

WALLACE COUNTY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

FOR THE YEAR ENDED
December 31, 2020

WALLACE COUNTY, KANSAS
Regulatory Basis Financial Statement
For the Year Ended December 31, 2020

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

The County Commissioners
Wallace County Courthouse
Sharon Springs, Kansas 67758

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Wallace County, Kansas, as of and for the year ended December 31, 2020, and the related notes to the financial statement which collectively comprise Wallace County's basic financial statement as listed in the table of contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to demonstrate compliance with the State of Kansas's regulatory basis of accounting and budget laws; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Wallace County, Kansas, as of December 31, 2020, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Wallace County, Kansas, as of December 31, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered balances that collectively comprise Wallace County's basic financial statement. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures - actual and budget and the regulatory basis schedule of receipts and disbursements - agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. In addition, the other supplemental information (Schedules 4 and 5 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Wallace County, Kansas, as of and for the year ended December 31, 2019, (not presented herein), and have issued our report thereon dated June 8, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2019, (Schedules 2 and 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2019, on the basis of accounting described in Note 1.

A handwritten signature in black ink that reads "Lewis, Hooper & Dick, LLC". The signature is written in a cursive, flowing style.

LEWIS, HOOPER & DICK, LLC

June 24, 2021

Financial Statement

WALLACE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

	Unencumbered Cash 01/01/20	Receipts	Expenditures	Unencumbered Cash 12/31/20	Add Payables and Encumbrances	Treasurer's Cash 12/31/20
<u>General Fund</u>						
General	\$ 1,912,640	\$ 1,867,800	\$ 1,519,595	\$ 2,260,845	\$ 54,570	\$ 2,315,415
<u>Special Purpose Funds</u>						
Ambulance	229,247	256,223	239,791	245,679	5,013	250,692
Appraiser	82,767	95,279	100,624	77,422	3,411	80,833
Direct Election	31,996	22,191	26,970	27,217	3,778	30,995
Employee Benefit	184,251	92,360	179,487	97,124	8,709	105,833
Fire District No. 1	17,749	54,082	55,558	16,273	198	16,471
Fire District No. 2	51,913	76,267	83,974	44,206	1,233	45,439
Fire District No. 3	40,792	52,605	42,933	50,464	24	50,488
Fire Districts Multi-Year						
Capital Improvement	25,000	10,000	-	35,000	-	35,000
Health	330,673	318,072	315,629	333,116	15,782	348,898
Noxious Weed	89,969	91,974	158,889	23,054	3,126	26,180
Park	1,382	66,923	68,305	-	-	-
Prairie Dog	2,521	13,562	11,490	4,593	184	4,777
Recreation	6,164	44,385	43,215	7,334	2,246	9,580
Road and Bridge	464,375	1,315,282	1,582,727	196,930	30,775	227,705
Sheriff	5,754	693,219	646,701	52,272	35,919	88,191
Special Building	1,287,052	805,121	593,331	1,498,842	308	1,499,150
Bioterrorism Grant	9,782	8,684	5,992	12,474	186	12,660
CARES Grant	-	85,802	85,802	-	-	-
Clerk's Technology	2,736	1,217	-	3,953	-	3,953
Equipment Reserve	1,140,229	189,750	56,728	1,273,251	-	1,273,251
Emergency 911 Wireless	167,131	60,334	23,535	203,930	-	203,930
Free Fair	35,734	195,047	194,713	36,068	-	36,068
Motor Vehicle Operating	-	21,411	21,411	-	-	-
Multi-Year Capital Improvement	360,172	-	-	360,172	-	360,172
Oil & Gas Valuation Depletion Trust	241,948	-	241,948	-	-	-
Prosecuting Attorney's Training	1,072	126	126	1,072	-	1,072
Prosecuting Attorney Worthless Check	1,728	110	-	1,838	-	1,838
Register of Deeds' Technology	9,758	4,868	1,665	12,961	-	12,961
Sheriff Drug Forfeiture	43,644	86,954	87,399	43,199	2,676	45,875
SPARK Grant	-	298,051	290,118	7,933	-	7,933
Special Law Enforcement Trust	3,573	4,515	400	7,688	-	7,688
Special Road and Bridge	723,121	150,000	-	873,121	-	873,121
Special Road Machinery and						
Equipment	22,079	450,000	254,600	217,479	-	217,479
Treasurer's Technology	4,005	1,217	-	5,222	-	5,222
Total Special Purpose Funds	5,618,317	5,565,631	5,414,061	5,769,887	113,568	5,883,455
<u>Bond and Interest Fund</u>						
Bond and Interest	127,726	372,450	397,302	102,874	-	102,874
Total Municipal Entity (excluding Agency Funds) (memorandum only)	\$ 7,658,683	\$ 7,805,881	\$ 7,330,958	\$ 8,133,606	\$ 168,138	\$ 8,301,744
<u>Composition of Cash</u>						
Eastern Colorado Bank:						
Demand deposits						\$ 399,277
Time deposits						7,790,902
Certificates of deposit						5,005,000
Total bank						13,195,179
Cash on hand						3,977
Plus deposits in transit						7,894
Less outstanding checks						(137,211)
Total cash						13,069,839
Less Agency Funds per Schedule 3						(4,768,095)
Total Treasurer's cash (excluding Agency Funds)						\$ 8,301,744

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

Notes to the
Financial Statement

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

1. Summary of significant accounting policies

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

A. Financial reporting entity

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

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

The *Kansas Municipal Audit and Accounting Guide* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The *Kansas Municipal Audit and Accounting Guide* regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

C. Regulatory basis fund types

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

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

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

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

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

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

Trust funds – used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e., pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

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, 2020, the special assessment taxes levied are a lien on the property.

F. Interfund transactions and reimbursements

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

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

1. Summary of significant accounting policies (continued)

F. Interfund transactions and reimbursements (continued)

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

G. Memorandum totals

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

2. Stewardship, compliance and accountability

A. Budgetary information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments to the current year budget. A qualified budget adjustment outside the legal budget for the General and Health funds exist for grants.

The legal level of budgetary control is the fund level. The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of adopted budget of expenditures of individual funds. The governing body allows management to transfer budgeted amounts between line items within an individual fund without prior approval.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

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

Fire Districts Multi-Year Capital Improvement
Bioterrorism Grant
CARES Grant

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

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

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

B. Compliance with finance-related legal and contractual provisions

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

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2020.

3. Detailed notes on all funds

A. Deposits and investments

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

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

Cash on hand	\$ 3,977
Carrying amount of deposits	<u>13,065,862</u>
Total cash	<u><u>\$ 13,069,839</u></u>

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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

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

Concentration of credit risk

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

Custodial credit risk - deposits

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

At December 31, 2020, the County's carrying amount of deposits was \$13,065,862 and the bank balance was \$13,195,179. Of the bank balance, 100% of the balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$541,582 was covered by federal depository insurance and \$12,653,287 by irrevocable letters of credit in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Eastern Colorado Bank
FDIC coverage	\$ 541,892
Pledged securities at market value	14,200,000
Total coverage	<u>\$ 14,741,892</u>
Funds on deposit	<u>\$ 13,195,179</u>
Funds at risk	<u>\$ -</u>

Credit risk - investments

Custodial credit risk for an investment is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments of this type at December 31, 2020.

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

3. Detailed notes on all funds (continued)

B. Capital projects in process

Capital project authorizations with approved change orders compared to disbursements and accounts payable to date from inception are as follows at December 31, 2020:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Ambulance building	\$ 129,507	\$ 123,679	\$ -
Courthouse roof repairs	77,000	77,000	-
Roof repairs	310,920	310,920	-
Lighting	99,967	99,967	-
Road 26 overlay	124,032	123,168	-

C. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2020, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/20	Additions	Reductions/ Payments	Balance 12/31/20	Interest Paid
General obligation bonds payable:									
Series 2010-B	06/01/10	6.45%	\$ 3,950,000	09/01/20	\$ 2,540,000	\$ -	\$ 2,540,000	\$ -	\$ 159,600
Series 2013-A	11/14/13	3.00%	300,000	09/01/21	90,000	-	45,000	45,000	2,700
Series 2016	06/01/16	3.00%	2,395,000	09/01/30	2,395,000	-	-	2,395,000	71,850
Total general obligation bonds payable					5,025,000	-	2,585,000	2,440,000	234,150
Capital leases payable:									
Fire truck	06/15/17	3.65%	80,000	06/22/30	49,685	-	15,981	33,704	1,858
Total long-term debt					\$ 5,074,685	\$ -	\$ 2,600,981	\$ 2,473,704	\$ 236,008

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

	2021	2022	2023	2024	2025	2026-2029	Total
Principal:							
General obligation bonds payable	\$ 250,000	\$ 215,000	\$ 225,000	\$ 230,000	\$ 235,000	\$ 1,285,000	\$ 2,440,000
Capital leases payable	16,500	17,204	-	-	-	-	33,704
Total principal	266,500	232,204	225,000	230,000	235,000	1,285,000	2,473,704
Interest:							
General obligation bonds payable	73,200	65,700	59,250	52,500	45,600	117,900	414,150
Capital leases payable	1,251	637	-	-	-	-	1,888
Total interest	74,451	66,337	59,250	52,500	45,600	117,900	416,038
Total principal and interest	\$ 340,951	\$ 298,541	\$ 284,250	\$ 282,500	\$ 280,600	\$ 1,402,900	\$ 2,889,742

On June 1, 2016, the County issued \$2,395,000 of general obligation bonds in anticipation of calling \$2,350,000 of general obligation bonds outstanding early. The proceeds from the bonds were placed in an escrow account in anticipation of calling the bonds when the bonds are callable. This bond issue was undertaken to reduce debt service payments over the next fifteen years resulting in a decrease in total debt service payments of \$137,163 and in an economic gain of \$115,064. The bond was called during 2020. The market value of the escrow account at December 31, 2020, was zero.

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

3. Detailed notes on all funds (continued)

C. Long-term debt (continued)

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:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	
General	Special Building	19-120	\$ 500,000
Ambulance	Equipment Reserve	19-119	120,250
Fire District #1	Equipment Reserve	19-119	9,000
Fire District #2	Equipment Reserve	19-119	13,000
Fire District #3	Equipment Reserve	19-119	20,000
Fire District #3	Multi-Year Capital Improvement	19-120	10,000
Health	Equipment Reserve	19-119	10,000
Noxious Weed	Equipment Reserve	2-1318	7,500
Park	Recreation	19-2803	7,500
Recreation	Equipment Reserve	19-119	10,000
Road and Bridge	Special Road and Bridge	19-120	150,000
Road and Bridge	Special Road Machinery and Equipment	19-119	450,000
Motor Vehicle Operating	General	8-145	4,311
Oil & Gas Valuation	Special Building		
Depletion Trust		19-271	241,948
Total			<u>\$ 1,553,509</u>

4. Other information

A. Risk management and self-insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability, crime and surety insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool, a public entity risk pool currently operating as a common risk management and insurance program for 98 participating members.

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

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 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 these financial statements.

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

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, 2020.

C. Compensated absences

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

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

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

4. Other information (continued)

D. Defined benefit pension plan

Plan description: Wallace County, Kansas, participates in the Kansas Public Employees Retirement System ("KPERS"), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are 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 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from Wallace County, Kansas, were \$105,546 for the year ended December 31, 2020.

Net pension liability: At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,075,958. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the *Kansas Municipal Audit and Accounting Guide* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

E. Commitments and contingencies

Commitments

In May 2019 the County entered into a three-year agreement for computer equipment and services. Payments under this agreement for the year ended December 31, 2020, totaled \$33,236. Future minimum payments requirements are \$2,953 monthly through June 2024.

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

E. Commitments and contingencies (continued)

Contingencies

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

F. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020 the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation and the impact on the County's financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal years 2020 or 2021.

G. CRF and CARES Act Funding

As a result of the COVID-19 outbreak, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The County received CRF in the amount of \$298,051 during 2020. The County was encouraged to share the CRF with cities, school districts and local businesses within the County. The CRF were to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals were to be fair, impactful and timely. In addition to the first round distribution, the County's judicial system received \$553 for emergency protective measures, telework technology and temporary staff augmentation; the County received \$85,802 for grants to small business who suffered a loss due to the COVID-19 outbreak; and the County's health department received \$52,778 to prevent, prepare for and respond to the coronavirus. Additional information and updates on SPARK, the CARES Act and CRF can be found at <https://covid.ks.gov/>.

H. Subsequent events

Subsequent to December 31, 2020, the County entered into contracts for bridge and road repairs totaling \$454,266. In addition, the County entered into an agreement to take over the City of Sharon Springs' landfill effective September 1, 2021.

Regulatory Required Supplemental Information

WALLACE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2020

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General Fund</u>					
General	\$ 2,423,527	\$ 553	\$ 2,424,080	\$ 1,519,595	\$ (904,485)
<u>Special Purpose Funds</u>					
Ambulance	246,030	-	246,030	239,791	(6,239)
Appraiser	146,000	-	146,000	100,624	(45,376)
Direct Election	34,090	-	34,090	26,970	(7,120)
Employee Benefit	220,000	-	220,000	179,487	(40,513)
Fire District No. 1	63,500	-	63,500	55,558	(7,942)
Fire District No. 2	84,017	-	84,017	83,974	(43)
Fire District No. 3	65,500	-	65,500	42,933	(22,567)
Health	415,514	52,778	468,292	315,629	(152,663)
Noxious Weed	216,690	-	216,690	158,889	(57,801)
Park	74,950	-	74,950	68,305	(6,645)
Prairie Dog	11,490	-	11,490	11,490	-
Recreation	49,550	-	49,550	43,215	(6,335)
Road and Bridge	1,618,501	-	1,618,501	1,582,727	(35,774)
Sheriff	673,806	-	673,806	646,701	(27,105)
Special Building	1,105,204	-	1,105,204	593,331	(511,873)
<u>Bond and Interest Fund</u>					
Bond and Interest	472,300	-	472,300	397,302	(74,998)

General Fund

Fund Description

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

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

General government:

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

Public safety:

- *County Attorney
- *Emergency preparedness
- *Court services
- *Diversion
- *NWKSVS – domestic violence
- *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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes	\$ 1,931,806	\$ 1,640,582	\$ 1,582,395	\$ 58,187
Intergovernmental receipts	6,851	15,581	5,553	10,028
Licenses and fees	22,074	39,665	8,327	31,338
Use of money and property	37,069	152,656	10,000	142,656
Other	18,473	15,005	10,000	5,005
Transfers in	9,915	4,311	-	4,311
Total receipts	<u>2,026,188</u>	<u>1,867,800</u>	<u>\$ 1,616,275</u>	<u>\$ 251,525</u>
Expenditures:				
General government:				
General and administrative	465,550	361,699	\$ 1,508,337	\$ (1,146,638)
County Commission	49,758	55,432	61,100	(5,668)
County Clerk	78,446	98,786	92,245	6,541
County Treasurer	74,417	86,505	86,250	255
Register of Deeds	45,119	47,153	52,500	(5,347)
Building and grounds	49,430	58,738	55,400	3,338
Safety officer	852	-	6,214	(6,214)
Other agencies - general government	46,612	45,430	45,000	430
Public safety:				
County Attorney	75,545	80,496	77,500	2,996
Emergency preparedness	11,858	23,867	13,635	10,232
Court services	29,095	15,096	33,553	(18,457)
Diversion	-	1,500	21,346	(19,846)
Other agencies - public safety	5,000	6,000	6,500	(500)
Health and welfare:				
Other agencies - health and welfare	368,843	138,893	361,500	(222,607)
Transfers out	168,387	500,000	3,000	497,000
Total expenditures	<u>1,468,912</u>	<u>1,519,595</u>	<u>\$ 2,424,080</u>	<u>\$ (904,485)</u>
Receipts over expenditures	557,276	348,205		
Unencumbered cash, beginning of year	<u>1,355,364</u>	<u>1,912,640</u>		
Unencumbered cash, end of year	<u>\$ 1,912,640</u>	<u>\$ 2,260,845</u>		

Special Purpose Funds

Fund Descriptions

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

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

Ambulance:

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

Appraiser:

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

Direct Election:

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

Employee Benefit:

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

Fire District No. 1:

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

Fire District No. 2:

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

Fire District No. 3:

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

Fire Districts Multi-Year Capital Improvement:

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

Health:

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

Noxious Weed:

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

Park:

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

Prairie Dog:

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

Special Purpose Funds

(continued):

Recreation:

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

Road and Bridge:

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

Sheriff:

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

Special Building:

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

Bioterrorism Grant:

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

CARES Grant:

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.

Clerk's Technology:

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

Equipment Reserve:

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

Emergency 911 Wireless:

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

Free Fair:

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

Motor Vehicle Operating:

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

Multi-Year Capital Improvement:

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

Special Purpose Funds

(continued):

Oil & Gas Valuation Depletion Trust:

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

Prosecuting Attorney's Training:

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

Prosecuting Attorney's Worthless Check:

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

Register of Deeds' Technology:

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

Sheriff Drug Forfeiture:

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

SPARK Grant:

This fund is used to account for grant funds received to help the judicial system cover local expenditures incurred for emergency protective measures, telework technology and temporary staff augmentation caused by the COVID-19 outbreak.

Special Law Enforcement Trust:

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

Special Road and Bridge:

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

Special Road Machinery and Equipment:

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

Treasurer's Technology:

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

Note: The County budgets all special purpose funds except for Fire Districts – Multi-Year Capital Improvement, Bioterrorism Grant, CARES Grant, Clerk's Technology, Equipment Reserve, Emergency 911 Wireless, Free Fair, Motor Vehicle Operating, Multi-Year Capital Improvement, Oil & Gas Valuation Depletion Trust, Prosecuting Attorney's Training, Prosecuting Attorney's Worthless Check, Register of Deeds' Technology, Sheriff Drug Forfeiture, SPARK Grant, Special Law Enforcement Trust, Special Road and Bridge, Special Road Machinery and Equipment, and Treasurer's Technology funds.

WALLACE COUNTY, KANSAS
 Ambulance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 125,382	\$ 130,125	\$ 131,426	\$ (1,301)
Motor vehicle	8,190	8,586	8,439	147
Recreational vehicle	100	112	102	10
Delinquent property	905	648	-	648
Intergovernmental receipts	-	4,701	-	4,701
User fees	100,054	111,209	-	111,209
Other	1,870	842	-	842
Total receipts	<u>236,501</u>	<u>256,223</u>	<u>\$ 139,967</u>	<u>\$ 116,256</u>
Expenditures:				
Health and sanitation:				
Personnel services	70,321	76,326	\$ 69,830	\$ 6,496
Contractual services	20,986	26,387	28,150	(1,763)
Commodities	17,868	16,059	17,800	(1,741)
Capital outlay	1,576	769	10,000	(9,231)
Transfers out	40,000	120,250	120,250	-
Total expenditures	<u>150,751</u>	<u>239,791</u>	<u>\$ 246,030</u>	<u>\$ (6,239)</u>
Receipts over expenditures	85,750	16,432		
Unencumbered cash, beginning of year	<u>143,497</u>	<u>229,247</u>		
Unencumbered cash, end of year	<u>\$ 229,247</u>	<u>\$ 245,679</u>		

WALLACE COUNTY, KANSAS
 Appraiser Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 100,450	\$ 86,999	\$ 87,869	\$ (870)
Motor vehicle	8,728	7,615	6,759	856
Recreational vehicle	107	97	82	15
Delinquent property	993	555	-	555
Other	-	13	-	13
Total receipts	110,278	95,279	\$ 94,710	\$ 569
Expenditures:				
General government:				
Personnel services	91,565	81,194	\$ 115,500	\$ (34,306)
Contractual services	23,069	18,612	26,500	(7,888)
Commodities	1,077	818	2,000	(1,182)
Capital outlay	76	-	2,000	(2,000)
Total expenditures	115,787	100,624	\$ 146,000	\$ (45,376)
Receipts under expenditures	(5,509)	(5,345)		
Unencumbered cash, beginning of year	88,276	82,767		
Unencumbered cash, end of year	\$ 82,767	\$ 77,422		

WALLACE COUNTY, KANSAS
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 10,148	\$ 20,999	\$ 21,185	\$ (186)
Motor vehicle	1,705	1,094	682	412
Recreational vehicle	21	13	8	5
Delinquent property	192	74	-	74
Other	-	11	-	11
Total receipts	<u>12,066</u>	<u>22,191</u>	<u>\$ 21,875</u>	<u>\$ 316</u>
Expenditures:				
General government:				
Personnel services	5,018	7,448	\$ 8,090	\$ (642)
Contractual services	7,657	18,765	14,500	4,265
Commodities	65	571	10,000	(9,429)
Capital outlay	-	186	1,500	(1,314)
Total expenditures	<u>12,740</u>	<u>26,970</u>	<u>\$ 34,090</u>	<u>\$ (7,120)</u>
Receipts under expenditures	(674)	(4,779)		
Unencumbered cash, beginning of year	<u>32,670</u>	<u>31,996</u>		
Unencumbered cash, end of year	<u>\$ 31,996</u>	<u>\$ 27,217</u>		

WALLACE COUNTY, KANSAS
Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 80,552	\$ 83,178	\$ 84,009	\$ (831)
Motor vehicle	13,514	8,548	5,422	3,126
Recreational vehicle	167	100	66	34
Delinquent property	1,480	534	-	534
Total receipts	95,713	92,360	\$ 89,497	\$ 2,863
Expenditures:				
General government:				
Social Security	70,752	77,795	\$ 90,000	\$ (12,205)
KPERS	77,355	81,741	90,000	(8,259)
Workmens compensation insurance	18,961	19,221	35,000	(15,779)
Unemployment insurance	1,096	730	5,000	(4,270)
Total expenditures	168,164	179,487	\$ 220,000	\$ (40,513)
Receipts under expenditures	(72,451)	(87,127)		
Unencumbered cash, beginning of year	256,702	184,251		
Unencumbered cash, end of year	\$ 184,251	\$ 97,124		

WALLACE COUNTY, KANSAS
 Fire District No. 1 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 60,993	\$ 51,906	\$ 52,526	\$ (620)
Motor vehicle	1,093	2,084	2,233	(149)
Recreational vehicle	10	19	30	(11)
Delinquent property	109	73	-	73
Donations	250	-	6,863	(6,863)
Total receipts	62,455	54,082	\$ 61,652	\$ (7,570)
Expenditures:				
Public safety:				
Contractual services	11,058	2,094	\$ 7,000	\$ (4,906)
Commodities	2,187	2,365	6,500	(4,135)
Capital outlay	335	42,099	5,000	37,099
Transfers out	35,167	9,000	45,000	(36,000)
Total expenditures	48,747	55,558	\$ 63,500	\$ (7,942)
Receipts over (under) expenditures	13,708	(1,476)		
Unencumbered cash, beginning of year	4,041	17,749		
Unencumbered cash, end of year	\$ 17,749	\$ 16,273		

WALLACE COUNTY, KANSAS
 Fire District No. 2 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 68,595	\$ 68,731	\$ 69,414	\$ (683)
Motor vehicle	2,655	3,729	4,158	(429)
Recreational vehicle	39	63	58	5
Delinquent property	304	621	-	621
Intergovernmental receipts	631	3,123	-	3,123
Donations	7,687	-	-	-
Total receipts	<u>79,911</u>	<u>76,267</u>	<u>\$ 73,630</u>	<u>\$ 2,637</u>
Expenditures:				
Public safety:				
Contractual services	5,557	6,422	\$ 24,500	\$ (18,078)
Commodities	4,852	9,015	12,000	(2,985)
Capital outlay	34,176	55,537	12,517	43,020
Transfers out	7,327	13,000	35,000	(22,000)
Total expenditures	<u>51,912</u>	<u>83,974</u>	<u>\$ 84,017</u>	<u>\$ (43)</u>
Receipts over (under) expenditures	27,999	(7,707)		
Unencumbered cash, beginning of year	<u>23,914</u>	<u>51,913</u>		
Unencumbered cash, end of year	<u>\$ 51,913</u>	<u>\$ 44,206</u>		

WALLACE COUNTY, KANSAS
 Fire District No. 3 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 59,469	\$ 50,282	\$ 50,666	\$ (384)
Motor vehicle	1,562	2,056	2,365	(309)
Recreational vehicle	24	36	32	4
Delinquent property	259	231	-	231
Total receipts	<u>61,314</u>	<u>52,605</u>	<u>\$ 53,063</u>	<u>\$ (458)</u>
Expenditures:				
Public safety:				
Contractual services	3,772	5,470	\$ 7,300	\$ (1,830)
Commodities	1,410	7,463	6,200	1,263
Capital outlay	12,454	-	22,000	(22,000)
Transfers out	20,167	30,000	30,000	-
Total expenditures	<u>37,803</u>	<u>42,933</u>	<u>\$ 65,500</u>	<u>\$ (22,567)</u>
Receipts over expenditures	23,511	9,672		
Unencumbered cash, beginning of year	<u>17,281</u>	<u>40,792</u>		
Unencumbered cash, end of year	<u>\$ 40,792</u>	<u>\$ 50,464</u>		

WALLACE COUNTY, KANSAS
 Fire Districts Multi-Year Capital Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 10,000	\$ 10,000
Total receipts	10,000	10,000
Expenditures:		
Public safety:		
Contractual services	-	-
Total expenditures	-	-
Receipts over expenditures	10,000	10,000
Unencumbered cash, beginning of year	15,000	25,000
Unencumbered cash, end of year	\$ 25,000	\$ 35,000

WALLACE COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over Under
	Actual	Actual	Budget	(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 158,204	\$ 158,546	\$ 160,146	\$ (1,600)
Motor vehicle	10,696	11,166	10,642	524
Recreational vehicle	133	145	129	16
Delinquent property	1,253	2,246	-	2,246
Intergovernmental receipts	18,773	71,923	52,778	19,145
Licenses and fees	79,844	74,046	-	74,046
Total receipts	268,903	318,072	\$ 223,695	\$ 94,377
Expenditures:				
Health and sanitation:				
Personnel services	109,355	156,182	\$ 106,760	\$ 49,422
Contractual services	33,418	31,852	36,450	(4,598)
Commodities	58,942	108,230	103,278	4,952
Employee benefits	-	-	30,000	(30,000)
Capital outlay	4,200	9,365	181,804	(172,439)
Transfers out	10,000	10,000	10,000	-
Total expenditures	215,915	315,629	\$ 468,292	\$ (152,663)
Receipts over expenditures	52,988	2,443		
Unencumbered cash, beginning of year	277,685	330,673		
Unencumbered cash, end of year	\$ 330,673	\$ 333,116		

WALLACE COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 122,432	\$ 73,294	\$ 74,023	\$ (729)
Motor vehicle	8,561	8,346	8,235	111
Recreational vehicle	104	109	100	9
Delinquent property	982	629	-	629
Product sales	68,498	9,596	50,000	(40,404)
Total receipts	200,577	91,974	\$ 132,358	\$ (40,384)
Expenditures:				
Public works:				
Personnel services	74,920	79,735	\$ 70,190	\$ 9,545
Contractual services	9,546	7,112	10,100	(2,988)
Commodities	137,085	63,140	113,900	(50,760)
Capital outlay	9,056	1,402	15,000	(13,598)
Transfers out	-	7,500	7,500	-
Total expenditures	230,607	158,889	\$ 216,690	\$ (57,801)
Receipts under expenditures	(30,030)	(66,915)		
Unencumbered cash, beginning of year	119,999	89,969		
Unencumbered cash, end of year	\$ 89,969	\$ 23,054		

WALLACE COUNTY, KANSAS
 Park Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 52,872	\$ 56,970	\$ 57,514	\$ (544)
Motor vehicle	3,307	3,583	3,557	26
Recreational vehicle	41	47	43	4
Delinquent property	387	280	-	280
Sales and fees	6,147	6,014	10,000	(3,986)
Other	349	29	-	29
Total cash receipts	<u>63,103</u>	<u>66,923</u>	<u>\$ 71,114</u>	<u>\$ (4,191)</u>
Expenditures:				
Culture and recreation:				
Personnel services	29,407	27,630	\$ 32,000	\$ (4,370)
Contractual services	13,074	19,011	22,950	(3,939)
Commodities	16,128	14,164	12,500	1,664
Capital outlay	962	-	-	-
Transfers out	6,679	7,500	7,500	-
Total expenditures	<u>66,250</u>	<u>68,305</u>	<u>\$ 74,950</u>	<u>\$ (6,645)</u>
Receipts under expenditures	(3,147)	(1,382)		
Unencumbered cash, beginning of year	<u>4,529</u>	<u>1,382</u>		
Unencumbered cash, end of year	<u>\$ 1,382</u>	<u>\$ -</u>		

WALLACE COUNTY, KANSAS
Prairie Dog Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Intergovernmental receipts	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
User fees	<u>2,838</u>	<u>7,562</u>	<u>2,000</u>	<u>5,562</u>
Total receipts	<u>8,838</u>	<u>13,562</u>	<u>\$ 8,000</u>	<u>\$ 5,562</u>
Expenditures:				
Public works:				
Contractual services	97	330	\$ 2,600	\$ (2,270)
Commodities	<u>11,069</u>	<u>11,160</u>	<u>8,890</u>	<u>2,270</u>
Total expenditures	<u>11,166</u>	<u>11,490</u>	<u>\$ 11,490</u>	<u>\$ -</u>
Receipts over (under) expenditures	(2,328)	2,072		
Unencumbered cash, beginning of year	<u>4,849</u>	<u>2,521</u>		
Unencumbered cash, end of year	<u>\$ 2,521</u>	<u>\$ 4,593</u>		

WALLACE COUNTY, KANSAS
Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Intergovernmental receipts	\$ 8,326	\$ 9,156	\$ 5,000	\$ 4,156
Sales and fees	25,758	15,810	37,050	(21,240)
Donations	13,417	11,915	-	11,915
Use of money and property	4	4	-	4
Transfers in	6,000	7,500	7,500	-
Total cash receipts	53,505	44,385	\$ 49,550	\$ (5,165)
Expenditures:				
Culture and recreation:				
Personnel services	16,181	19,797	\$ 25,000	\$ (5,203)
Contractual services	7,337	5,168	7,250	(2,082)
Commodities	7,138	7,772	7,300	472
Capital outlay	24,360	478	10,000	(9,522)
Transfers out	-	10,000	-	10,000
Total expenditures	55,016	43,215	\$ 49,550	\$ (6,335)
Receipts over (under) expenditures	(1,511)	1,170		
Unencumbered cash, beginning of year	7,675	6,164		
Unencumbered cash, end of year	\$ 6,164	\$ 7,334		

WALLACE COUNTY, KANSAS
 Road and Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 774,449	\$ 1,010,422	\$ 1,020,697	\$ (10,275)
Motor vehicle	51,297	51,396	52,107	(711)
Recreational vehicle	617	679	633	46
Delinquent property	6,039	4,249	-	4,249
Intergovernmental receipts	206,043	205,997	200,872	5,125
Other	88,779	42,539	-	42,539
Total receipts	1,127,224	1,315,282	\$ 1,274,309	\$ 40,973
Expenditures:				
Public works:				
Personnel services	523,248	593,052	\$ 578,326	\$ 14,726
Contractual services	48,823	20,225	90,675	(70,450)
Commodities	224,185	364,420	329,500	34,920
Capital outlay	171,569	5,030	20,000	(14,970)
Transfers out	150,000	600,000	600,000	-
Total expenditures	1,117,825	1,582,727	\$ 1,618,501	\$ (35,774)
Receipts over (under) expenditures	9,399	(267,445)		
Unencumbered cash, beginning of year	454,976	464,375		
Unencumbered cash, end of year	\$ 464,375	\$ 196,930		

WALLACE COUNTY, KANSAS
 Sheriff Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 524,976	\$ 592,352	\$ 594,898	\$ (2,546)
Motor vehicle	27,772	31,421	35,146	(3,725)
Recreational vehicle	373	460	427	33
Delinquent property	3,277	2,677	-	2,677
Licenses and fees	1,062	11,309	-	11,309
Law enforcement contract	55,000	55,000	55,000	-
Total receipts	612,460	693,219	\$ 685,471	\$ 7,748
Expenditures:				
Public safety:				
Personnel services	495,846	586,563	\$ 500,076	\$ 86,487
Contractual services	45,973	37,388	54,230	(16,842)
Commodities	18,945	21,701	36,000	(14,299)
Capital outlay	12,437	1,049	3,500	(2,451)
Contingencies	-	-	30,000	(30,000)
Transfers out	20,000	-	50,000	(50,000)
Total expenditures	593,201	646,701	\$ 673,806	\$ (27,105)
Receipts over expenditures	19,259	46,518		
Unencumbered cash (deficit), beginning of year	(13,505)	5,754		
Unencumbered cash, end of year	\$ 5,754	\$ 52,272		

WALLACE COUNTY, KANSAS
Special Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Motor vehicle	\$ 2,730	\$ 933	\$ -	\$ 933
Recreational vehicle	33	9	-	9
Delinquent property	240	36	-	36
Other	374,625	62,195	-	62,195
Transfers in	132,887	741,948	-	741,948
Total receipts	510,515	805,121	\$ -	\$ 805,121
Expenditures:				
Public works:				
Capital outlay	228,162	593,331	\$ 1,105,204	\$ (511,873)
Total expenditures	228,162	593,331	\$ 1,105,204	\$ (511,873)
Receipts over expenditures	282,353	211,790		
Unencumbered cash, beginning of year	1,004,699	1,287,052		
Unencumbered cash, end of year	\$ 1,287,052	\$ 1,498,842		

WALLACE COUNTY, KANSAS
 Bioterrorism Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	\$ 9,859	\$ 8,684
Total receipts	<u>9,859</u>	<u>8,684</u>
Expenditures:		
General government:		
Contractual services	4,118	3,399
Commodities	1,796	2,593
Capital outlay	<u>1,030</u>	<u>-</u>
Total expenditures	<u>6,944</u>	<u>5,992</u>
Receipts over expenditures	2,915	2,692
Unencumbered cash, beginning of year	<u>6,867</u>	<u>9,782</u>
Unencumbered cash, end of year	<u><u>\$ 9,782</u></u>	<u><u>\$ 12,474</u></u>

WALLACE COUNTY, KANSAS
 CARES Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	\$ -	\$ 85,802
Total receipts	-	85,802
Expenditures:		
General government:		
Contractual services	-	76,802
Commodities	-	9,000
Total expenditures	-	85,802
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ -

WALLACE COUNTY, KANSAS
 Clerk's Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 573	\$ 1,217
Total receipts	573	1,217
Expenditures:		
General government:		
Contractual services	-	-
Total expenditures	-	-
Receipts over expenditures	573	1,217
Unencumbered cash, beginning of year	2,163	2,736
Unencumbered cash, end of year	\$ 2,736	\$ 3,953

WALLACE COUNTY, KANSAS
 Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 128,840	\$ 189,750
Total receipts	<u>128,840</u>	<u>189,750</u>
Expenditures:		
General government:		
Capital outlay	<u>26,724</u>	<u>56,728</u>
Total expenditures	<u>26,724</u>	<u>56,728</u>
Receipts over expenditures	102,116	133,022
Unencumbered cash, beginning of year	<u>1,038,113</u>	<u>1,140,229</u>
Unencumbered cash, end of year	<u><u>\$ 1,140,229</u></u>	<u><u>\$ 1,273,251</u></u>

WALLACE COUNTY, KANSAS
Emergency 911 Wireless Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	\$ 52,852	\$ 59,972
Use of money and property	309	362
Total receipts	<u>53,161</u>	<u>60,334</u>
Expenditures:		
Public safety:		
Contractual services	<u>31,221</u>	<u>23,535</u>
Total expenditures	<u>31,221</u>	<u>23,535</u>
Receipts over expenditures	21,940	36,799
Unencumbered cash, beginning of year	<u>145,191</u>	<u>167,131</u>
Unencumbered cash, end of year	<u><u>\$ 167,131</u></u>	<u><u>\$ 203,930</u></u>

WALLACE COUNTY, KANSAS
 Free Fair Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	\$ 18,000	\$ 18,000
Licenses and fees	500	250
Use of money and property	21	14
Other	22,979	5,146
Livestock sales	<u>144,413</u>	<u>171,637</u>
Total receipts	<u>185,913</u>	<u>195,047</u>
Expenditures:		
Culture and recreation:		
Contractual services	170,047	182,798
Commodities	13,807	10,139
Capital outlay	<u>2,829</u>	<u>1,776</u>
Total expenditures	<u>186,683</u>	<u>194,713</u>
Receipts over (under) expenditures	(770)	334
Unencumbered cash, beginning of year	<u>36,504</u>	<u>35,734</u>
Unencumbered cash, end of year	<u><u>\$ 35,734</u></u>	<u><u>\$ 36,068</u></u>

WALLACE COUNTY, KANSAS
 Motor Vehicle Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 17,350	\$ 16,489
Other	1,224	4,922
Total receipts	<u>18,574</u>	<u>21,411</u>
Expenditures:		
General government:		
Contractual services	8,659	17,100
Transfers out	9,915	4,311
Total expenditures	<u>18,574</u>	<u>21,411</u>
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>
Unencumbered cash, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

WALLACE COUNTY, KANSAS
Multi-Year Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

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

WALLACE COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

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

WALLACE COUNTY, KANSAS
Prosecuting Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 199	\$ 126
Total receipts	<u>199</u>	<u>126</u>
Expenditures:		
Public safety:		
Contractual services	<u>362</u>	<u>126</u>
Total expenditures	<u>362</u>	<u>126</u>
Receipts over (under) expenditures	(163)	-
Unencumbered cash, beginning of year	<u>1,235</u>	<u>1,072</u>
Unencumbered cash, end of year	<u><u>\$ 1,072</u></u>	<u><u>\$ 1,072</u></u>

WALLACE COUNTY, KANSAS
Prosecuting Attorney's Worthless Check Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	\$ 40	\$ 110
Total receipts	40	110
Expenditures:		
Public safety:		
Contractual services	-	-
Total expenditures	-	-
Receipts over expenditures	40	110
Unencumbered cash, beginning of year	1,688	1,728
Unencumbered cash, end of year	\$ 1,728	\$ 1,838

WALLACE COUNTY, KANSAS
 Register of Deeds' Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 2,292	\$ 4,868
Total receipts	<u>2,292</u>	<u>4,868</u>
Expenditures:		
General government:		
Contractual services	807	268
Capital outlay	<u>928</u>	<u>1,397</u>
Total expenditures	<u>1,735</u>	<u>1,665</u>
Receipts over expenditures	557	3,203
Unencumbered cash, beginning of year	<u>9,201</u>	<u>9,758</u>
Unencumbered cash, end of year	<u><u>\$ 9,758</u></u>	<u><u>\$ 12,961</u></u>

WALLACE COUNTY, KANSAS
 Sheriff Drug Forfeiture Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	\$ 114,892	\$ 86,954
Total receipts	<u>114,892</u>	<u>86,954</u>
Expenditures:		
Public safety:		
Personnel services	35,437	19,628
Contractual	21,777	56,637
Commodities	35,955	11,047
Capital outlay	<u>657</u>	<u>87</u>
Total expenditures	<u>93,826</u>	<u>87,399</u>
Receipts over (under) expenditures	21,066	(445)
Unencumbered cash, beginning of year	<u>22,578</u>	<u>43,644</u>
Unencumbered cash, end of year	<u><u>\$ 43,644</u></u>	<u><u>\$ 43,199</u></u>

WALLACE COUNTY, KANSAS
 SPARK Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	\$ -	\$ 298,051
Total receipts	-	298,051
Expenditures:		
General government:		
Commodities	-	290,118
Total expenditures	-	290,118
Receipts over expenditures	-	7,933
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ 7,933

WALLACE COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 4,141	\$ 4,515
Total receipts	<u>4,141</u>	<u>4,515</u>
Expenditures:		
Public safety:		
Contractual	200	400
Capital outlay	<u>13,529</u>	<u>-</u>
Total expenditures	<u>13,729</u>	<u>400</u>
Receipts over (under) expenditures	(9,588)	4,115
Unencumbered cash, beginning of year	<u>13,161</u>	<u>3,573</u>
Unencumbered cash, end of year	<u><u>\$ 3,573</u></u>	<u><u>\$ 7,688</u></u>

WALLACE COUNTY, KANSAS
Special Road and Bridge Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 150,000	\$ 150,000
Total receipts	<u>150,000</u>	<u>150,000</u>
Expenditures:		
Public works:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	150,000	150,000
Unencumbered cash, beginning of year	<u>573,121</u>	<u>723,121</u>
Unencumbered cash, end of year	<u><u>\$ 723,121</u></u>	<u><u>\$ 873,121</u></u>

WALLACE COUNTY, KANSAS
Special Road Machinery and Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ -	\$ 450,000
Total receipts	-	450,000
Expenditures:		
Public works:		
Capital outlay	334,357	254,600
Total expenditures	334,357	254,600
Receipts over (under) expenditures	(334,357)	195,400
Unencumbered cash, beginning of year	356,436	22,079
Unencumbered cash, end of year	\$ 22,079	\$ 217,479

WALLACE COUNTY, KANSAS
Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 573	\$ 1,217
Total receipts	573	1,217
Expenditures:		
General government:		
Contractual services	-	-
Total expenditures	-	-
Receipts over expenditures	573	1,217
Unencumbered cash, beginning of year	3,432	4,005
Unencumbered cash, end of year	\$ 4,005	\$ 5,222

Bond and Interest Fund

Bond and Interest Description

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

WALLACE COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 316,306	\$ 292,018	\$ 294,965	\$ (2,947)
Motor vehicle	27,626	25,557	21,272	4,285
Recreational vehicle	349	319	258	61
Delinquent property	3,136	1,704	-	1,704
Federal tax credit	55,650	52,852	27,930	24,922
Total receipts	<u>403,067</u>	<u>372,450</u>	<u>\$ 344,425</u>	<u>\$ 28,025</u>
Expenditures:				
General government:				
Principal	230,000	235,000	\$ 235,000	\$ -
Interest and fees	173,562	162,302	162,300	2
Cash basis reserve	-	-	75,000	(75,000)
Total expenditures	<u>403,562</u>	<u>397,302</u>	<u>\$ 472,300</u>	<u>\$ (74,998)</u>
Receipts under expenditures	(495)	(24,852)		
Unencumbered cash, beginning of year	<u>128,221</u>	<u>127,726</u>		
Unencumbered cash, end of year	<u>\$ 127,726</u>	<u>\$ 102,874</u>		

Agency Funds

Fund Description

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

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

District Court:

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

Law Library:

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

Recreation Commission:

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

Sheriff Special Investigations:

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

County Treasurer – Mortgage Registration Fees:

This fund is used to account for mortgage registration fees.

County Treasurer – Payroll Clearing:

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

County Treasurer – Drug Forfeiture Holding:

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

County Treasurer – Stray Animal:

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

County Treasurer – Wildlife and Parks:

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

County Treasurer – Motor Vehicle Fees and Sales Tax Collections:

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

County Treasurer – Tax Collections:

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

County Treasurer – Tax Distributions:

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

WALLACE COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

	Cash Balance 01/01/20	Receipts	Disburse- ments	Cash Balance 12/31/20
Trust and Agency Funds:				
District Court	\$ 6,349	\$ 50,940	\$ 56,289	\$ 1,000
Law Library	13,610	756	363	14,003
Recreation Commission	2,620	18,334	18,843	2,111
Sheriff Special Investigation	1,225	2,500	-	3,725
County Treasurer:				
Mortgage Registration Fees	235	2,434	2,362	307
Payroll Clearing	1,906	1,200,843	1,200,436	2,313
Drug Forfeiture Holding	2,152	-	-	2,152
Stray Animal	39	2,825	1,491	1,373
Wildlife and Parks	-	2,373	2,373	-
Motor Vehicle Fees and				
Sales Tax Collections	117,892	798,470	807,269	109,093
Tax Collections	4,694,393	6,535,678	6,598,803	4,631,268
Tax Distributions	1,534	2,830,354	2,831,138	750
Total	<u>\$ 4,841,955</u>	<u>\$ 11,445,507</u>	<u>\$ 11,519,367</u>	<u>\$ 4,768,095</u>

Other Supplemental Information

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 1,701,298	\$ 1,318,291	\$ 1,331,625	\$ (13,334)
Motor vehicle	111,265	118,783	114,434	4,349
Recreational vehicle	1,354	1,531	1,390	141
Delinquent property	13,149	8,793	-	8,793
Interest and fees:				
Delinquent	13,672	13,765	6,000	7,765
Intangibles	3,095	3,221	2,946	275
Local sales	87,973	176,198	126,000	50,198
Total taxes	1,931,806	1,640,582	1,582,395	58,187
Intergovernmental receipts:				
Grant income	-	10,944	553	10,391
Mineral production tax	6,851	4,637	5,000	(363)
Total intergovernmental receipts	6,851	15,581	5,553	10,028
Licenses and fees:				
Mortgage registration fees	16,571	33,623	-	33,623
Other fees	815	989	50	939
Officers' fees	2,973	3,153	-	3,153
Diversion fees	1,715	1,900	8,277	(6,377)
Total licenses and fees	22,074	39,665	8,327	31,338
Use of money and property:				
Interest on investments	37,069	152,656	10,000	142,656
Other:				
Other	18,473	15,005	10,000	5,005
Transfers in	9,915	4,311	-	4,311
Total receipts	\$ 2,026,188	\$ 1,867,800	\$ 1,616,275	\$ 251,525
Expenditures:				
General government:				
General and administrative:				
Personnel services	\$ 180,937	\$ 182,707	\$ 206,000	\$ (23,293)
Contractual services	269,431	165,932	225,150	(59,218)
Commodities	13,957	12,177	13,200	(1,023)
Capital outlay	1,225	883	1,063,987	(1,063,104)
Total general and administrative	465,550	361,699	1,508,337	(1,146,638)

(continued)

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over Under
	Actual	Actual	Budget	(Under)
Expenditures (continued):				
General government (continued):				
County Commission:				
Personnel services	\$ 47,146	\$ 52,375	\$ 54,000	\$ (1,625)
Contractual services	2,400	2,961	6,600	(3,639)
Commodities	-	96	500	(404)
Capital outlay	212	-	-	-
Total County Commission	49,758	55,432	61,100	(5,668)
County Clerk:				
Personnel services	72,340	92,096	82,445	9,651
Contractual services	3,943	3,824	7,550	(3,726)
Commodities	1,764	1,031	1,250	(219)
Capital outlay	399	1,835	1,000	835
Total County Clerk	78,446	98,786	92,245	6,541
County Treasurer:				
Personnel services	67,110	78,826	70,900	7,926
Contractual services	5,127	3,707	11,550	(7,843)
Commodities	2,110	3,553	3,300	253
Capital outlay	70	419	500	(81)
Total County Treasurer	74,417	86,505	86,250	255
Register of Deeds:				
Personnel services	37,980	40,158	42,500	(2,342)
Contractual services	5,828	5,344	7,300	(1,956)
Commodities	43	360	450	(90)
Capital outlay	1,268	1,291	2,250	(959)
Total Register of Deeds	45,119	47,153	52,500	(5,347)
Building and grounds:				
Personnel services	37,707	42,513	40,000	2,513
Contractual services	2,047	7,338	3,500	3,838
Commodities	9,268	8,499	10,700	(2,201)
Capital outlay	408	388	1,200	(812)
Total building and grounds	49,430	58,738	55,400	3,338
Safety officer:				
Personnel services	61	-	4,464	(4,464)
Contractual services	776	-	1,250	(1,250)
Commodities	15	-	500	(500)
Total safety officer	852	-	6,214	(6,214)

(continued)

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	
Expenditures (continued):				
General government (continued):				
Other agencies:				
Soil conservation	\$ 16,150	\$ 17,000	\$ 17,000	\$ -
Agricultural extension	462	430	-	430
Free Fair	18,000	18,000	18,000	-
Historical collections	12,000	10,000	10,000	-
Total other agencies	46,612	45,430	45,000	430
Total general government	810,184	753,743	1,907,046	(1,153,303)
Public safety:				
County Attorney:				
Personnel services	56,697	63,496	58,000	5,496
Contractual services	18,848	17,000	18,000	(1,000)
Capital outlay	-	-	1,500	(1,500)
Total County Attorney	75,545	80,496	77,500	2,996
Emergency preparedness:				
Personnel services	9,500	10,011	9,500	511
Contractual services	2,358	2,583	3,535	(952)
Commodities	-	11,273	600	10,673
Total emergency preparedness	11,858	23,867	13,635	10,232
Court services:				
Contractual services	24,409	14,033	29,653	(15,620)
Commodities	1,248	1,063	1,400	(337)
Capital outlay	3,438	-	2,500	(2,500)
Total court services	29,095	15,096	33,553	(18,457)
Diversion:				
Contractual services	-	1,500	21,346	(19,846)
Other agencies:				
NWKSVS - domestic violence	-	-	500	(500)
Western KS Child Advocacy Center	5,000	6,000	6,000	-
Total other agencies	5,000	6,000	6,500	(500)
Total public safety	121,498	126,959	152,534	(25,575)

(continued)

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued):				
Health and welfare:				
Other agencies:				
Elderly	\$ 3,904	\$ 3,966	\$ 5,000	\$ (1,034)
Joint mental health	8,500	8,500	8,500	-
Developmentally handicapped	3,000	3,000	3,000	-
Nursing home subsidy	190,000	30,000	110,000	(80,000)
Community Care Center facility	31,924	9,090	80,000	(70,910)
Landfill	115,635	66,285	125,000	(58,715)
Community improvement	15,880	18,052	15,000	3,052
Rural opportunity	-	-	15,000	(15,000)
Total other agencies	368,843	138,893	361,500	(222,607)
Total health and welfare	368,843	138,893	361,500	(222,607)
Transfers out	168,387	500,000	3,000	497,000
Total expenditures	\$ 1,468,912	\$ 1,519,595	\$ 2,424,080	\$ (904,485)

WALLACE COUNTY, KANSAS
 Reconciliation of 2019 Tax Roll
 Regulatory Basis
 For the Year Ended December 31, 2020

2019 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		\$ 6,754,354
Supplemental tax roll		153
2019 taxes abated		<u>(13,298)</u>
2019 tax roll as adjusted		<u>\$ 6,741,209</u>
2019 Tax Roll Accounted For:		
2019 current tax collections		\$ 6,672,481
Delinquent taxes:		
Personal property tax warrants	\$ 8,397	
Real estate taxes	<u>60,331</u>	<u>68,728</u>
2019 total tax roll		<u>\$ 6,741,209</u>