WALLACE COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

FOR THE YEAR ENDED
December 31, 2022

WALLACE COUNTY, KANSAS

Regulatory Basis Financial Statement

For the Year Ended December 31, 2022

TABLE OF CONTENTS

INTRODUCTORY SECTION

Title Page
Table of Contents i-ii

FINANCIAL SECTION

Independent Auditor's Report 1-3

STATEMENT 1
Summary Statement of Receipts, Expenditures and Unencumbered Cash 5

Notes to the Financial Statement 6-16

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

SCHEDULE 1
Summary of Expenditures - Actual and Budget (Budgeted Funds Only) 18

SCHEDULE 2
Schedule of Receipts and Expenditures -

A.	General Fund	20
B.	Ambulance Fund	25
C.	Appraiser Fund	26
D.	Direct Election Fund	27
E.	Employee Benefit Fund	28
F.	Fire District No. 1 Fund	29
G.	Fire District No. 2 Fund	30
H	Fire District No. 3 Fund	31
I.	Fire Districts Multi-Year Capital Improvement Fund	32
J.	Health Fund	33
K.	Landfill Fund	34
L.	Noxious Weed Fund	35
M.	Park Fund	36
N.	Prairie Dog Fund	37
O.	Recreation Fund	38
P.	Road and Bridge Fund	39
Q.	Sheriff Fund	40
R.	Special Building Fund	41
S.	American Rescue Plan Act (ARPA) Fund	42
T.	Bioterrorism Grant Fund	43
U.	Clerk's Technology Fund	44
V	Equipment Reserve Fund	45
W.	Emergency 911 Wireless Fund	46
X.	Free Fair Fund	47
Y.	Landfill Closure and Post Closure Fund	48
Z.	Motor Vehicle Operating Fund	49

WALLACE COUNTY, KANSAS

Regulatory Basis Financial Statement

For the Year Ended December 31, 2022

TABLE OF CONTENTS

(continued)

SCHEDULE 2
Schedule of Receipts and Expenditures - (continued)

AA.	Multi-Year Capital Improvement Fund	50
AB.	Opioids Fund	51
AC.	Prosecuting Attorney's Training Fund	52
AD.	Prosecuting Attorney's Worthless Check Fund	53
AE.	Register of Deeds' Technology Fund	54
AF.	Sheriff Drug Forfeiture Fund	55
AG.	Special Law Enforcement Trust Fund	56
AH.	Special Road and Bridge Fund	57
AI.	Treasurer's Technology Fund	58
AJ.	Bond and Interest Fund	60

SCHEDULE 3
Schedule of Receipts and Disbursements - Agency Funds 62

OTHER SUPPLEMENTAL INFORMATION

SCHEDULE 4
Schedule of Receipts and Expenditures - Actual and Budget - General Fund 64-66

SCHEDULE 5
Reconciliation of 2021 Tax Roll 67

FINANCIAL

SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Wallace County Courthouse
Sharon Springs, Kansas 67758

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Wallace County, Kansas (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2022, 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 (KMAAG)* as described in Note 1.

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 section of our report, the accompanying financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2022, or changes in net position and cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *KMAAG*. 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 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 the County on the basis of the financial reporting provisions of the *KMAAG*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Kansas' regulatory basis of accounting and budget laws. 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 and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the *KMAAG* to demonstrate compliance with the State of Kansas' 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 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 and the *KMAAG* 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 and the *KMAAG*, 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 regulatory basis fund summary statement of receipts, expenditures and unencumbered cash (the financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures, and the 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 financial statement; however, they are required to be presented under the provisions of the *KMAAG*. The other supplemental information (Schedules 4 and 5 as listed in the

table of contents) is presented for purposes of additional analysis and is not a required part of the 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 financial statement. The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the 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 financial statement of the County, as of and for the year ended December 31, 2021, (not presented herein), and have issued our report thereon dated May 31, 2022, which contained an unmodified opinion on the financial statement. The 2021 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/municipal-audits. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2022, (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 financial statement. Such 2021 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 2021 financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 financial statement or to the 2021 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

April 21, 2023

Financial Statement

WALLACE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

	Unencumbered Cash 01/01/22	Receipts	Expenditures	Unencumbered Cash 12/31/22	Add Payables and Encumbrances	Treasurer's Cash 12/31/22
General Fund						
General	$ 2,517,724	$ 1,459,666	$ 1,911,680	$ 2,065,710	$ 14,069	$ 2,079,779
Special Purpose Funds						
Ambulance	240,570	238,802	242,621	236,751	2,323	239,074
Appraiser	48,782	119,187	159,934	8,035	30	8,065
Direct Election	18,707	28,216	30,688	16,235	-	16,235
Employee Benefit	88,911	176,026	194,713	70,224	-	70,224
Fire District No. 1	12,649	48,379	53,483	7,545	185	7,730
Fire District No. 2	25,769	47,729	61,975	11,523	2,962	14,485
Fire District No. 3	31,134	37,742	62,780	6,096	-	6,096
Fire Districts Multi-Year Capital Improvement	45,000	10,000	-	55,000	-	55,000
Health	308,058	439,835	457,887	290,006	2,628	292,634
Landfill	8,744	137,877	137,283	9,338	1,958	11,296
Noxious Weed	44,330	179,440	169,235	54,535	1,041	55,576
Park	-	82,933	67,841	15,092	793	15,885
Prairie Dog	1,844	8,109	6,484	3,469	60	3,529
Recreation	5,362	39,421	36,863	7,920	1,284	9,204
Road and Bridge	227,423	1,249,506	1,239,402	237,527	24,779	262,306
Sheriff	42,909	868,598	869,698	41,809	12,593	54,402
Special Building	1,459,579	53,204	50,859	1,461,924	-	1,461,924
American Rescue Plan Act (ARPA)	16,207	147,460	147,436	16,231	8,550	24,781
Bioterrorism Grant	16,450	7,686	4,262	19,874	-	19,874
Clerk's Technology	4,884	676	410	5,150	-	5,150
Equipment Reserve	1,297,925	362,000	312,183	1,347,742	-	1,347,742
Emergency 911 Wireless	175,796	60,066	61,595	174,267	1,751	176,018
Free Fair	38,400	421,911	355,422	104,889	-	104,889
Landfill Closure and Post Closure	435,125	1,817	-	436,942	-	436,942
Motor Vehicle Operating	-	17,557	17,557	-	-	-
Multi-Year Capital Improvement	360,172	-	360,172	-	-	-
Opioids	-	287	-	287	-	287
Prosecuting Attorney's Training	1,082	560	238	1,404	-	1,404
Prosecuting Attorney's Worthless Check	1,838	-	-	1,838	-	1,838
Register of Deeds' Technology	11,903	2,704	4,426	10,181	-	10,181
Sheriff Drug Forfeiture	141,057	12,883	58,116	95,824	6,367	102,191
Special Law Enforcement Trust	12,010	7,783	784	19,009	-	19,009
Special Road and Bridge	889,369	115,000	636,964	367,405	-	367,405
Treasurer's Technology	6,139	676	-	6,815	-	6,815
Total Special Purpose Funds	6,018,128	4,924,070	5,801,311	5,140,887	67,304	5,208,191
Bond and Interest Fund						
Bond and Interest	110,474	254,029	282,200	82,303	-	82,303
Total Reporting Entity (excluding Agency Funds) (memorandum only)	$ 8,646,326	$ 6,637,765	$ 7,995,191	$ 7,288,900	$ 81,373	$ 7,370,273

Composition of Cash	
Eastern Colorado Bank:	
Demand deposits	$ 528,171
Time deposits	7,083,045
Certificates of deposit	5,005,000
Total bank	12,616,216
Cash on hand	2,950
Plus deposits in transit	55,577
Less outstanding checks	(316,400)
Total cash	12,358,343
Less Agency Funds per Schedule 3	(4,988,070)
Total Treasurer's cash (excluding Agency Funds)	$ 7,370,273

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

Notes to the

Financial Statement

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 (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* 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 – 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.).

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types (continued)
Agency funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e., payroll clearing account, 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, 2022, 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.

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.

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold 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 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.

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 the adopted budget of expenditures of individual funds.

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.

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)
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
Special Building
American Rescue Plan Act (ARPA)
Bioterrorism Grant
Clerk's Technology
Equipment Reserve
Emergency 911 Wireless
Free Fair
Landfill Closure and Post Closure
Motor Vehicle Operating
Multi-Year Capital Improvement
Opioids
Prosecuting Attorney's Training
Prosecuting Attorney's Worthless Check
Register of Deeds' Technology
Sheriff Drug Forfeiture
Special Law Enforcement Trust
Special Road and Bridge
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, 2022.

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.

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)
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	$ 2,950
Carrying amount of deposits	12,355,393
Total cash	$ 12,358,343

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, 2022, the County's carrying amount of deposits was $12,355,393 and the bank balance was $12,616,216. Of the bank balance, 100% of the balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $639,682 was covered by federal depository insurance and $11,976,534 by irrevocable letters of credit in the County's name.

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3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Eastern Colorado Bank
FDIC coverage	$ 639,682
Pledged securities at market value	13,000,000
Total coverage	$ 13,639,682
Funds on deposit	$ 12,616,216
Funds at risk	$ -

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, 2022.

B. Capital projects in process

Capital project authorizations with approved change orders compared with expenditures from inception are as follows at December 31, 2022:

	Project Authorization	Expenditures to Date	Committed
Zig Zag Road bridge repair	$ 364,583	$ 364,583	$ -
Blacktop resurface	93,657	93,657	-

C. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2022, were as follows:

Issue	Date of Issue	Maximum Interest Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/22	Additions	Reductions/ Payments	Balance 12/31/22	Interest Paid
General obligation bonds payable:									
Series 2016	06/01/16	3.00%	$ 2,395,000	09/01/30	$ 2,190,000	$ -	$ 215,000	$ 1,975,000	$ 65,700
Finance leases payable:									
Fire truck	06/15/17	3.65%	80,000	06/22/30	17,115	-	17,115	-	622
Total long-term debt					$ 2,207,115	$ -	$ 232,115	$ 1,975,000	$ 66,322

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

	Year						
	2023	2024	2025	2026	2027	2028-2030	Total
Principal:							
General obligation bonds payable	$ 225,000	$ 230,000	$ 235,000	$ 245,000	$ 245,000	$ 795,000	$ 1,975,000
Interest:							
General obligation bonds payable	59,250	52,500	45,600	38,550	31,200	48,150	275,250
Total principal and interest	$ 284,250	$ 282,500	$ 280,600	$ 283,550	$ 276,200	$ 843,150	$ 2,250,250

3. Detailed notes on all funds (continued)

C. Long-term debt (continued)

Subsequent event
Prior to year end the County committed to a financing lease to begin in 2023.

	Maximum Rate	Amount of Issue	Date of Final Maturity
Computer equipment	4.27%	$ 198,897	3/1/2026

Maturities on this lease are as follows:

Year	Principal	Interest	Total
2023	$ 47,366	$ 5,700	$ 53,066
2024	65,556	5,197	70,753
2025	68,411	2,343	70,754
2026	17,563	125	17,688
Total	$ 198,896	$ 13,365	$ 212,261

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 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:

From	To	Statutory Authority	Amount
General	Landfill Closure and Post Closure	19-120	$ 1,694
Ambulance	Equipment Reserve	19-119	120,000
Fire District #1	Equipment Reserve	19-119	45,000
Fire District #2	Equipment Reserve	19-119	25,000
Fire District #3	Equipment Reserve	19-119	40,000
Fire District #3	Fire Districts Multi-Year Capital Improvement	19-120	10,000
Noxious Weed	Equipment Reserve	2-1318	30,000
Park	Recreation	19-2803	16,000
Recreation	Equipment Reserve	19-119	1,000
Road and Bridge	Special Road and Bridge	68-141g	115,000
Sheriff	Equipment Reserve	19-119	90,000
Equipment Reserve	Recreation	19-119	4,450
Motor Vehicle Operating	General	8-145	13,173
Total			$ 511,317

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 108 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.

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 77 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

Other Post Employment 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.

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, 2022.

4. Other information (continued)

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 with the vacation leave time to be used in the calendar year after it is earned. If not used during the calendar year after it is earned, the vacation leave time is lost. Upon resignation, termination or retirement, employees are entitled to payment for all accrued vacation earned in the prior year which has not been used. The cost of the unused vacation leave has not been quantified in this financial statement. In addition, employees are allowed three discretionary days per year with no accumulation; eight days are allowed in the initial year of employment. 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: The County participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive 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, 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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $133,091 for the year ended December 31, 2022.

Net pension liability: At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $1,442,644. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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

4. Other information (continued)

D. Defined benefit pension plan (continued)
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.

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

Commitments
In May 2019 the County entered into a three-year agreement for computer equipment and services. In September 2020 the agreement was amended to add additional computer equipment for three years. In 2022 the existing agreements were extended through February 2023 when they are to be replaced with a new agreement. Payments under this agreement for the year ended December 31, 2022, totaled $35,436. Future minimum payments requirements are $2,953 monthly through February 2023.

Contingencies
State and federal laws and regulations require the County 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. The $261,814 reported as landfill closure and post-closure care liability at December 31, 2022, represents the cumulative amount reported to date based on the use of 19.52 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $1,079,757 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2022. The County estimates approximately 119.72 years remain prior to the closure of the landfill. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Closure and post-closure care financial assurance requirements are being met through reserve amounts in the County's annual budget.

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the County at December 31, 2022.

F. Subsequent events
Subsequent to December 31, 2022, the County entered into an agreement to purchase equipment totaling $399,446.

Regulatory Required Supplemental Information

WALLACE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2022

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund			
General	$ 3,706,524	$ 1,911,680	$ (1,794,844)
Special Purpose Funds			
Ambulance	247,418	242,621	(4,797)
Appraiser	163,500	159,934	(3,566)
Direct Election	34,120	30,688	(3,432)
Employee Benefit	220,000	194,713	(25,287)
Fire District No. 1	53,500	53,483	(17)
Fire District No. 2	65,578	61,975	(3,603)
Fire District No. 3	62,992	62,780	(212)
Health	590,984	457,887	(133,097)
Landfill	150,000	137,283	(12,717)
Noxious Weed	170,720	169,235	(1,485)
Park	87,000	67,841	(19,159)
Prairie Dog	14,493	6,484	(8,009)
Recreation	100,950	36,863	(64,087)
Road and Bridge	1,239,425	1,239,402	(23)
Sheriff	878,074	869,698	(8,376)
Bond and Interest Fund			
Bond and Interest	355,700	282,200	(73,500)

General Fund

Fund Description
The General Fund is used to account for resources traditionally associated with governmental activities 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
- *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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes	$ 1,639,096	$ 1,258,282	$ 1,174,916	$ 83,366
Intergovernmental receipts	3,843	4,433	5,000	(567)
Licenses and fees	31,700	24,645	8,327	16,318
Use of money and property	84,240	85,935	10,000	75,935
Other	17,604	73,198	10,000	63,198
Transfers in	12,974	13,173	-	13,173
Total receipts	1,789,457	1,459,666	$ 1,208,243	$ 251,423
Expenditures:				
General government:				
General and administrative	520,791	555,645	$ 2,829,110	$ (2,273,465)
County Commission	57,448	64,505	71,100	(6,595)
County Clerk	104,276	129,449	135,120	(5,671)
County Treasurer	77,575	86,759	90,550	(3,791)
Register of Deeds	49,003	55,250	57,000	(1,750)
Building and grounds	59,666	64,213	60,000	4,213
Other agencies - general government	45,340	49,341	50,000	(659)
Public safety:				
County Attorney	77,805	88,598	87,143	1,455
Emergency preparedness	13,469	13,619	16,140	(2,521)
Court services	19,077	23,014	44,900	(21,886)
Diversion	-	7,200	23,461	(16,261)
Other agencies - public safety	-	14,000	8,000	6,000
Health and welfare:				
Other agencies - health and welfare	503,628	758,393	234,000	524,393
Transfers out	4,500	1,694	-	1,694
Total expenditures	1,532,578	1,911,680	$ 3,706,524	$ (1,794,844)
Receipts over (under) expenditures	256,879	(452,014)		
Unencumbered cash, beginning of year	2,260,845	2,517,724		
Unencumbered cash, end of year	$ 2,517,724	$ 2,065,710		

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.

Landfill:
This fund is used to account for monies to maintain the County's landfill.

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.

Special Purpose Funds

(continued):

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.

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 the 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.

American Rescue Plan Act (ARPA):
This fund is used to account for grant funds received to help cover local expenditures incurred due to the public health emergency caused by the COVID-19 outbreak.

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.

Landfill Closure and Post Closure:
This fund is used to account for monies reserved for future closure and post closure costs for the County landfill.

Special Purpose Funds

(continued):

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.

Opioids
This fund is used to account for monies received for the prevention, treatment and recovery activities related to opioid use.

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.

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

Special Purpose Funds

(continued):

Note: The County budgets all special purpose funds except for Fire Districts – Multi-Year Capital Improvement, Special Building, American Rescue Plan Act (ARPA), Bioterrorism Grant, Clerk's Technology, Equipment Reserve, Emergency 911 Wireless, Free Fair, Landfill Closure and Post Closure, Motor Vehicle Operating, Multi-Year Capital Improvement, Opioids, Prosecuting Attorney's Training, Prosecuting Attorney's Worthless Check, Register of Deeds' Technology, Sheriff Drug Forfeiture, Special Law Enforcement Trust, Special Road and Bridge, 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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 44,566	$ 122,866	$ 123,670	$ (804)
Motor vehicle	8,296	8,165	2,760	5,405
Recreational vehicle	118	122	37	85
Delinquent property	1,146	494	-	494
Intergovernmental receipts	15,520	-	-	-
User fees	94,512	102,853	-	102,853
Other	3,360	4,302	-	4,302
Total receipts	167,518	238,802	$ 126,467	$ 112,335
Expenditures:				
Health and sanitation:				
Personnel services	65,201	72,666	$ 73,000	$ (334)
Contractual services	22,892	28,511	28,550	(39)
Commodities	17,777	18,395	18,000	395
Capital outlay	21,757	3,049	10,000	(6,951)
Transfers out	45,000	120,000	117,868	2,132
Total expenditures	172,627	242,621	$ 247,418	$ (4,797)
Receipts under expenditures	(5,109)	(3,819)		
Unencumbered cash, beginning of year	245,679	240,570		
Unencumbered cash, end of year	$ 240,570	$ 236,751		

WALLACE COUNTY, KANSAS
Appraiser Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 91,044	$ 111,530	$ 112,241	$ (711)
Motor vehicle	5,859	6,854	5,641	1,213
Recreational vehicle	82	104	75	29
Delinquent property	873	699	-	699
Total receipts	97,858	119,187	$ 117,957	$ 1,230
Expenditures:				
General government:				
Personnel services	104,808	127,381	$ 130,000	$ (2,619)
Contractual services	19,774	27,992	30,000	(2,008)
Commodities	1,916	4,561	1,500	3,061
Capital outlay	-	-	2,000	(2,000)
Total expenditures	126,498	159,934	$ 163,500	$ (3,566)
Receipts under expenditures	(28,640)	(40,747)		
Unencumbered cash, beginning of year	77,422	48,782		
Unencumbered cash, end of year	$ 48,782	$ 8,035		

WALLACE COUNTY, KANSAS
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 13,201	$ 25,966	$ 26,109	$ (143)
Motor vehicle	1,148	1,609	816	793
Recreational vehicle	17	24	11	13
Delinquent property	189	117	-	117
Other	-	500	-	500
Total receipts	14,555	28,216	$ 26,936	$ 1,280
Expenditures:				
General government:				
Personnel services	4,921	11,796	$ 8,120	$ 3,676
Contractual services	16,025	16,327	14,500	1,827
Commodities	2,119	2,565	10,000	(7,435)
Capital outlay	-	-	1,500	(1,500)
Total expenditures	23,065	30,688	$ 34,120	$ (3,432)
Receipts under expenditures	(8,510)	(2,472)		
Unencumbered cash, beginning of year	27,217	18,707		
Unencumbered cash, end of year	$ 18,707	$ 16,235		

WALLACE COUNTY, KANSAS
Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 162,867	$ 165,395	$ 166,443	$ (1,048)
Motor vehicle	5,310	9,343	10,092	(749)
Recreational vehicle	76	144	134	10
Delinquent property	937	1,144	-	1,144
Total receipts	169,190	176,026	$ 176,669	$ (643)
Expenditures:				
General government:				
Social Security	78,448	80,298	$ 95,000	$ (14,702)
KPERS	81,988	89,044	99,000	(9,956)
Workmen's compensation insurance	16,228	24,617	24,000	617
Unemployment insurance	739	754	2,000	(1,246)
Total expenditures	177,403	194,713	$ 220,000	$ (25,287)
Receipts under expenditures	(8,213)	(18,687)		
Unencumbered cash, beginning of year	97,124	88,911		
Unencumbered cash, end of year	$ 88,911	$ 70,224		

WALLACE COUNTY, KANSAS
Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 45,583	$ 45,821	$ 46,075	$ (254)
Motor vehicle	2,427	1,976	1,724	252
Recreational vehicle	20	23	17	6
Delinquent property	563	321	-	321
Donations	-	238	-	238
Total receipts	48,593	48,379	$ 47,816	$ 563
Expenditures:				
Public safety:				
Contractual services	3,124	2,891	$ 7,000	$ (4,109)
Commodities	1,593	5,592	6,500	(908)
Capital outlay	2,500	-	5,000	(5,000)
Transfers out	45,000	45,000	35,000	10,000
Total expenditures	52,217	53,483	$ 53,500	$ (17)
Receipts under expenditures	(3,624)	(5,104)		
Unencumbered cash, beginning of year	16,273	12,649		
Unencumbered cash, end of year	$ 12,649	$ 7,545		

WALLACE COUNTY, KANSAS
Fire District No. 2 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 38,607	$ 38,625	$ 38,927	$ (302)
Motor vehicle	3,814	2,733	1,939	794
Recreational vehicle	52	33	32	1
Delinquent property	791	399	-	399
Intergovernmental receipts	13,855	3,939	-	3,939
Donations	74	2,000	-	2,000
Total receipts	57,193	47,729	$ 40,898	$ 6,831
Expenditures:				
Public safety:				
Contractual services	5,813	5,793	$ 24,500	$ (18,707)
Commodities	13,918	9,108	17,000	(7,892)
Capital outlay	38,899	22,074	12,000	10,074
Transfers out	17,000	25,000	12,078	12,922
Total expenditures	75,630	61,975	$ 65,578	$ (3,603)
Receipts under expenditures	(18,437)	(14,246)		
Unencumbered cash, beginning of year	44,206	25,769		
Unencumbered cash, end of year	$ 25,769	$ 11,523		

WALLACE COUNTY, KANSAS
Fire District No. 3 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 35,667	$ 35,717	$ 35,908	$ (191)
Motor vehicle	2,232	1,698	1,452	246
Recreational vehicle	39	31	23	8
Delinquent property	386	268	-	268
Donations	20	28	-	28
Total receipts	38,344	37,742	$ 37,383	$ 359
Expenditures:				
Public safety:				
Contractual services	6,834	5,584	$ 8,350	$ (2,766)
Commodities	3,423	3,062	6,200	(3,138)
Capital outlay	17,417	4,134	22,000	(17,866)
Transfers out	30,000	50,000	26,442	23,558
Total expenditures	57,674	62,780	$ 62,992	$ (212)
Receipts under expenditures	(19,330)	(25,038)		
Unencumbered cash, beginning of year	50,464	31,134		
Unencumbered cash, end of year	$ 31,134	$ 6,096		

WALLACE COUNTY, KANSAS
Fire Districts Multi-Year Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ 10,000	$ 10,000
Total receipts	10,000	10,000
Expenditures:		
Public safety:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	10,000	10,000
Unencumbered cash, beginning of year	35,000	45,000
Unencumbered cash, end of year	$ 45,000	$ 55,000

WALLACE COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 159,540	$ 159,866	$ 160,902	$ (1,036)
Motor vehicle	10,207	10,430	9,884	546
Recreational vehicle	145	156	131	25
Delinquent property	1,522	1,199	-	1,199
Intergovernmental receipts	91,502	188,928	116,200	72,728
Licenses and fees	98,748	79,256	12,637	66,619
Total receipts	361,664	439,835	$ 299,754	$ 140,081
Expenditures:				
Health and sanitation:				
Personnel services	185,878	230,221	$ 154,240	$ 75,981
Contractual services	43,716	34,787	44,700	(9,913)
Commodities	154,564	192,547	58,500	134,047
Capital outlay	2,564	332	333,544	(333,212)
Total expenditures	386,722	457,887	$ 590,984	$ (133,097)
Receipts under expenditures	(25,058)	(18,052)		
Unencumbered cash, beginning of year	333,116	308,058		
Unencumbered cash, end of year	$ 308,058	$ 290,006		

WALLACE COUNTY, KANSAS
Landfill Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ -	$ 126,666	$ 127,500	$ (834)
Motor vehicle	-	6,015	-	6,015
Recreational vehicle	-	96	-	96
Delinquent property	-	104	-	104
Product sales	406	4,996	25,000	(20,004)
Other	8,338	-	-	-
Total receipts	8,744	137,877	$ 152,500	$ (14,623)
Expenditures:				
Public works:				
Personnel services	-	104,651	$ 83,000	$ 21,651
Contractual services	-	18,333	50,500	(32,167)
Commodities	-	14,299	16,500	(2,201)
Total expenditures	-	137,283	$ 150,000	$ (12,717)
Receipts over expenditures	8,744	594		
Unencumbered cash, beginning of year	-	8,744		
Unencumbered cash, end of year	$ 8,744	$ 9,338		

WALLACE COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 149,160	$ 163,182	$ 164,210	$ (1,028)
Motor vehicle	5,649	9,061	9,242	(181)
Recreational vehicle	75	140	123	17
Delinquent property	853	1,055	-	1,055
Product sales	71,966	6,002	-	6,002
Other	22	-	-	-
Total receipts	227,725	179,440	$ 173,575	$ 5,865
Expenditures:				
Public works:				
Personnel services	79,890	80,832	$ 81,720	$ (888)
Contractual services	7,469	9,191	10,100	(909)
Commodities	117,810	49,212	73,900	(24,688)
Capital outlay	1,280	-	5,000	(5,000)
Transfers out	-	30,000	-	30,000
Total expenditures	206,449	169,235	$ 170,720	$ (1,485)
Receipts over expenditures	21,276	10,205		
Unencumbered cash, beginning of year	23,054	44,330		
Unencumbered cash, end of year	$ 44,330	$ 54,535		

WALLACE COUNTY, KANSAS
Park Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 64,136	$ 72,702	$ 73,141	$ (439)
Motor vehicle	3,593	4,473	3,973	500
Recreational vehicle	52	68	53	15
Delinquent property	550	480	-	480
Sales and fees	7,882	5,197	10,000	(4,803)
Other	41	13	-	13
Total cash receipts	76,254	82,933	$ 87,167	$ (4,234)
Expenditures:				
Culture and recreation:				
Personnel services	29,254	26,517	$ 32,000	$ (5,483)
Contractual services	18,404	14,172	25,700	(11,528)
Commodities	15,885	11,152	13,300	(2,148)
Capital outlay	6,711	-	-	-
Transfers out	6,000	16,000	16,000	-
Total expenditures	76,254	67,841	$ 87,000	$ (19,159)
Receipts over expenditures	-	15,092		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ 15,092		

WALLACE COUNTY, KANSAS
Prairie Dog Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ 6,000	$ 6,070	$ 6,000	$ 70
User fees	2,768	2,039	2,000	39
Total receipts	8,768	8,109	$ 8,000	$ 109
Expenditures:				
Public works:				
Contractual services	106	-	$ 2,600	$ (2,600)
Commodities	11,411	6,484	11,893	(5,409)
Total expenditures	11,517	6,484	$ 14,493	$ (8,009)
Receipts over (under) expenditures	(2,749)	1,625		
Unencumbered cash, beginning of year	4,593	1,844		
Unencumbered cash, end of year	$ 1,844	$ 3,469		

WALLACE COUNTY, KANSAS
Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ -	$ -	$ 47,000	$ (47,000)
Sales and fees	15,160	13,417	39,676	(26,259)
Donations	6,359	5,553	-	5,553
Use of money and property	1	1	-	1
Transfers in	11,250	20,450	16,000	4,450
Total cash receipts	32,770	39,421	$ 102,676	$ (63,255)
Expenditures:				
Culture and recreation:				
Personnel services	23,383	23,244	$ 25,500	$ (2,256)
Contractual services	6,797	5,907	7,250	(1,343)
Commodities	4,257	6,318	11,200	(4,882)
Capital outlay	305	394	47,000	(46,606)
Transfers out	-	1,000	10,000	(9,000)
Total expenditures	34,742	36,863	$ 100,950	$ (64,087)
Receipts over (under) expenditures	(1,972)	2,558		
Unencumbered cash, beginning of year	7,334	5,362		
Unencumbered cash, end of year	$ 5,362	$ 7,920		

WALLACE COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 795,754	$ 845,116	$ 850,590	$ (5,474)
Motor vehicle	60,642	58,226	49,305	8,921
Recreational vehicle	887	866	655	211
Delinquent property	9,303	6,194	-	6,194
Intergovernmental receipts	244,371	254,936	213,531	41,405
Other	55,637	84,168	-	84,168
Total receipts	1,166,594	1,249,506	$ 1,114,081	$ 135,425
Expenditures:				
Public works:				
Personnel services	615,799	542,674	$ 689,400	$ (146,726)
Contractual services	101,052	129,340	80,525	48,815
Commodities	296,928	440,844	299,500	141,344
Capital outlay	4,886	11,544	20,000	(8,456)
Transfers out	117,436	115,000	150,000	(35,000)
Total expenditures	1,136,101	1,239,402	$ 1,239,425	$ (23)
Receipts over expenditures	30,493	10,104		
Unencumbered cash, beginning of year	196,930	227,423		
Unencumbered cash, end of year	$ 227,423	$ 237,527		

WALLACE COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 598,033	$ 752,021	$ 753,877	$ (1,856)
Motor vehicle	33,737	43,097	36,874	6,223
Recreational vehicle	529	699	490	209
Delinquent property	5,544	4,583	-	4,583
Licenses and fees	6,813	13,198	-	13,198
Law enforcement contract	55,015	55,000	55,000	-
Total receipts	699,671	868,598	$ 846,241	$ 22,357
Expenditures:				
Public safety:				
Personnel services	594,776	628,237	$ 659,474	$ (31,237)
Contractual services	55,391	74,959	71,100	3,859
Commodities	34,110	39,396	37,500	1,896
Capital outlay	24,757	37,106	5,000	32,106
Contingencies	-	-	30,000	(30,000)
Transfers out	-	90,000	75,000	15,000
Total expenditures	709,034	869,698	$ 878,074	$ (8,376)
Receipts under expenditures	(9,363)	(1,100)		
Unencumbered cash, beginning of year	52,272	42,909		
Unencumbered cash, end of year	$ 42,909	$ 41,809		

WALLACE COUNTY, KANSAS
Special Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Taxes:		
Delinquent property	$ 18	$ 2
Other	36,573	53,202
Total receipts	36,591	53,204
Expenditures:		
Public works:		
Capital outlay	75,854	50,859
Total expenditures	75,854	50,859
Receipts over (under) expenditures	(39,263)	2,345
Unencumbered cash, beginning of year	1,498,842	1,459,579
Unencumbered cash, end of year	$ 1,459,579	$ 1,461,924

WALLACE COUNTY, KANSAS
American Rescue Plan Act (ARPA) Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenues	$ 147,427	$ 147,427
Use of money and property	-	33
Total cash receipts	147,427	147,460
Expenditures:		
General government:		
Contractual services	2,745	24,667
Commodities	128,475	122,769
Total expenditures	131,220	147,436
Receipts over expenditures	16,207	24
Unencumbered cash, beginning of year	-	16,207
Unencumbered cash, end of year	$ 16,207	$ 16,231

WALLACE COUNTY, KANSAS
Bioterrorism Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 9,000	$ 7,686
Total receipts	9,000	7,686
Expenditures:		
General government:		
Contractual services	4,353	3,776
Commodities	671	486
Total expenditures	5,024	4,262
Receipts over expenditures	3,976	3,424
Unencumbered cash, beginning of year	12,474	16,450
Unencumbered cash, end of year	$ 16,450	$ 19,874

WALLACE COUNTY, KANSAS
Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 931	$ 676
Total receipts	931	676
Expenditures:		
General government:		
Capital outlay	-	410
Total expenditures	-	410
Receipts over expenditures	931	266
Unencumbered cash, beginning of year	3,953	4,884
Unencumbered cash, end of year	$ 4,884	$ 5,150

WALLACE COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ -	$ 11,000
Transfers in	136,450	351,000
Total receipts	136,450	362,000
Expenditures:		
General government:		
Capital outlay	106,526	307,733
Transfers out	5,250	4,450
Total expenditures	111,776	312,183
Receipts over expenditures	24,674	49,817
Unencumbered cash, beginning of year	1,273,251	1,297,925
Unencumbered cash, end of year	$ 1,297,925	$ 1,347,742

WALLACE COUNTY, KANSAS
Emergency 911 Wireless Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 60,013	$ 59,982
Use of money and property	148	84
Total receipts	60,161	60,066
Expenditures:		
Public safety:		
Contractual services	30,013	48,741
Capital outlay	58,282	12,854
Total expenditures	88,295	61,595
Receipts under expenditures	(28,134)	(1,529)
Unencumbered cash, beginning of year	203,930	175,796
Unencumbered cash, end of year	$ 175,796	$ 174,267

WALLACE COUNTY, KANSAS
Free Fair Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 18,000	$ 18,000
Licenses and fees	700	817
Use of money and property	3	176
Other	20,554	87,152
Livestock sales	239,938	315,766
Total receipts	279,195	421,911
Expenditures:		
Culture and recreation:		
Contractual services	249,514	316,994
Commodities	14,790	14,782
Capital outlay	12,559	23,646
Total expenditures	276,863	355,422
Receipts over expenditures	2,332	66,489
Unencumbered cash, beginning of year	36,068	38,400
Unencumbered cash, end of year	$ 38,400	$ 104,889

WALLACE COUNTY, KANSAS
Landfill Closure and Post Closure Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 435,125	$ -
Use of money and property	-	123
Transfers in	-	1,694
Total receipts	435,125	1,817
Expenditures:		
Public works:		
Contractual services	-	-
Total expenditures	-	-
Receipts over expenditures	435,125	1,817
Unencumbered cash, beginning of year	-	435,125
Unencumbered cash, end of year	$ 435,125	$ 436,942

WALLACE COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 16,693	$ 16,474
Other	1,083	1,083
Total receipts	17,776	17,557
Expenditures:		
General government:		
Contractual services	4,802	4,384
Transfers out	12,974	13,173
Total expenditures	17,776	17,557
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ -

WALLACE COUNTY, KANSAS
Multi-Year Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ -
Total receipts	-	-
Expenditures:		
General government:		
Capital outlay	-	360,172
Total expenditures	-	360,172
Receipts under expenditures	-	(360,172)
Unencumbered cash, beginning of year	360,172	360,172
Unencumbered cash, end of year	$ 360,172	$ -

WALLACE COUNTY, KANSAS
Opioids Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ -	$ 287
Total receipts	-	287
Expenditures:		
General government:		
Contractual services	-	-
Total expenditures	-	-
Receipts over expenditures	-	287
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 287

WALLACE COUNTY, KANSAS
Prosecuting Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 239	$ 560
Total receipts	239	560
Expenditures:		
Public safety:		
Contractual services	229	238
Total expenditures	229	238
Receipts over expenditures	10	322
Unencumbered cash, beginning of year	1,072	1,082
Unencumbered cash, end of year	$ 1,082	$ 1,404

WALLACE COUNTY, KANSAS
Prosecuting Attorney's Worthless Check Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ -	$ -
Total receipts	-	-
Expenditures:		
Public safety:		
Contractual services	-	-
Total expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	1,838	1,838
Unencumbered cash, end of year	$ 1,838	$ 1,838

WALLACE COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 3,724	$ 2,704
Total receipts	3,724	2,704
Expenditures:		
General government:		
Contractual services	1,425	4,205
Capital outlay	3,357	221
Total expenditures	4,782	4,426
Receipts under expenditures	(1,058)	(1,722)
Unencumbered cash, beginning of year	12,961	11,903
Unencumbered cash, end of year	$ 11,903	$ 10,181

WALLACE COUNTY, KANSAS
Sheriff Drug Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 149,260	$ 12,883
Total receipts	149,260	12,883
Expenditures:		
Public safety:		
Personnel services	41,407	43,067
Contractual	7,150	12,162
Commodities	2,845	2,887
Total expenditures	51,402	58,116
Receipts over (under) expenditures	97,858	(45,233)
Unencumbered cash, beginning of year	43,199	141,057
Unencumbered cash, end of year	$ 141,057	$ 95,824

WALLACE COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 4,322	$ 4,533
Other	-	3,250
Total receipts	4,322	7,783
Expenditures:		
Public safety:		
Commodities	-	784
Total expenditures	-	784
Receipts over expenditures	4,322	6,999
Unencumbered cash, beginning of year	7,688	12,010
Unencumbered cash, end of year	$ 12,010	$ 19,009

WALLACE COUNTY, KANSAS
Special Road and Bridge Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ 112,486	$ 115,000
Total receipts	112,486	115,000
Expenditures:		
Public works:		
Capital outlay	96,238	636,964
Total expenditures	96,238	636,964
Receipts over (under) expenditures	16,248	(521,964)
Unencumbered cash, beginning of year	873,121	889,369
Unencumbered cash, end of year	$ 889,369	$ 367,405

WALLACE COUNTY, KANSAS
Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 931	$ 676
Total receipts	931	676
Expenditures:		
General government:		
Commodities	14	-
Total expenditures	14	-
Receipts over expenditures	917	676
Unencumbered cash, beginning of year	5,222	6,139
Unencumbered cash, end of year	$ 6,139	$ 6,815

Bond and Interest Fund

Fund 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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 308,331	$ 230,331	$ 231,768	$ (1,437)
Motor vehicle	19,269	16,166	19,105	(2,939)
Recreational vehicle	272	240	254	(14)
Delinquent property	2,928	7,292	-	7,292
Total receipts	330,800	254,029	$ 251,127	$ 2,902
Expenditures:				
General government:				
Principal	250,000	215,000	$ 215,000	$ -
Interest and fees	73,200	65,700	65,700	-
Commissions and fees	-	1,500	-	1,500
Cash basis reserve	-	-	75,000	(75,000)
Total expenditures	323,200	282,200	$ 355,700	$ (73,500)
Receipts over (under) expenditures	7,600	(28,171)		
Unencumbered cash, beginning of year	102,874	110,474		
Unencumbered cash, end of year	$ 110,474	$ 82,303		

Agency Funds

Fund Descriptions

The Agency Funds are used to account for assets held by the County as a custodian 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 Investigation:

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 – 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 the 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, 2022

	Cash Balance 01/01/22	Receipts	Disburse-ments	Cash Balance 12/31/22
Trust and Agency Funds:				
District Court	$ 25,000	$ 22,934	$ 22,734	$ 25,200
Law Library	14,075	2,197	1,601	14,671
Recreation Commission	1,820	18,351	19,371	800
Sheriff Special Investigation	3,725	-	1,125	2,600
County Treasurer:				
Mortgage Registration Fees	257	1,352	1,347	262
Payroll Clearing	2,323	1,435,880	1,416,060	22,143
Drug Forfeiture Holding	2,152	-	-	2,152
Wildlife and Parks	-	2,047	2,047	-
Motor Vehicle Fees and Sales Tax Collections	91,633	887,995	867,880	111,748
Tax Collections	5,012,584	4,859,804	5,065,157	4,807,231
Tax Distributions	1,287	2,838,350	2,838,374	1,263
Total	$ 5,154,856	$ 10,068,910	$ 10,235,696	$ 4,988,070

Other Supplemental Information

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,340,836	$ 953,284	$ 953,936	$ (652)
Motor vehicle	93,655	70,254	83,088	(12,834)
Recreational vehicle	1,272	1,012	1,103	(91)
Delinquent property	13,318	9,777	-	9,777
Interest and fees:				
Delinquent	15,382	11,934	6,000	5,934
Intangibles	3,810	5,629	4,789	840
Local sales	170,823	206,392	126,000	80,392
Total taxes	1,639,096	1,258,282	1,174,916	83,366
Intergovernmental receipts:				
Mineral production tax	3,843	4,433	5,000	(567)
Licenses and fees:				
Mortgage registration fees	25,708	19,035	-	19,035
Other fees	460	967	50	917
Officers' fees	2,440	993	-	993
Diversion fees	3,092	3,650	8,277	(4,627)
Total licenses and fees	31,700	24,645	8,327	16,318
Use of money and property:				
Interest on investments	84,240	85,935	10,000	75,935
Other:				
Other	17,604	73,198	10,000	63,198
Transfers in	12,974	13,173	-	13,173
Total receipts	**$ 1,789,457**	**$ 1,459,666**	**$ 1,208,243**	**$ 251,423**
Expenditures:				
General government:				
General and administrative:				
Personnel services	$ 209,283	$ 228,218	$ 221,075	$ 7,143
Contractual services	274,717	301,061	225,150	75,911
Commodities	36,242	21,896	13,200	8,696
Capital outlay	549	4,470	1,200,000	(1,195,530)
Contingencies and debt retirement	-	-	1,169,685	(1,169,685)
Total general and administrative	520,791	555,645	2,829,110	(2,273,465)
County Commission:				
Personnel services	51,883	59,547	64,000	(4,453)
Contractual services	3,267	4,797	6,600	(1,803)
Commodities	17	161	500	(339)
Capital outlay	2,281	-	-	-
Total County Commission	57,448	64,505	71,100	(6,595)

(continued)

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued):				
General government (continued):				
County Clerk:				
Personnel services	$ 99,157	$ 123,308	$ 125,320	$ (2,012)
Contractual services	2,529	2,819	7,550	(4,731)
Commodities	2,288	2,502	1,250	1,252
Capital outlay	302	820	1,000	(180)
Total County Clerk	104,276	129,449	135,120	(5,671)
County Treasurer:				
Personnel services	69,624	78,578	78,000	578
Contractual services	6,623	6,452	8,450	(1,998)
Commodities	1,328	1,729	3,600	(1,871)
Capital outlay	-	-	500	(500)
Total County Treasurer	77,575	86,759	90,550	(3,791)
Register of Deeds:				
Personnel services	42,024	46,066	43,500	2,566
Contractual services	4,720	7,503	9,900	(2,397)
Commodities	611	229	600	(371)
Capital outlay	1,648	1,452	3,000	(1,548)
Total Register of Deeds	49,003	55,250	57,000	(1,750)
Building and grounds:				
Personnel services	41,185	44,461	42,500	1,961
Contractual services	10,831	9,704	4,000	5,704
Commodities	7,301	9,818	12,300	(2,482)
Capital outlay	349	230	1,200	(970)
Total building and grounds	59,666	64,213	60,000	4,213
Other agencies:				
Soil conservation	17,000	17,000	17,000	-
Agricultural extension	340	341	-	341
Free Fair	18,000	18,000	18,000	-
Historical collections	10,000	14,000	15,000	(1,000)
Total other agencies	45,340	49,341	50,000	(659)
Total general government	**914,099**	**1,005,162**	**3,292,880**	**(2,287,718)**
Public safety:				
County Attorney:				
Personnel services	60,805	69,998	66,143	3,855
Contractual services	17,000	18,600	19,500	(900)
Capital outlay	-	-	1,500	(1,500)
Total County Attorney	77,805	88,598	87,143	1,455

(continued)

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued):				
Public safety (continued):				
Emergency preparedness:				
Personnel services	$ 9,328	$ 10,500	$ 10,280	$ 220
Contractual services	4,106	2,394	4,860	(2,466)
Commodities	35	725	1,000	(275)
Total emergency preparedness	13,469	13,619	16,140	(2,521)
Court services:				
Contractual services	17,343	21,714	38,100	(16,386)
Commodities	1,734	1,300	1,800	(500)
Capital outlay	-	-	5,000	(5,000)
Total court services	19,077	23,014	44,900	(21,886)
Diversion:				
Contractual services	-	7,200	23,461	(16,261)
Other agencies:				
Western KS Child Advocacy Center	-	14,000	8,000	6,000
Total public safety	**110,351**	**146,431**	**179,644**	**(33,213)**
Health and welfare:				
Other agencies:				
Elderly	4,852	5,601	6,000	(399)
Joint mental health	5,000	10,000	10,000	-
Developmentally handicapped	3,000	3,000	3,000	-
Nursing home subsidy	280,000	696,175	110,000	586,175
Community Care Center facility	15,479	20,584	80,000	(59,416)
Landfill	143,186	-	-	-
Community improvement	52,111	23,033	15,000	8,033
Rural opportunity	-	-	10,000	(10,000)
Total health and welfare	**503,628**	**758,393**	**234,000**	**524,393**
Transfers out	**4,500**	**1,694**	**-**	**1,694**
Total expenditures	**$ 1,532,578**	**$ 1,911,680**	**$ 3,706,524**	**$ (1,794,844)**

WALLACE COUNTY, KANSAS
Reconciliation of 2021 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2022

2021 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		$ 6,574,139
Supplemental tax roll		535
2021 taxes abated		(122)
2021 tax roll as adjusted		$ 6,574,552
2021 Tax Roll Accounted For:		
2021 current tax collections		$ 6,523,746
Delinquent taxes:		
Personal property tax warrants	$ 6,520	
Real estate taxes	44,286	50,806
2021 total tax roll		$ 6,574,552