WALLACE COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

FOR THE YEAR ENDED
December 31, 2023

WALLACE COUNTY, KANSAS

Regulatory Basis Financial Statement

For the Year Ended December 31, 2023

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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, 2023, 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, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *Kansas Municipal Audit and Accounting Guide's (KMAAG)* regulatory basis of accounting and budget laws 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, 2023, 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 accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws, 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 and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of a 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 supplementary 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 GAAS and the *KMAAG*. 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 GAAS and the *KMAAG*, the financial statement of the County as of and for the year ended December 31, 2022, (not presented herein), and have issued our report thereon dated April 21, 2023, which contained an unmodified opinion on the financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2023, (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 2022 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 2022 financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 financial statement or to the 2022 financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

May 30, 2024

Financial Statement

WALLACE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

	Unencumbered Cash 01/01/23	Receipts	Expenditures	Unencumbered Cash 12/31/23	Add Payables and Encumbrances	Treasurer's Cash 12/31/23
General	$ 2,065,710	$ 1,684,766	$ 1,733,617	$ 2,016,859	$ 10,706	$ 2,027,565
Special Purpose Funds						
Ambulance	236,751	155,352	238,880	153,223	603	153,826
Appraiser	8,035	178,891	165,264	21,662	616	22,278
Direct Election	16,235	29,102	28,500	16,837	150	16,987
Employee Benefit	70,224	180,041	180,677	69,588	-	69,588
Fire District No. 1	7,545	48,217	50,802	4,960	-	4,960
Fire District No. 2	11,523	140,188	91,591	60,120	136	60,256
Fire District No. 3	6,096	64,536	66,043	4,589	195	4,784
Fire Districts Multi-Year Capital Improvement	55,000	20,000	-	75,000	-	75,000
Health	290,006	296,800	369,906	216,900	11,224	228,124
Landfill	9,338	96,747	71,907	34,178	-	34,178
Noxious Weed	54,535	178,738	155,139	78,134	522	78,656
Opioids	287	2,651	-	2,938	-	2,938
Park	15,092	83,005	70,391	27,706	17	27,723
Prairie Dog	3,469	8,149	10,269	1,349	-	1,349
Recreation	7,920	31,694	30,737	8,877	458	9,335
Road and Bridge	237,527	1,178,276	1,276,300	139,503	13,618	153,121
Sheriff	41,809	900,649	874,507	67,951	3,289	71,240
Special Building	1,461,924	9,801	102,968	1,368,757	-	1,368,757
American Rescue Plan Act (ARPA)	16,231	87	11,412	4,906	-	4,906
Public Health Emergency Preparedness	19,874	25,774	3,912	41,736	-	41,736
Clerk's Technology	5,150	766	2,323	3,593	-	3,593
Equipment Reserve	1,347,742	325,614	247,506	1,425,850	115	1,425,965
Emergency 911 Wireless	174,267	60,505	46,772	188,000	-	188,000
Free Fair	104,889	382,902	408,675	79,116	-	79,116
Landfill Closure and Post Closure	436,942	1,074	-	438,016	-	438,016
Motor Vehicle Operating	-	17,410	17,410	-	-	-
Multi-Year Capital Improvement	-	360,172	-	360,172	-	360,172
Prosecuting Attorney's Training	1,404	1,906	1,999	1,311	-	1,311
Prosecuting Attorney's Worthless Check	1,838	10	-	1,848	-	1,848
Register of Deeds' Technology	10,181	3,064	3,234	10,011	-	10,011
Sheriff Drug Forfeiture	95,824	5,000	45,145	55,679	4,024	59,703
Special Law Enforcement Trust	19,009	4,454	-	23,463	-	23,463
Special Road and Bridge	367,405	-	252,405	115,000	-	115,000
Special Road Machinery	-	33,020	-	33,020	-	33,020
Treasurer's Technology	6,815	766	-	7,581	-	7,581
Wallace County Community Development Grants	-	146,641	73,525	73,116	56	73,172
Total Special Purpose Funds	5,140,887	4,972,002	4,898,199	5,214,690	35,023	5,249,713
Bond and Interest Fund						
Bond and Interest	82,303	285,556	285,750	82,109	-	82,109
Total Reporting Entity (excluding Agency Funds) (memorandum only)	$ 7,288,900	$ 6,942,324	$ 6,917,566	$ 7,313,658	$ 45,729	$ 7,359,387

Composition of Cash	
Eastern Colorado Bank:	
Demand deposits	$ 208,863
Time deposits	7,554,199
Certificates of deposit	5,005,088
Total bank	12,768,150
Cash on hand	3,035
Plus deposits in transit	3,132
Less outstanding checks	(41,333)
Total cash	12,732,984
Less Agency Funds per Schedule 3	(5,373,597)
Total Treasurer's cash (excluding Agency Funds)	$ 7,359,387

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

Trust funds – used to report assets held in trust for the benefit of the municipal financial reporting entity (e.g., 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 (e.g., 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 are the responsibilities 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, 2023, 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, business funds and internal service 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, agency funds and the following special purpose funds:

Fire Districts Multi-Year Capital Improvement
Special Building
American Rescue Plan Act (ARPA)
Public Health Emergency Preparedness
Clerk's Technology
Equipment Reserve
Emergency 911 Wireless
Free Fair
Landfill Closure and Post Closure
Motor Vehicle Operating
Multi-Year Capital Improvement
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
Treasurer's Technology
Wallace County Community Development Grants

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. Noncompliance 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, 2023.

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3. Detailed notes on all funds

A. Deposits and investments

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	$ 3,035
Carrying amount of deposits	12,729,949
Total cash	$ 12,732,984

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, 2023, the County's carrying amount of deposits was $12,729,949 and the bank balance was $12,768,150. Of the bank balance, 100% of the balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $525,849 was covered by federal depository insurance and $12,242,301 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	$ 525,849
Letters of credit	13,000,000
Total coverage	$ 13,525,849
Funds on deposit	$ 12,768,150
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, 2023.

B. Capital projects in process

Capital project authorizations with approved change orders compared with expenditures from inception are as follows at December 31, 2023:

	Project Authorization	Expenditures to Date	Committed
Courtroom enhancements	$ 86,000	$ 86,000	$ -

C. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2023, were as follows:

Issue	Date of Issue	Maximum Interest Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/23	Additions	Reductions/ Payments	Balance 12/31/23	Interest Paid
General obligation bonds payable:									
Series 2016	06/01/16	3.00%	$ 2,395,000	09/01/30	$ 1,975,000	$ -	$ 225,000	$ 1,750,000	$ 59,250
Finance leases payable:									
TAAS computer equipment	12/13/22	4.27%	198,897	04/01/26	-	198,897	42,028	156,869	5,141
Total long-term debt					$ 1,975,000	$ 198,897	$ 267,028	$ 1,906,869	$ 64,391

3. Detailed notes on all funds (continued)

C. Long-term debt (continued)

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

	Year						
	2024	2025	2026	2027	2028	2029-2030	Total
Principal:							
General obligation bonds payable	$ 230,000	$ 235,000	$ 245,000	$ 245,000	$ 255,000	$ 540,000	$ 1,750,000
Finance leases payable	65,324	68,169	23,376	-	-	-	156,869
Total principal	295,324	303,169	268,376	245,000	255,000	540,000	1,906,869
Interest:							
General obligation bonds payable	52,500	45,600	38,550	31,200	23,850	24,300	216,000
Finance leases payable	5,430	2,585	208	-	-	-	8,223
Total interest	57,930	48,185	38,758	31,200	23,850	24,300	224,223
Total principal and interest	$ 353,254	$ 351,354	$ 307,134	$ 276,200	$ 278,850	$ 564,300	$ 2,131,092

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
Ambulance	Equipment Reserve	12-110d	$ 120,457
Fire District #1	Equipment Reserve	19-119	35,000
Fire District #2	Equipment Reserve	19-119	40,000
Fire District #3	Equipment Reserve	19-119	20,000
Fire District #3	Fire Districts Multi-Year Capital Improvement	19-120	20,000
Park	Recreation	19-2801	16,000
Road and Bridge	Multi-Year Capital Improvement	68-590	160,172
Road and Bridge	Special Road Machinery	68-141g	33,020
Sheriff	Equipment Reserve	19-119	95,000
Motor Vehicle Operating	General	8-145	10,722
Total			$ 550,371

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 110 participating members.

4. Other information (continued)

A. Risk management and self-insurance (continued)

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 92 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, 2023.

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. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. 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, KPERS 3 and KP&F 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 8.43% for KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $105,642 for KPERS and $52,993 for KP&F for the year ended December 31, 2023.

Net pension liability: At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $1,395,002 and $268,147 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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

4. Other information (continued)

D. Defined benefit pension plan (continued)
employer and non-employer 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

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 $948,141 reported as landfill closure and post-closure care liability at December 31, 2023, represents the cumulative amount reported to date based on the use of 59.18 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $654,113 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 2023. The County estimates approximately 30.40 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, 2023.

F. Subsequent events
Subsequent to December 31, 2023, the County entered into agreements for repairs and services totaling $131,635.

Regulatory Required Supplementary Information

SCHEDULE 1

WALLACE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2023

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund			
General	$ 3,742,435	$ 1,733,617	$ (2,008,818)
Special Purpose Funds			
Ambulance	246,857	238,880	(7,977)
Appraiser	177,100	165,264	(11,836)
Direct Election	40,000	28,500	(11,500)
Employee Benefit	220,000	180,677	(39,323)
Fire District No. 1	54,043	50,802	(3,241)
Fire District No. 2	99,500	91,591	(7,909)
Fire District No. 3	69,070	66,043	(3,027)
Health	550,230	369,906	(180,324)
Landfill	72,000	71,907	(93)
Noxious Weed	211,920	155,139	(56,781)
Opioids	-	-	-
Park	87,000	70,391	(16,609)
Prairie Dog	11,744	10,269	(1,475)
Recreation	103,250	30,737	(72,513)
Road and Bridge	1,276,300	1,276,300	-
Sheriff	877,800	874,507	(3,293)
Bond and Interest Fund			
Bond and Interest	359,250	285,750	(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:
- *Landfill
- *Elderly
- *Joint mental health
- *Developmentally handicapped
- *Nursing home subsidy
- *Community Care Center facility
- *Community improvement

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes	$ 1,258,282	$ 1,421,667	$ 1,318,405	$ 103,262
Intergovernmental receipts	4,433	13,277	5,000	8,277
Licenses and fees	24,645	38,737	8,327	30,410
Use of money and property	85,935	189,210	10,000	179,210
Other	73,198	11,153	10,000	1,153
Transfers in	13,173	10,722	-	10,722
Total receipts	1,459,666	1,684,766	$ 1,351,732	$ 333,034
Expenditures:				
General government:				
General and administrative	555,645	705,669	$ 2,861,267	$ (2,155,598)
County Commission	64,505	72,360	67,300	5,060
County Clerk	129,449	120,495	138,000	(17,505)
County Treasurer	86,759	92,377	93,500	(1,123)
Register of Deeds	55,250	57,218	58,875	(1,657)
Building and grounds	64,213	63,671	67,740	(4,069)
Other agencies - general government	49,341	50,468	45,000	5,468
Public safety:				
County Attorney	88,598	92,143	92,200	(57)
Emergency preparedness	13,619	13,880	18,100	(4,220)
Court services	23,014	32,224	45,900	(13,676)
Diversion	7,200	600	26,553	(25,953)
Other agencies - public safety	14,000	-	8,000	(8,000)
Health and welfare:				
Landfill	-	71,171	-	71,171
Other agencies - health and welfare	758,393	361,341	220,000	141,341
Transfers out	1,694	-	-	-
Total expenditures	1,911,680	1,733,617	$ 3,742,435	$ (2,008,818)
Receipts under expenditures	(452,014)	(48,851)		
Unencumbered cash, beginning of year	2,517,724	2,065,710		
Unencumbered cash, end of year	$ 2,065,710	$ 2,016,859		

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.

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

Special Purpose Funds

(continued):

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.

Recreation:
This fund is used to account for monies 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.

Public Health Emergency Preparedness:
This fund is used to account for grant funds received for the prevention of public health emergencies.

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.

Special Purpose Funds

(continued):

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.

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.

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

Special Purpose Funds

(continued):

Wallace County Community Development Grants:
This fund is used to account for grant funds received for community development projects.

Note: The County budgets all special purpose funds except for Fire Districts – Multi-Year Capital Improvement, Special Building, American Rescue Plan Act (ARPA), Public Health Emergency Preparedness, Clerk's Technology, Equipment Reserve, Emergency 911 Wireless, Free Fair, Landfill Closure and Post Closure, Motor Vehicle Operating, Multi-Year Capital Improvement, 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, Treasurer's Technology, and Wallace County Community Development Grants funds.

WALLACE COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 122,866	$ 29,179	$ 29,560	$ (381)
Motor vehicle	8,165	8,492	8,135	357
Recreational vehicle	122	135	123	12
Delinquent property	494	1,014	-	1,014
Intergovernmental receipts	-	6,462	-	6,462
User fees	102,853	103,319	45,000	58,319
Other	4,302	6,751	-	6,751
Total receipts	238,802	155,352	$ 82,818	$ 72,534
Expenditures:				
Health and sanitation:				
Personnel services	72,666	68,356	$ 75,500	$ (7,144)
Contractual services	28,511	28,112	23,900	4,212
Commodities	18,395	18,288	17,000	1,288
Capital outlay	3,049	3,667	10,000	(6,333)
Transfers out	120,000	120,457	120,457	-
Total expenditures	242,621	238,880	$ 246,857	$ (7,977)
Receipts under expenditures	(3,819)	(83,528)		
Unencumbered cash, beginning of year	240,570	236,751		
Unencumbered cash, end of year	$ 236,751	$ 153,223		

WALLACE COUNTY, KANSAS
Appraiser Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 111,530	$ 167,427	$ 169,693	$ (2,266)
Motor vehicle	6,854	8,012	7,383	629
Recreational vehicle	104	122	112	10
Delinquent property	699	1,789	-	1,789
Other	-	1,541	-	1,541
Total receipts	119,187	178,891	$ 177,188	$ 1,703
Expenditures:				
General government:				
Personnel services	127,381	138,779	$ 136,600	$ 2,179
Contractual services	27,992	23,792	37,000	(13,208)
Commodities	4,561	2,693	2,500	193
Capital outlay	-	-	1,000	(1,000)
Total expenditures	159,934	165,264	$ 177,100	$ (11,836)
Receipts over (under) expenditures	(40,747)	13,627		
Unencumbered cash, beginning of year	48,782	8,035		
Unencumbered cash, end of year	$ 8,035	$ 21,662		

WALLACE COUNTY, KANSAS
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 25,966	$ 26,927	$ 27,268	$ (341)
Motor vehicle	1,609	1,817	1,718	99
Recreational vehicle	24	28	26	2
Delinquent property	117	330	-	330
Other	500	-	-	-
Total receipts	28,216	29,102	$ 29,012	$ 90
Expenditures:				
General government:				
Personnel services	11,796	9,857	$ 14,000	$ (4,143)
Contractual services	16,327	16,451	14,500	1,951
Commodities	2,565	2,192	10,000	(7,808)
Capital outlay	-	-	1,500	(1,500)
Total expenditures	30,688	28,500	$ 40,000	$ (11,500)
Receipts over (under) expenditures	(2,472)	602		
Unencumbered cash, beginning of year	18,707	16,235		
Unencumbered cash, end of year	$ 16,235	$ 16,837		

WALLACE COUNTY, KANSAS
Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 165,395	$ 164,319	$ 166,571	$ (2,252)
Motor vehicle	9,343	12,049	10,949	1,100
Recreational vehicle	144	181	166	15
Delinquent property	1,144	2,166	-	2,166
Other	-	1,326	-	1,326
Total receipts	176,026	180,041	$ 177,686	$ 2,355
Expenditures:				
General government:				
Social Security	80,298	75,458	$ 95,000	$ (19,542)
KPERS	89,044	85,454	99,000	(13,546)
Workmen's compensation insurance	24,617	18,996	24,000	(5,004)
Unemployment insurance	754	769	2,000	(1,231)
Total expenditures	194,713	180,677	$ 220,000	$ (39,323)
Receipts under expenditures	(18,687)	(636)		
Unencumbered cash, beginning of year	88,911	70,224		
Unencumbered cash, end of year	$ 70,224	$ 69,588		

WALLACE COUNTY, KANSAS
Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 45,821	$ 45,654	$ 46,065	$ (411)
Motor vehicle	1,976	2,094	1,899	195
Recreational vehicle	23	25	17	8
Delinquent property	321	444	-	444
Donations	238	-	-	-
Total receipts	48,379	48,217	$ 47,981	$ 236
Expenditures:				
Public safety:				
Contractual services	2,891	1,475	$ 7,000	$ (5,525)
Commodities	5,592	3,290	7,043	(3,753)
Capital outlay	-	11,037	5,000	6,037
Transfers out	45,000	35,000	35,000	-
Total expenditures	53,483	50,802	$ 54,043	$ (3,241)
Receipts under expenditures	(5,104)	(2,585)		
Unencumbered cash, beginning of year	12,649	7,545		
Unencumbered cash, end of year	$ 7,545	$ 4,960		

WALLACE COUNTY, KANSAS
Fire District No. 2 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 38,625	$ 96,565	$ 98,172	$ (1,607)
Motor vehicle	2,733	3,186	2,140	1,046
Recreational vehicle	33	40	29	11
Delinquent property	399	680	-	680
Intergovernmental receipts	3,939	16,535	-	16,535
Donations	2,000	23,182	-	23,182
Total receipts	47,729	140,188	$ 100,341	$ 39,847
Expenditures:				
Public safety:				
Contractual services	5,793	5,661	$ 26,500	$ (20,839)
Commodities	9,108	8,006	21,000	(12,994)
Capital outlay	22,074	37,924	12,000	25,924
Transfers out	25,000	40,000	40,000	-
Total expenditures	61,975	91,591	$ 99,500	$ (7,909)
Receipts over (under) expenditures	(14,246)	48,597		
Unencumbered cash, beginning of year	25,769	11,523		
Unencumbered cash, end of year	$ 11,523	$ 60,120		

WALLACE COUNTY, KANSAS
Fire District No. 3 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 35,717	$ 62,185	$ 63,116	$ (931)
Motor vehicle	1,698	1,516	1,632	(116)
Recreational vehicle	31	24	35	(11)
Delinquent property	268	773	-	773
Donations	28	38	-	38
Total receipts	37,742	64,536	$ 64,783	$ (247)
Expenditures:				
Public safety:				
Contractual services	5,584	5,592	$ 10,570	$ (4,978)
Commodities	3,062	270	6,500	(6,230)
Capital outlay	4,134	20,181	22,000	(1,819)
Transfers out	50,000	40,000	30,000	10,000
Total expenditures	62,780	66,043	$ 69,070	$ (3,027)
Receipts under expenditures	(25,038)	(1,507)		
Unencumbered cash, beginning of year	31,134	6,096		
Unencumbered cash, end of year	$ 6,096	$ 4,589		

WALLACE COUNTY, KANSAS
Fire Districts Multi-Year Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ 10,000	$ 20,000
Total receipts	10,000	20,000
Expenditures:		
Public safety:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	10,000	20,000
Unencumbered cash, beginning of year	45,000	55,000
Unencumbered cash, end of year	$ 55,000	$ 75,000

WALLACE COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 159,866	$ 158,047	$ 160,202	$ (2,155)
Motor vehicle	10,430	11,659	10,585	1,074
Recreational vehicle	156	175	160	15
Delinquent property	1,199	2,133	-	2,133
Intergovernmental receipts	188,928	29,763	149,600	(119,837)
Licenses and fees	79,256	95,023	-	95,023
Total receipts	439,835	296,800	$ 320,547	$ (23,747)
Expenditures:				
Health and sanitation:				
Personnel services	230,221	227,136	$ 238,800	$ (11,664)
Contractual services	34,787	46,385	39,400	6,985
Commodities	192,547	96,385	81,000	15,385
Capital outlay	332	-	191,030	(191,030)
Total expenditures	457,887	369,906	$ 550,230	$ (180,324)
Receipts under expenditures	(18,052)	(73,106)		
Unencumbered cash, beginning of year	308,058	290,006		
Unencumbered cash, end of year	$ 290,006	$ 216,900		

WALLACE COUNTY, KANSAS
Landfill Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 126,666	$ 72,480	$ 73,440	$ (960)
Motor vehicle	6,015	8,479	-	8,479
Recreational vehicle	96	139	-	139
Delinquent property	104	1,064	-	1,064
Product sales	4,996	1,747	-	1,747
Use of money and property	-	220	-	220
Other	-	12,618	-	12,618
Total receipts	137,877	96,747	$ 73,440	$ 23,307
Expenditures:				
Health and sanitation:				
Personnel services	104,651	49,837	$ 67,000	$ (17,163)
Contractual services	18,333	70	5,000	(4,930)
Commodities	14,299	4,500	-	4,500
Capital outlay	-	17,500	-	17,500
Total expenditures	137,283	71,907	$ 72,000	$ (93)
Receipts over expenditures	594	24,840		
Unencumbered cash, beginning of year	8,744	9,338		
Unencumbered cash, end of year	$ 9,338	$ 34,178		

WALLACE COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 163,182	$ 154,732	$ 156,846	$ (2,114)
Motor vehicle	9,061	11,819	10,801	1,018
Recreational vehicle	140	179	163	16
Delinquent property	1,055	2,056	-	2,056
Product sales	6,002	9,572	-	9,572
Other	-	380	-	380
Total receipts	179,440	178,738	$ 167,810	$ 10,928
Expenditures:				
Public works:				
Personnel services	80,832	87,958	$ 82,220	$ 5,738
Contractual services	9,191	9,366	9,800	(434)
Commodities	49,212	57,815	114,900	(57,085)
Capital outlay	-	-	5,000	(5,000)
Transfers out	30,000	-	-	-
Total expenditures	169,235	155,139	$ 211,920	$ (56,781)
Receipts over expenditures	10,205	23,599		
Unencumbered cash, beginning of year	44,330	54,535		
Unencumbered cash, end of year	$ 54,535	$ 78,134		

WALLACE COUNTY, KANSAS
Opioids Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Licenses and fees	$ 287	$ 2,651	$ -	$ 2,651
Total receipts	287	2,651	$ -	$ 2,651
Expenditures:				
Health and sanitation:				
Capital outlay	-	-	$ -	$ -
Total expenditures	-	-	$ -	$ -
Receipts over expenditures	287	2,651		
Unencumbered cash, beginning of year	-	287		
Unencumbered cash, end of year	$ 287	$ 2,938		

WALLACE COUNTY, KANSAS
Park Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 72,702	$ 72,431	$ 73,388	$ (957)
Motor vehicle	4,473	5,252	4,811	441
Recreational vehicle	68	80	73	7
Delinquent property	480	938	-	938
Sales and fees	5,197	4,304	10,000	(5,696)
Other	13	-	-	-
Total cash receipts	82,933	83,005	$ 88,272	$ (5,267)
Expenditures:				
Culture and recreation:				
Personnel services	26,517	35,915	$ 32,000	$ 3,915
Contractual services	14,172	10,397	25,700	(15,303)
Commodities	11,152	8,079	13,300	(5,221)
Transfers out	16,000	16,000	16,000	-
Total expenditures	67,841	70,391	$ 87,000	$ (16,609)
Receipts over expenditures	15,092	12,614		
Unencumbered cash, beginning of year	-	15,092		
Unencumbered cash, end of year	$ 15,092	$ 27,706		

WALLACE COUNTY, KANSAS
Prairie Dog Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ 6,070	$ 6,000	$ 6,000	$ -
User fees	2,039	2,149	2,000	149
Total receipts	8,109	8,149	$ 8,000	$ 149
Expenditures:				
Public works:				
Contractual services	-	474	$ 2,600	$ (2,126)
Commodities	6,484	9,795	9,144	651
Total expenditures	6,484	10,269	$ 11,744	$ (1,475)
Receipts over (under) expenditures	1,625	(2,120)		
Unencumbered cash, beginning of year	1,844	3,469		
Unencumbered cash, end of year	$ 3,469	$ 1,349		

WALLACE COUNTY, KANSAS
Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ -	$ -	$ 47,000	$ (47,000)
Sales and fees	13,417	13,990	39,676	(25,686)
Donations	5,553	1,700	-	1,700
Use of money and property	1	4	-	4
Transfers in	20,450	16,000	16,000	-
Total cash receipts	39,421	31,694	$ 102,676	$ (70,982)
Expenditures:				
Culture and recreation:				
Personnel services	23,244	22,493	$ 29,500	$ (7,007)
Contractual services	5,907	3,489	7,050	(3,561)
Commodities	6,318	2,803	9,700	(6,897)
Capital outlay	394	1,952	47,000	(45,048)
Transfers out	1,000	-	10,000	(10,000)
Total expenditures	36,863	30,737	$ 103,250	$ (72,513)
Receipts over expenditures	2,558	957		
Unencumbered cash, beginning of year	5,362	7,920		
Unencumbered cash, end of year	$ 7,920	$ 8,877		

WALLACE COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 845,116	$ 833,142	$ 844,535	$ (11,393)
Motor vehicle	58,226	61,348	55,950	5,398
Recreational vehicle	866	926	847	79
Delinquent property	6,194	11,241	-	11,241
Intergovernmental receipts	254,936	221,819	228,106	(6,287)
Other	84,168	49,800	-	49,800
Total receipts	1,249,506	1,178,276	$ 1,129,438	$ 48,838
Expenditures:				
Public works:				
Personnel services	542,674	549,847	$ 718,400	$ (168,553)
Contractual services	129,340	72,259	63,900	8,359
Commodities	440,844	439,002	372,000	67,002
Capital outlay	11,544	22,000	22,000	-
Transfers out	115,000	193,192	100,000	93,192
Total expenditures	1,239,402	1,276,300	$ 1,276,300	$ -
Receipts over (under) expenditures	10,104	(98,024)		
Unencumbered cash, beginning of year	227,423	237,527		
Unencumbered cash, end of year	$ 237,527	$ 139,503		

WALLACE COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 752,021	$ 739,521	$ 746,013	$ (6,492)
Motor vehicle	43,097	50,132	49,588	544
Recreational vehicle	699	821	751	70
Delinquent property	4,583	9,490	-	9,490
Licenses and fees	13,198	45,655	-	45,655
Law enforcement contract	55,000	55,030	55,000	30
Total receipts	868,598	900,649	$ 851,352	$ 49,297
Expenditures:				
Public safety:				
Personnel services	628,237	654,618	$ 714,700	$ (60,082)
Contractual services	74,959	69,493	76,100	(6,607)
Commodities	39,396	45,286	42,000	3,286
Capital outlay	37,106	10,110	5,000	5,110
Contingencies	-	-	15,000	(15,000)
Transfers out	90,000	95,000	25,000	70,000
Total expenditures	869,698	874,507	$ 877,800	$ (3,293)
Receipts over (under) expenditures	(1,100)	26,142		
Unencumbered cash, beginning of year	42,909	41,809		
Unencumbered cash, end of year	$ 41,809	$ 67,951		

WALLACE COUNTY, KANSAS
Special Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Taxes:		
Delinquent property	$ 2	$ 22
Other	53,202	9,779
Total receipts	53,204	9,801
Expenditures:		
General government:		
Capital outlay	50,859	102,968
Total expenditures	50,859	102,968
Receipts over (under) expenditures	2,345	(93,167)
Unencumbered cash, beginning of year	1,459,579	1,461,924
Unencumbered cash, end of year	$ 1,461,924	$ 1,368,757

WALLACE COUNTY, KANSAS
American Rescue Plan Act (ARPA) Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenues	$ 147,427	$ 36
Use of money and property	33	51
Total cash receipts	147,460	87
Expenditures:		
General government:		
Contractual services	24,667	-
Commodities	122,769	11,412
Total expenditures	147,436	11,412
Receipts over (under) expenditures	24	(11,325)
Unencumbered cash, beginning of year	16,207	16,231
Unencumbered cash, end of year	$ 16,231	$ 4,906

WALLACE COUNTY, KANSAS
Public Health Emergency Preparedness Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 7,686	$ 25,774
Total receipts	7,686	25,774
Expenditures:		
Health and sanitation:		
Contractual services	3,776	3,199
Commodities	486	713
Total expenditures	4,262	3,912
Receipts over expenditures	3,424	21,862
Unencumbered cash, beginning of year	16,450	19,874
Unencumbered cash, end of year	$ 19,874	$ 41,736

WALLACE COUNTY, KANSAS
Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 676	$ 766
Total receipts	676	766
Expenditures:		
General government:		
Contractual services	-	2,323
Capital outlay	410	-
Total expenditures	410	2,323
Receipts over (under) expenditures	266	(1,557)
Unencumbered cash, beginning of year	4,884	5,150
Unencumbered cash, end of year	$ 5,150	$ 3,593

WALLACE COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 11,000	$ 15,157
Transfers in	351,000	310,457
Total receipts	362,000	325,614
Expenditures:		
General government:		
Capital outlay	307,733	247,506
Transfers out	4,450	-
Total expenditures	312,183	247,506
Receipts over expenditures	49,817	78,108
Unencumbered cash, beginning of year	1,297,925	1,347,742
Unencumbered cash, end of year	$ 1,347,742	$ 1,425,850

WALLACE COUNTY, KANSAS
Emergency 911 Wireless Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 59,982	$ 60,003
Use of money and property	84	502
Total receipts	60,066	60,505
Expenditures:		
Public safety:		
Contractual services	48,741	46,772
Capital outlay	12,854	-
Total expenditures	61,595	46,772
Receipts over (under) expenditures	(1,529)	13,733
Unencumbered cash, beginning of year	175,796	174,267
Unencumbered cash, end of year	$ 174,267	$ 188,000

WALLACE COUNTY, KANSAS
Free Fair Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 18,000	$ 18,000
Licenses and fees	817	-
Use of money and property	176	751
Other	87,152	18,866
Livestock sales	315,766	345,285
Total receipts	421,911	382,902
Expenditures:		
Culture and recreation:		
Contractual services	316,994	368,949
Commodities	14,782	1,253
Capital outlay	23,646	38,473
Total expenditures	355,422	408,675
Receipts over (under) expenditures	66,489	(25,773)
Unencumbered cash, beginning of year	38,400	104,889
Unencumbered cash, end of year	$ 104,889	$ 79,116

WALLACE COUNTY, KANSAS
Landfill Closure and Post Closure Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	$ 123	$ 1,074
Transfers in	1,694	-
Total receipts	1,817	1,074
Expenditures:		
Health and sanitation:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	1,817	1,074
Unencumbered cash, beginning of year	435,125	436,942
Unencumbered cash, end of year	$ 436,942	$ 438,016

WALLACE COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 16,474	$ 16,332
Other	1,083	1,078
Total receipts	17,557	17,410
Expenditures:		
General government:		
Contractual services	4,384	6,688
Transfers out	13,173	10,722
Total expenditures	17,557	17,410
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ 200,000
Transfers in	-	160,172
Total receipts	-	360,172
Expenditures:		
General government:		
Capital outlay	360,172	-
Total expenditures	360,172	-
Receipts over (under) expenditures	(360,172)	360,172
Unencumbered cash, beginning of year	360,172	-
Unencumbered cash, end of year	$ -	$ 360,172

WALLACE COUNTY, KANSAS
Prosecuting Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 560	$ 1,906
Total receipts	560	1,906
Expenditures:		
Public safety:		
Contractual services	238	1,999
Total expenditures	238	1,999
Receipts over (under) expenditures	322	(93)
Unencumbered cash, beginning of year	1,082	1,404
Unencumbered cash, end of year	$ 1,404	$ 1,311

WALLACE COUNTY, KANSAS
Prosecuting Attorney's Worthless Check Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ -	$ 10
Total receipts	-	10
Expenditures:		
Public safety:		
Contractual services	-	-
Total expenditures	-	-
Receipts over expenditures	-	10
Unencumbered cash, beginning of year	1,838	1,838
Unencumbered cash, end of year	$ 1,838	$ 1,848

WALLACE COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 2,704	$ 3,064
Total receipts	2,704	3,064
Expenditures:		
General government:		
Contractual services	4,205	3,169
Capital outlay	221	65
Total expenditures	4,426	3,234
Receipts under expenditures	(1,722)	(170)
Unencumbered cash, beginning of year	11,903	10,181
Unencumbered cash, end of year	$ 10,181	$ 10,011

WALLACE COUNTY, KANSAS
Sheriff Drug Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 12,883	$ 5,000
Total receipts	12,883	5,000
Expenditures:		
Public safety:		
Personnel services	43,067	41,216
Contractual	12,162	-
Commodities	2,887	3,929
Total expenditures	58,116	45,145
Receipts under expenditures	(45,233)	(40,145)
Unencumbered cash, beginning of year	141,057	95,824
Unencumbered cash, end of year	$ 95,824	$ 55,679

WALLACE COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 4,533	$ 3,934
Other	3,250	520
Total receipts	7,783	4,454
Expenditures:		
Public safety:		
Commodities	784	-
Total expenditures	784	-
Receipts over expenditures	6,999	4,454
Unencumbered cash, beginning of year	12,010	19,009
Unencumbered cash, end of year	$ 19,009	$ 23,463

WALLACE COUNTY, KANSAS
Special Road and Bridge Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ 115,000	$ -
Total receipts	115,000	-
Expenditures:		
Public works:		
Capital outlay	636,964	252,405
Total expenditures	636,964	252,405
Receipts under expenditures	(521,964)	(252,405)
Unencumbered cash, beginning of year	889,369	367,405
Unencumbered cash, end of year	$ 367,405	$ 115,000

WALLACE COUNTY, KANSAS
Special Road Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ -	$ 33,020
Total receipts	-	33,020
Expenditures:		
Public works:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	-	33,020
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 33,020

WALLACE COUNTY, KANSAS
Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 676	$ 766
Total receipts	676	766
Expenditures:		
General government:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	676	766
Unencumbered cash, beginning of year	6,139	6,815
Unencumbered cash, end of year	$ 6,815	$ 7,581

WALLACE COUNTY, KANSAS
Wallace County Community Development Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ 146,641
Total receipts	-	146,641
Expenditures:		
General government:		
Contractual services	-	73,525
Total expenditures	-	73,525
Receipts over expenditures	-	73,116
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 73,116

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 230,331	$ 264,511	$ 268,130	$ (3,619)
Motor vehicle	16,166	17,269	15,245	2,024
Recreational vehicle	240	252	231	21
Delinquent property	7,292	3,524	-	3,524
Total receipts	254,029	285,556	$ 283,606	$ 1,950
Expenditures:				
General government:				
Principal	215,000	225,000	$ 225,000	$ -
Interest and fees	65,700	59,250	59,250	-
Commissions and fees	1,500	1,500	-	1,500
Cash basis reserve	-	-	75,000	(75,000)
Total expenditures	282,200	285,750	$ 359,250	$ (73,500)
Receipts under expenditures	(28,171)	(194)		
Unencumbered cash, beginning of year	110,474	82,303		
Unencumbered cash, end of year	$ 82,303	$ 82,109		

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, 2023

	Cash Balance 01/01/23	Receipts	Disburse-ments	Cash Balance 12/31/23
Trust and Agency Funds:				
District Court	$ 25,200	$ 6,664	$ 6,662	$ 25,202
Law Library	14,671	6,997	5,157	16,511
Recreation Commission	800	15,472	15,693	579
Sheriff Special Investigation	2,600	-	-	2,600
County Treasurer:				
Mortgage Registration Fees	262	379	422	219
Payroll Clearing	22,143	1,536,881	1,543,530	15,494
Drug Forfeiture Holding	2,152	-	-	2,152
Wildlife and Parks	-	213	213	-
Motor Vehicle Fees and Sales Tax Collections	111,748	925,008	920,239	116,517
Tax Collections	4,807,231	7,134,382	6,748,245	5,193,368
Tax Distributions	1,263	2,796,531	2,796,839	955
Total	$ 4,988,070	$ 12,422,527	$ 12,037,000	$ 5,373,597

Other Supplementary Information

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 953,284	$ 1,105,722	$ 1,116,210	$ (10,488)
Motor vehicle	70,254	73,199	62,748	10,451
Recreational vehicle	1,012	1,039	949	90
Delinquent property	9,777	14,774	-	14,774
Interest and fees:				
Delinquent	11,934	16,255	6,000	10,255
Intangibles	5,629	7,181	6,498	683
Local sales	206,392	203,497	126,000	77,497
Total taxes	1,258,282	1,421,667	1,318,405	103,262
Intergovernmental receipts:				
Grant income	-	10,040	-	10,040
Mineral production tax	4,433	3,237	5,000	(1,763)
Total intergovernmental receipts	4,433	13,277	5,000	8,277
Licenses and fees:				
Filing fees	19,035	21,952	-	21,952
Other fees	967	1,439	50	1,389
Officers' fees	993	2,446	-	2,446
Diversion fees	3,650	12,900	8,277	4,623
Total licenses and fees	24,645	38,737	8,327	30,410
Use of money and property:				
Interest on investments	85,935	189,210	10,000	179,210
Other:				
Other	73,198	11,153	10,000	1,153
Transfers in	13,173	10,722	-	10,722
Total receipts	**$ 1,459,666**	**$ 1,684,766**	**$ 1,351,732**	**$ 333,034**
Expenditures:				
General government:				
General and administrative:				
Personnel services	$ 228,218	$ 269,065	$ 253,232	$ 15,833
Contractual services	301,061	397,659	225,150	172,509
Commodities	21,896	32,509	1,182,885	(1,150,376)
Capital outlay	4,470	6,436	1,200,000	(1,193,564)
Total general and administrative	555,645	705,669	2,861,267	(2,155,598)
County Commission:				
Personnel services	59,547	64,699	60,200	4,499
Contractual services	4,797	7,566	6,600	966
Commodities	161	95	500	(405)
Total County Commission	64,505	72,360	67,300	5,060

(continued)

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued):				
General government (continued):				
County Clerk:				
Personnel services	$ 123,308	$ 112,062	$ 128,200	$ (16,138)
Contractual services	2,819	5,404	7,550	(2,146)
Commodities	2,502	3,029	1,250	1,779
Capital outlay	820	-	1,000	(1,000)
Total County Clerk	129,449	120,495	138,000	(17,505)
County Treasurer:				
Personnel services	78,578	82,836	79,500	3,336
Contractual services	6,452	8,106	9,900	(1,794)
Commodities	1,729	1,435	3,600	(2,165)
Capital outlay	-	-	500	(500)
Total County Treasurer	86,759	92,377	93,500	(1,123)
Register of Deeds:				
Personnel services	46,066	48,392	46,500	1,892
Contractual services	7,503	7,903	10,225	(2,322)
Commodities	229	696	650	46
Capital outlay	1,452	227	1,500	(1,273)
Total Register of Deeds	55,250	57,218	58,875	(1,657)
Building and grounds:				
Personnel services	44,461	46,641	45,500	1,141
Contractual services	9,704	8,486	6,500	1,986
Commodities	9,818	7,082	14,300	(7,218)
Capital outlay	230	1,462	1,440	22
Total building and grounds	64,213	63,671	67,740	(4,069)
Other agencies:				
Soil conservation	17,000	20,000	17,000	3,000
Agricultural extension	341	468	-	468
Free Fair	18,000	20,000	18,000	2,000
Historical collections	14,000	10,000	10,000	-
Total other agencies	49,341	50,468	45,000	5,468
Total general government	**1,005,162**	**1,162,258**	**3,331,682**	**(2,169,424)**
Public safety:				
County Attorney:				
Personnel services	69,998	72,693	71,000	1,693
Contractual services	18,600	19,450	19,700	(250)
Capital outlay	-	-	1,500	(1,500)
Total County Attorney	88,598	92,143	92,200	(57)

(continued)

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures (continued):				
Public safety (continued):				
Emergency preparedness:				
Personnel services	$ 10,500	$ 10,919	$ 10,700	$ 219
Contractual services	2,394	2,305	4,900	(2,595)
Commodities	725	656	2,500	(1,844)
Total emergency preparedness	13,619	13,880	18,100	(4,220)
Court services:				
Contractual services	21,714	30,586	38,900	(8,314)
Commodities	1,300	1,638	2,000	(362)
Capital outlay	-	-	5,000	(5,000)
Total court services	23,014	32,224	45,900	(13,676)
Diversion:				
Contractual services	7,200	600	26,553	(25,953)
Other agencies:				
Western KS Child Advocacy Center	14,000	-	8,000	(8,000)
Total public safety	**146,431**	**138,847**	**190,753**	**(51,906)**
Health and welfare:				
Landfill:				
Contractual services	-	11,601	-	11,601
Commodities	-	59,570	-	59,570
Total landfill	-	71,171	-	71,171
Other agencies:				
Elderly	5,601	5,163	6,000	(837)
Joint mental health	10,000	11,000	11,000	-
Developmentally handicapped	3,000	3,000	3,000	-
Nursing home subsidy	696,175	201,536	110,000	91,536
Community Care Center facility	20,584	112,407	80,000	32,407
Community improvement	23,033	28,235	10,000	18,235
Total other agencies	758,393	361,341	220,000	141,341
Total health and welfare	**758,393**	**432,512**	**220,000**	**212,512**
Transfers out	**1,694**	**-**	**-**	**-**
Total expenditures	**$ 1,911,680**	**$ 1,733,617**	**$ 3,742,435**	**$ (2,008,818)**

WALLACE COUNTY, KANSAS
Reconciliation of 2022 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2023

2022 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		$ 6,605,100
Supplemental tax roll		98,947
2022 taxes abated		(3,298)
2022 tax roll as adjusted		$ 6,700,749
2022 Tax Roll Accounted For:		
2022 current tax collections		$ 6,607,581
Delinquent taxes:		
Personal property tax warrants	$ 27,161	
Real estate taxes	66,007	93,168
2022 total tax roll		$ 6,700,749