax Collections:

This fund is used to account for fees assessed to register certain motor vehicles with the State of Kansas; reports and remittances are made to the State daily. This fund is also used to account for taxes collected on the sale of motor vehicles and trailers.

County Treasurer – Tax Collections:

This fund is used to account for collections of County ad valorem taxes. The funds included are: current tax, protested tax, advanced tax, motor vehicle registration tax, recreational vehicle tax, and rental and excise tax.

County Treasurer – Tax Distributions:

This fund is used to account for distribution of County ad valorem taxes collected to the various taxing entities in the County. Distributions are made in January, March, June, September and October. Delinquent personal property taxes are distributed once a year, generally in March.

WALLACE COUNTY, KANSAS
 Agency Funds
 Schedule of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2019

	Cash Balance 01/01/19	Receipts	Disburse- ments	Cash Balance 12/31/19
Trust and Agency Funds:				
District Court	\$ 6,849	\$ 59,799	\$ 60,299	\$ 6,349
Law Library	13,114	969	473	13,610
Recreation Commission	8,018	42,050	47,448	2,620
Sheriff Special Investigation	-	3,100	1,875	1,225
County Treasurer:				
Mortgage Registration Fees	276	1,146	1,187	235
Payroll Clearing	5	1,125,780	1,123,879	1,906
Drug Forfeiture Holding	2,152	-	-	2,152
Stray Animal	39	760	760	39
Wildlife and Parks	-	2,750	2,750	-
Motor Vehicle Fees and				
Sales Tax Collections	105,628	850,067	837,803	117,892
Tax Collections	4,638,984	5,027,494	4,972,085	4,694,393
Tax Distributions	2,440	2,794,665	2,795,571	1,534
Total	<u>\$ 4,777,505</u>	<u>\$ 9,908,580</u>	<u>\$ 9,844,130</u>	<u>\$ 4,841,955</u>

Other Supplemental Information

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 1,602,739	\$ 1,701,298	\$ 1,716,361	\$ (15,063)
Motor vehicle	112,912	111,265	112,092	(827)
Recreational vehicle	1,362	1,354	1,268	86
Delinquent property	4,899	13,149	-	13,149
Interest and fees:				
Delinquent	10,290	13,672	6,000	7,672
Intangibles	2,619	3,095	-	3,095
Local sales	250	87,973	-	87,973
Total taxes	1,735,071	1,931,806	1,835,721	96,085
Intergovernmental receipts:				
Mineral production tax	8,531	6,851	5,000	1,851
Licenses and fees:				
Mortgage registration fees	21,758	16,571	-	16,571
Other fees	608	815	50	765
Officers' fees	1,989	2,973	-	2,973
Diversion fees	6,500	1,715	8,277	(6,562)
Total licenses and fees	30,855	22,074	8,327	13,747
Use of money and property:				
Interest on investments	51,262	37,069	10,000	27,069
Other:				
Other	25,765	18,473	10,000	8,473
Transfers in	12,935	9,915	-	9,915
Total receipts	\$ 1,864,419	\$ 2,026,188	\$ 1,869,048	\$ 157,140
Expenditures:				
General government:				
General and administrative:				
Personnel services	\$ 155,311	\$ 180,937	\$ 206,000	\$ (25,063)
Contractual services	199,890	269,431	231,650	37,781
Commodities	10,208	13,957	12,000	1,957
Capital outlay	468	1,225	842,993	(841,768)
Total general and administrative	365,877	465,550	1,292,643	(827,093)

(continued)

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued):				
General government (continued):				
County Commission:				
Personnel services	\$ 53,686	\$ 47,146	\$ 54,000	\$ (6,854)
Contractual services	6,246	2,400	7,850	(5,450)
Commodities	65	-	500	(500)
Capital outlay	-	212	-	212
Total County Commission	59,997	49,758	62,350	(12,592)
County Clerk:				
Personnel services	66,893	72,340	81,157	(8,817)
Contractual services	3,306	3,943	7,550	(3,607)
Commodities	1,582	1,764	1,250	514
Capital outlay	148	399	1,000	(601)
Total County Clerk	71,929	78,446	90,957	(12,511)
County Treasurer:				
Personnel services	60,887	67,110	69,470	(2,360)
Contractual services	5,620	5,127	10,650	(5,523)
Commodities	1,564	2,110	3,300	(1,190)
Capital outlay	164	70	500	(430)
Total County Treasurer	68,235	74,417	83,920	(9,503)
Register of Deeds:				
Personnel services	37,662	37,980	41,500	(3,520)
Contractual services	2,793	5,828	7,300	(1,472)
Commodities	265	43	700	(657)
Capital outlay	2,171	1,268	2,000	(732)
Total Register of Deeds	42,891	45,119	51,500	(6,381)
Building and grounds:				
Personnel services	32,281	37,707	41,500	(3,793)
Contractual services	2,041	2,047	3,500	(1,453)
Commodities	8,161	9,268	10,700	(1,432)
Capital outlay	975	408	1,200	(792)
Total building and grounds	43,458	49,430	56,900	(7,470)
Safety officer:				
Personnel services	105	61	4,464	(4,403)
Contractual services	-	776	2,160	(1,384)
Commodities	14	15	500	(485)
Total safety officer	119	852	7,124	(6,272)

(continued)

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued):				
General government (continued):				
Other agencies:				
Soil conservation	\$ 16,150	\$ 16,150	\$ 16,150	\$ -
Agricultural extension	408	462	-	462
Free Fair	18,000	18,000	18,000	-
Historical collections	12,000	12,000	12,000	-
Total other agencies	46,558	46,612	46,150	462
Total general government	699,064	810,184	1,691,544	(881,360)
Public safety:				
County Attorney:				
Personnel services	55,105	56,697	55,500	1,197
Contractual services	18,349	18,848	18,000	848
Capital outlay	-	-	1,500	(1,500)
Total County Attorney	73,454	75,545	75,000	545
Emergency preparedness:				
Personnel services	9,500	9,500	9,500	-
Contractual services	1,492	2,358	3,535	(1,177)
Commodities	-	-	600	(600)
Total emergency preparedness	10,992	11,858	13,635	(1,777)
Court services:				
Contractual services	13,293	24,409	28,485	(4,076)
Commodities	1,455	1,248	1,100	148
Capital outlay	49	3,438	2,500	938
Total court services	14,797	29,095	32,085	(2,990)
Diversion:				
Contractual services	-	-	14,846	(14,846)
Other agencies:				
Western KS Child Advocacy Center	4,500	5,000	5,000	-
Total other agencies	4,500	5,000	5,000	-
Total public safety	103,743	121,498	140,566	(19,068)

(continued)

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued):				
Health and welfare:				
Other agencies:				
Elderly	\$ 4,379	\$ 3,904	\$ 5,000	\$ (1,096)
Joint mental health	7,000	8,500	8,500	-
Developmentally handicapped	3,000	3,000	3,000	-
Nursing home subsidy	170,000	190,000	110,000	80,000
Community Care Center facility	186,794	31,924	80,000	(48,076)
Landfill	135,203	115,635	155,000	(39,365)
Community improvement	14,305	15,880	13,500	2,380
Rural opportunity	-	-	15,000	(15,000)
Total other agencies	520,681	368,843	390,000	(21,157)
Total health and welfare	520,681	368,843	390,000	(21,157)
Transfers out	166,887	168,387	168,387	-
Total expenditures	\$ 1,490,375	\$ 1,468,912	\$ 2,390,497	\$ (921,585)

WALLACE COUNTY, KANSAS
 Reconciliation of 2018 Tax Roll
 Regulatory Basis
 For the Year Ended December 31, 2019

2018 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		\$ 6,850,712
Supplemental tax roll		341
2018 taxes abated		<u>(9,100)</u>
2018 tax roll as adjusted		<u>\$ 6,841,953</u>
2018 Tax Roll Accounted For:		
2018 current tax collections		\$ 6,791,897
Delinquent taxes:		
Personal property tax warrants	\$ 6,983	
Real estate taxes	<u>43,073</u>	<u>50,056</u>
2018 total tax roll		<u>\$ 6,841,953</u>