WALLACE COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

FOR THE YEAR ENDED
December 31, 2024

WALLACE COUNTY, KANSAS

Regulatory Basis Financial Statement

For the Year Ended December 31, 2024

TABLE OF CONTENTS

INTRODUCTORY SECTION

Title Page
Table of Contents i-ii

FINANCIAL SECTION

Independent Auditor's Report 1-3

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

Notes to the Financial Statement 6-16

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

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

SCHEDULE 2
Schedule of Receipts and Expenditures -

A.	General Fund	20
B.	Ambulance Fund	25
C.	Appraiser Fund	26
D.	Direct Election Fund	27
E.	Employee Benefit Fund	28
F.	Fire District No. 1 Fund	29
G.	Fire District No. 2 Fund	30
H	Fire District No. 3 Fund	31
I.	Fire Districts Multi-Year Capital Improvement Fund	32
J.	Health Fund	33
K.	Landfill Fund	34
L.	Noxious Weed Fund	35
M.	Opioids Fund	36
N.	Park Fund	37
O.	Prairie Dog Fund	38
P.	Recreation Fund	39
Q.	Road and Bridge Fund	40
R.	Sheriff Fund	41
S.	American Rescue Plan Act (ARPA) Fund	42
T.	Domestic Violence Special Program Fund	43
U.	Public Health Emergency Preparedness Fund	44
V.	Clerk's Technology Fund	45
W	Equipment Reserve Fund	46
X.	Emergency 911 Wireless Fund	47
Y.	Free Fair Fund	48
Z.	Landfill Closure and Post-Closure Fund	49
AA.	Motor Vehicle Operating Fund	50

WALLACE COUNTY, KANSAS

Regulatory Basis Financial Statement

For the Year Ended December 31, 2024

TABLE OF CONTENTS

(continued)

SCHEDULE 2
Schedule of Receipts and Expenditures - (continued)

AB.	Multi-Year Capital Improvement Fund	51
AC.	Prosecuting Attorney's Training Fund	52
AD.	Prosecuting Attorney's Worthless Check Fund	53
AE.	Register of Deeds' Technology Fund	54
AF.	Sheriff Drug Forfeiture Fund	55
AG.	Special Building Fund	56
AH.	Special Law Enforcement Trust Fund	57
AI.	Special Road and Bridge Fund	58
AJ.	Special Road Machinery Fund	59
AK.	Treasurer's Technology Fund	60
AL.	Wallace County Community Development Grants Fund	61
AM.	Western Pyramid Regional Grant Fund	62
AN.	Bond and Interest Fund	64

SCHEDULE 3
Schedule of Receipts and Disbursements - Agency Funds 66

OTHER SUPPLEMENTARY INFORMATION

SCHEDULE 4
Schedule of Receipts and Expenditures - Actual and Budget - General Fund 68-70

SCHEDULE 5
Reconciliation of 2023 Tax Roll 71

FINANCIAL

SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Wallace County Courthouse
Sharon Springs, Kansas 67758

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Wallace County, Kansas (the County), a municipality, as of and for the year ended December 31, 2024, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *Kansas Municipal Audit and Accounting Guide's (KMAAG)* regulatory basis of accounting and budget laws as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *KMAAG*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the *KMAAG* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and the *KMAAG*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash (the financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures, and the schedule of receipts and disbursements - agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented under the provisions of the *KMAAG*. The other supplementary information (Schedules 4 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the

financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with GAAS and the *KMAAG*, the financial statement of the County as of and for the year ended December 31, 2023, (not presented herein), and have issued our report thereon dated May 30, 2024, which contained an unmodified opinion on the financial statement. The 2023 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2024, (Schedules 2 and 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 financial statement or to the 2023 financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

June 5, 2025

Financial Statement

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

Fund	Unencumbered Cash 01/01/24	Receipts	Expenditures	Unencumbered Cash 12/31/24	Add Payables and Encumbrances	Treasurer's Cash 12/31/24
General	$ 2,016,859	$ 1,658,594	$ 1,451,139	$ 2,224,314	$ 12,127	$ 2,236,441
Special Purpose Funds						
Ambulance	153,223	137,335	151,690	138,868	1,321	140,189
Appraiser	21,662	171,139	132,791	60,010	74	60,084
Direct Election	16,837	41,567	38,264	20,140	-	20,140
Employee Benefit	69,588	236,261	181,102	124,747	-	124,747
Fire District No. 1	4,960	48,174	48,121	5,013	119	5,132
Fire District No. 2	60,120	99,025	103,394	55,751	580	56,331
Fire District No. 3	4,589	81,131	82,737	2,983	536	3,519
Fire Districts Multi-Year Capital Improvement	75,000	48,000	-	123,000	-	123,000
Health	216,900	251,496	391,339	77,057	4,617	81,674
Landfill	34,178	335,930	288,519	81,589	2,267	83,856
Noxious Weed	78,134	131,355	162,113	47,376	596	47,972
Opioids	2,938	2,896	-	5,834	-	5,834
Park	27,706	120,735	111,186	37,255	172	37,427
Prairie Dog	1,349	8,824	7,390	2,783	177	2,960
Recreation	8,877	30,550	29,926	9,501	535	10,036
Road and Bridge	139,503	1,349,774	1,289,575	199,702	22,409	222,111
Sheriff	67,951	907,891	894,899	80,943	2,046	82,989
American Rescue Plan Act (ARPA)	4,906	49	4,955	-	-	-
Domestic Violence Special Program	-	100	-	100	-	100
Public Health Emergency Preparedness	41,736	8,690	4,129	46,297	80	46,377
Clerk's Technology	3,593	717	-	4,310	-	4,310
Equipment Reserve	1,425,850	375,700	307,703	1,493,847	199,698	1,693,545
Emergency 911 Wireless	188,000	66,655	64,131	190,524	1,750	192,274
Free Fair	79,116	345,163	346,332	77,947	-	77,947
Landfill Closure and Post-Closure	438,016	33,922	-	471,938	-	471,938
Motor Vehicle Operating	-	17,010	17,010	-	-	-
Multi-Year Capital Improvement	360,172	-	-	360,172	-	360,172
Prosecuting Attorney's Training	1,311	845	1,006	1,150	-	1,150
Prosecuting Attorney's Worthless Check	1,848	-	-	1,848	-	1,848
Register of Deeds' Technology	10,011	2,868	2,840	10,039	-	10,039
Sheriff Drug Forfeiture	55,679	-	55,679	-	4,965	4,965
Special Building	1,368,757	41,950	94,994	1,315,713	282	1,315,995
Special Law Enforcement Trust	23,463	80,326	84,527	19,262	2,601	21,863
Special Road and Bridge	115,000	300,000	-	415,000	-	415,000
Special Road Machinery	33,020	100,000	-	133,020	-	133,020
Treasurer's Technology	7,581	717	-	8,298	-	8,298
Wallace County Community Development Grants	73,116	94,739	103,967	63,888	348	64,236
Western Pyramid Regional Grant	-	20,012	17,000	3,012	5,640	8,652
Total Special Purpose Funds	5,214,690	5,491,546	5,017,319	5,688,917	250,813	5,939,730
Bond and Interest Fund						
Bond and Interest	82,109	283,127	284,000	81,236	-	81,236
Total Reporting Entity (excluding Agency Funds) (memorandum only)	$ 7,313,658	$ 7,433,267	$ 6,752,458	$ 7,994,467	$ 262,940	$ 8,257,407

Composition of Cash	
Eastern Colorado Bank:	
Demand deposits	$ 229,321
Time deposits	7,351,334
Certificates of deposit	5,005,215
Total cash in bank	12,585,870
Cash on hand	2,685
Plus deposits in transit	7,548
Less outstanding checks	(119,716)
Total cash	12,476,387
Less Agency Funds per Schedule 3	(4,218,980)
Total Treasurer's cash (excluding Agency Funds)	$ 8,257,407

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

Notes to the Financial Statement

1. Summary of significant accounting policies

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

A. Financial reporting entity

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

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

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

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

C. Regulatory basis fund types

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

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

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

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

Agency funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (e.g., payroll clearing account, county treasurer tax collection accounts, etc.).

1. Summary of significant accounting policies (continued)

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, time deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the General fund.

E. Property taxes and special assessments

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

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments received prior to the issuance of general obligation bonds are recorded as revenue in the appropriate project fund. Further, state statutes require levying additional general ad valorem property taxes in the Bond and Interest fund to finance delinquent special assessments receivable.

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2024, 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.

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

1. Summary of significant accounting policies (continued)

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

2. Stewardship, compliance and accountability

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

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

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

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

   The legal level of budgetary control is the fund level. The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds.

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

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)
A legal operating budget is not required for capital projects funds, trust funds, agency funds and the following special purpose funds:

Fire Districts Multi-Year Capital Improvement
American Rescue Plan Act (ARPA)
Domestic Violence Special Program
Public Health Emergency Preparedness
Clerk's Technology
Equipment Reserve
Emergency 911 Wireless
Free Fair
Landfill Closure and Post-Closure
Motor Vehicle Operating
Multi-Year Capital Improvement
Prosecuting Attorney's Training
Prosecuting Attorney's Worthless Check
Register of Deeds' Technology
Sheriff Drug Forfeiture
Special Building
Special Law Enforcement Trust
Special Road and Bridge
Special Road Machinery
Treasurer's Technology
Wallace County Community Development Grants
Western Pyramid Regional Grant

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

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

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2024.

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3. Detailed notes on all funds

A. Deposits and investments

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

Cash on hand	$ 2,685
Carrying amount of deposits	12,473,702
Total cash	$ 12,476,387

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, 2024, the County's carrying amount of deposits was $12,473,702 and the bank balance was $12,585,870. Of the bank balance, 100% of the balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $542,976 was covered by federal depository insurance and $12,042,894 by irrevocable letters of credit in the County's name.

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3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk - deposits (continued)
The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Eastern Colorado Bank
FDIC coverage	$ 542,976
Letters of credit	14,000,000
Total coverage	$ 14,542,976
Funds on deposit	$ 12,585,870
Funds at risk	$ -

Custodial 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, 2024.

B. Capital projects
Capital project authorizations with approved change orders compared with expenditures from inception are as follows at December 31, 2024:

	Project Authorization	Expenditures to Date	Committed
Pool repairs	$ 93,780	$ 93,780	$ -
Smoky Hill River low water crossing	187,439	-	187,439
Design engineering for Off-System #29	42,500	-	42,500

C. Long-term contractual indebtedness
Changes in long-term contractual indebtedness for the County for the year ended December 31, 2024, were as follows:

Issue	Date of Issue	Maximum Interest Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/24	Additions	Reductions/ Payments	Balance 12/31/24	Interest Paid
General obligation bond payable:									
Series 2016	06/01/16	3.00%	$ 2,395,000	09/01/30	$ 1,750,000	$ -	$ 230,000	$ 1,520,000	$ 52,500
Finance lease payable:									
TAAS computer equipment	12/13/22	4.27%	198,897	04/01/26	156,869	-	65,324	91,545	5,430
Total contractual indebtedness					$ 1,906,869	$ -	$ 295,324	$ 1,611,545	$ 57,930

3. Detailed notes on all funds (continued)

C. Long-term contractual indebtedness (continued)
Current maturities of long-term contractual indebtedness and interest for the next five years and in five-year increments through maturity are as follows:

	Year						
	2025	2026	2027	2028	2029	2030	Total
Principal:							
General obligation bond payable	$ 235,000	$ 245,000	$ 245,000	$ 255,000	$ 270,000	$ 270,000	$ 1,520,000
Finance lease payable	68,169	23,376	-	-	-	-	91,545
Total principal	303,169	268,376	245,000	255,000	270,000	270,000	1,611,545
Interest:							
General obligation bond payable	45,600	38,550	31,200	23,850	16,200	8,100	163,500
Finance lease payable	2,585	208	-	-	-	-	2,793
Total interest	48,185	38,758	31,200	23,850	16,200	8,100	166,293
Total principal and interest	$ 351,354	$ 307,134	$ 276,200	$ 278,850	$ 286,200	$ 278,100	$ 1,777,838

Legal debt margin
The debt limit per K.S.A. 10-306 is three percent of the assessed value of all tangible property within the County as certified by the County Assessor to the County Clerk on August 25th each year. Per K.S.A. 10-307, certain bond issues are not subject to the bonded indebtedness limitation; these include refunding bonds, and limited obligation bonds issued for the purpose of financing the construction and remodeling of the courthouse, jail and law enforcement center to be paid from sales tax proceeds. The amount of debt outstanding does not exceed the statutory limit.

D. Interfund transfers
Interfund operating transfers are as follows:

From	To	Statutory Authority	Amount
General	Equipment Reserve	19-119	$ 1,500
Ambulance	Equipment Reserve	12-110d	60,000
Fire District No. 1	Equipment Reserve	19-119	45,000
Fire District No. 2	Equipment Reserve	19-119	40,000
Fire District No. 2	Fire Districts Multi-Year Capital Improvement	19-120	38,000
Fire District No. 3	Equipment Reserve	19-119	55,000
Fire District No. 3	Fire Districts Multi-Year Capital Improvement	19-120	10,000
Landfill	Equipment Reserve	19-119	90,000
Landfill	Landfill Closure and Post-Closure	19-120	30,000
Park	Recreation	19-2801	12,778
Road and Bridge	Special Road and Bridge	68-590	300,000
Road and Bridge	Special Road Machinery	68-141g	100,000
Sheriff	Equipment Reserve	19-119	84,000
Motor Vehicle Operating	General	8-145	7,374
Total			$ 873,652

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 113 participating members.

The County pays an annual premium to the 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 the Kansas Workers Risk Cooperative for Counties, a public entity risk pool currently operating as a common risk management and insurance program for 97 participating members.

The County pays an annual premium to the Kansas Workers Risk Cooperative for Counties for its insurance coverage. The agreement to participate provides that the Kansas Workers Risk Cooperative for Counties 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 the Kansas Workers Risk Cooperative for Counties management.

B. Post-employment health care benefits

Other Post-Employment Benefits

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

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

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

4. Other information (continued)

C. Compensated absences

The County's policy regarding vacation leave pay permits employees to accumulate vacation leave days at a maximum rate of 18 days per year with the vacation leave time to be used in the calendar year after it is earned. If not used during the calendar year after it is earned, the vacation leave time is lost. Upon resignation, termination or retirement, employees are entitled to payment for all accrued vacation earned in the prior year which has not been used. The cost of the unused vacation leave has not been quantified in this financial statement. In addition, employees are allowed three discretionary days per year with no accumulation; eight days are allowed in the initial year of employment. Unused discretionary leave is not paid upon termination.

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

D. Defined benefit pension plan

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

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $111,860 for KPERS and $51,141 for KP&F for the year ended December 31, 2024.

Net pension liability: At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $1,639,752 and $493,076 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total

4. Other information (continued)

D. Defined benefit pension plan (continued)
employer and non-employer contributions of the local subgroup within KPERS. Since the *KMAAG* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

E. Commitments and contingencies

Contingencies
State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste. The $1,059,441 reported as landfill closure and post-closure care liability at December 31, 2024, represents the cumulative amount reported to date based on the use of 60.58 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $689,429 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2024. The County estimates approximately 28.10 years remain prior to the closure of the landfill. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Closure and post-closure care financial assurance requirements are being met through reserve amounts in the County's annual budget.

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the County at December 31, 2024.

Regulatory Required Supplementary Information

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

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund			
General	$ 3,209,226	$ 1,451,139	$ (1,758,087)
Special Purpose Funds			
Ambulance	194,301	151,690	(42,611)
Appraiser	175,949	132,791	(43,158)
Direct Election	42,780	38,264	(4,516)
Employee Benefit	260,299	181,102	(79,197)
Fire District No. 1	48,934	48,121	(813)
Fire District No. 2	103,500	103,394	(106)
Fire District No. 3	83,220	82,737	(483)
Health	557,081	391,339	(165,742)
Landfill	329,503	288,519	(40,984)
Noxious Weed	183,958	162,113	(21,845)
Opioids	5,287	-	(5,287)
Park	138,852	111,186	(27,666)
Prairie Dog	13,725	7,390	(6,335)
Recreation	106,800	29,926	(76,874)
Road and Bridge	1,395,782	1,289,575	(106,207)
Sheriff	931,396	894,899	(36,497)
Bond and Interest Fund			
Bond and Interest	359,000	284,000	(75,000)

General Fund

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

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

General government:
- *General and administrative
- *County Commission
- *County Clerk
- *County Treasurer
- *Register of Deeds
- *Building and grounds
- *Economic development
- *Soil conservation
- *Agricultural extension
- *Free Fair
- *Historical collections

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

Health and welfare:
- *Landfill
- *Elderly
- *Joint mental health
- *Developmentally handicapped
- *Nursing home subsidy
- *Community Care Center facility
- *Community improvement

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes	$ 1,421,667	$ 1,275,414	$ 1,220,696	$ 54,718
Intergovernmental receipts	13,277	2,731	5,000	(2,269)
Licenses and fees	38,737	32,324	8,327	23,997
Use of money and property	189,210	310,132	10,000	300,132
Other	11,153	30,619	10,000	20,619
Transfers in	10,722	7,374	-	7,374
Total receipts	1,684,766	1,658,594	$ 1,254,023	$ 404,571
Expenditures:				
General government:				
General and administrative	705,669	708,685	$ 2,271,724	$ (1,563,039)
County Commission	72,360	77,288	80,837	(3,549)
County Clerk	120,495	109,015	131,228	(22,213)
County Treasurer	92,377	82,362	107,441	(25,079)
Register of Deeds	57,218	65,053	63,992	1,061
Building and grounds	63,671	69,594	76,361	(6,767)
Other agencies - general government	50,468	95,390	95,000	390
Public safety:				
County Attorney	92,143	101,129	102,480	(1,351)
Emergency preparedness	13,880	19,330	19,960	(630)
Court services	32,224	35,472	70,700	(35,228)
Diversion	600	16,030	23,003	(6,973)
Other agencies - public safety	-	-	5,000	(5,000)
Health and welfare:				
Landfill	71,171	-	-	-
Other agencies - health and welfare	361,341	70,291	155,000	(84,709)
Transfers out	-	1,500	6,500	(5,000)
Total expenditures	1,733,617	1,451,139	$ 3,209,226	$ (1,758,087)
Receipts over (under) expenditures	(48,851)	207,455		
Unencumbered cash, beginning of year	2,065,710	2,016,859		
Unencumbered cash, end of year	$ 2,016,859	$ 2,224,314		

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 District No. 1.

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

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

Fire Districts Multi-Year Capital Improvement:
This fund is used to account for monies reserved for future capital improvement requirements of the rural fire districts.

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

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

Noxious Weed:
This fund is used to control the spread of and eradicate noxious weeds in the County.

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

Special Purpose Funds

(continued):

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

Prairie Dog:
This fund is used to control the spread of and eradicate prairie dogs in the County.

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

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

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

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

Domestic Violence Special Program:
This fund is used to account for monies to pay for domestic violence programs provided by the County.

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

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

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

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

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

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

Special Purpose Funds

(continued):

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

Multi-Year Capital Improvement:
This fund is used to account for monies reserved for future capital improvement requirements as deemed necessary by the County Commissioners.

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

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

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

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

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

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

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

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

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

Special Purpose Funds

(continued):

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

Western Pyramid Regional Grant:
This fund is used to account for monies received as grants from federal and state sources to operate a program of the Western Pyramid Public Health Region which assists in addressing commonly perceived emergency preparedness and communicable disease problems within an eight county region.

Note: The County budgets all special purpose funds except for Fire Districts, Multi-Year Capital Improvement, American Rescue Plan Act (ARPA), Domestic Violence Special Program, Public Health Emergency Preparedness, Clerk's Technology, Equipment Reserve, Emergency 911 Wireless, Free Fair, Landfill Closure and Post-Closure, Motor Vehicle Operating, Multi-Year Capital Improvement, Prosecuting Attorney's Training, Prosecuting Attorney's Worthless Check, Register of Deeds' Technology, Sheriff Drug Forfeiture, Special Building, Special Law Enforcement Trust, Special Road and Bridge, Special Road Machinery, Treasurer's Technology, Wallace County Community Development Grants, and Western Pyramid Regional Grant funds.

WALLACE COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 29,179	$ 75,146	$ 75,785	$ (639)
Motor vehicle	8,492	4,316	2,259	2,057
Recreational vehicle	135	55	31	24
Delinquent property	1,014	280	-	280
Intergovernmental receipts	6,462	2,559	-	2,559
User fees	103,319	54,027	45,000	9,027
Other	6,751	952	-	952
Total receipts	155,352	137,335	$ 123,075	$ 14,260
Expenditures:				
Health and sanitation:				
Personnel services	68,356	63,289	$ 84,201	$ (20,912)
Contractual services	28,112	16,827	24,100	(7,273)
Commodities	18,288	11,574	16,000	(4,426)
Capital outlay	3,667	-	10,000	(10,000)
Transfers out	120,457	60,000	60,000	-
Total expenditures	238,880	151,690	$ 194,301	$ (42,611)
Receipts under expenditures	(83,528)	(14,355)		
Unencumbered cash, beginning of year	236,751	153,223		
Unencumbered cash, end of year	$ 153,223	$ 138,868		

WALLACE COUNTY, KANSAS
Appraiser Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 167,427	$ 155,484	$ 156,757	$ (1,273)
Motor vehicle	8,012	11,804	12,967	(1,163)
Recreational vehicle	122	163	176	(13)
Delinquent property	1,789	1,208	-	1,208
Other	1,541	2,480	-	2,480
Total receipts	178,891	171,139	$ 169,900	$ 1,239
Expenditures:				
General government:				
Personnel services	138,779	100,857	$ 145,649	$ (44,792)
Contractual services	23,792	29,014	27,800	1,214
Commodities	2,693	2,720	2,500	220
Capital outlay	-	200	-	200
Total expenditures	165,264	132,791	$ 175,949	$ (43,158)
Receipts over expenditures	13,627	38,348		
Unencumbered cash, beginning of year	8,035	21,662		
Unencumbered cash, end of year	$ 21,662	$ 60,010		

WALLACE COUNTY, KANSAS
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 26,927	$ 35,830	$ 36,129	$ (299)
Motor vehicle	1,817	2,074	2,084	(10)
Recreational vehicle	28	28	28	-
Delinquent property	330	205	-	205
Intergovernmental receipts	-	3,430	-	3,430
Total receipts	29,102	41,567	$ 38,241	$ 3,326
Expenditures:				
General government:				
Personnel services	9,857	11,370	$ 14,600	$ (3,230)
Contractual services	16,451	24,893	19,680	5,213
Commodities	2,192	2,001	7,000	(4,999)
Capital outlay	-	-	1,500	(1,500)
Total expenditures	28,500	38,264	$ 42,780	$ (4,516)
Receipts over expenditures	602	3,303		
Unencumbered cash, beginning of year	16,235	16,837		
Unencumbered cash, end of year	$ 16,837	$ 20,140		

WALLACE COUNTY, KANSAS
Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 164,319	$ 222,018	$ 223,879	$ (1,861)
Motor vehicle	12,049	12,806	12,727	79
Recreational vehicle	181	175	173	2
Delinquent property	2,166	1,262	-	1,262
Other	1,326	-	-	-
Total receipts	180,041	236,261	$ 236,779	$ (518)
Expenditures:				
General government:				
Social Security	75,458	75,189	$ 97,161	$ (21,972)
KPERS	85,454	86,677	112,439	(25,762)
Workmen's compensation insurance	18,996	18,453	29,787	(11,334)
Unemployment insurance	769	783	912	(129)
Other	-	-	20,000	(20,000)
Total expenditures	180,677	181,102	$ 260,299	$ (79,197)
Receipts over (under) expenditures	(636)	55,159		
Unencumbered cash, beginning of year	70,224	69,588		
Unencumbered cash, end of year	$ 69,588	$ 124,747		

WALLACE COUNTY, KANSAS
Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 45,654	$ 45,578	$ 46,065	$ (487)
Motor vehicle	2,094	2,378	2,261	117
Recreational vehicle	25	23	28	(5)
Delinquent property	444	195	-	195
Total receipts	48,217	48,174	$ 48,354	$ (180)
Expenditures:				
Public safety:				
Contractual services	1,475	1,382	$ 7,000	$ (5,618)
Commodities	3,290	1,739	7,200	(5,461)
Capital outlay	11,037	-	5,000	(5,000)
Transfers out	35,000	45,000	29,734	15,266
Total expenditures	50,802	48,121	$ 48,934	$ (813)
Receipts over (under) expenditures	(2,585)	53		
Unencumbered cash, beginning of year	7,545	4,960		
Unencumbered cash, end of year	$ 4,960	$ 5,013		

WALLACE COUNTY, KANSAS
Fire District No. 2 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 96,565	$ 84,645	$ 85,365	$ (720)
Motor vehicle	3,186	7,250	7,377	(127)
Recreational vehicle	40	99	68	31
Delinquent property	680	1,233	-	1,233
Intergovernmental receipts	16,535	2,678	-	2,678
Donations	23,182	3,120	-	3,120
Total receipts	140,188	99,025	$ 92,810	$ 6,215
Expenditures:				
Public safety:				
Contractual services	5,661	12,658	$ 27,500	$ (14,842)
Commodities	8,006	7,232	24,000	(16,768)
Capital outlay	37,924	5,504	12,000	(6,496)
Transfers out	40,000	78,000	40,000	38,000
Total expenditures	91,591	103,394	$ 103,500	$ (106)
Receipts over (under) expenditures	48,597	(4,369)		
Unencumbered cash, beginning of year	11,523	60,120		
Unencumbered cash, end of year	$ 60,120	$ 55,751		

WALLACE COUNTY, KANSAS
Fire District No. 3 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 62,185	$ 78,126	$ 78,416	$ (290)
Motor vehicle	1,516	2,597	2,724	(127)
Recreational vehicle	24	45	55	(10)
Delinquent property	773	331	-	331
Donations	38	32	-	32
Total receipts	64,536	81,131	$ 81,195	$ (64)
Expenditures:				
Public safety:				
Contractual services	5,592	5,277	$ 10,720	$ (5,443)
Commodities	270	3,438	5,500	(2,062)
Capital outlay	20,181	9,022	22,000	(12,978)
Transfers out	40,000	65,000	45,000	20,000
Total expenditures	66,043	82,737	$ 83,220	$ (483)
Receipts under expenditures	(1,507)	(1,606)		
Unencumbered cash, beginning of year	6,096	4,589		
Unencumbered cash, end of year	$ 4,589	$ 2,983		

WALLACE COUNTY, KANSAS
Fire Districts Multi-Year Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ 20,000	$ 48,000
Total receipts	20,000	48,000
Expenditures:		
Public safety:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	20,000	48,000
Unencumbered cash, beginning of year	55,000	75,000
Unencumbered cash, end of year	$ 75,000	$ 123,000

WALLACE COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 158,047	$ 131,563	$ 132,620	$ (1,057)
Motor vehicle	11,659	12,335	12,242	93
Recreational vehicle	175	168	166	2
Delinquent property	2,133	1,146	-	1,146
Intergovernmental receipts	29,763	41,870	178,900	(137,030)
Licenses and fees	95,023	64,414	65,000	(586)
Total receipts	296,800	251,496	$ 388,928	$ (137,432)
Expenditures:				
Health and sanitation:				
Personnel services	176,309	187,153	$ 198,831	$ (11,678)
Employee benefits	50,827	55,250	35,859	19,391
Contractual services	46,385	64,214	43,500	20,714
Commodities	96,385	84,722	99,991	(15,269)
Capital outlay	-	-	178,900	(178,900)
Total expenditures	369,906	391,339	$ 557,081	$ (165,742)
Receipts under expenditures	(73,106)	(139,843)		
Unencumbered cash, beginning of year	290,006	216,900		
Unencumbered cash, end of year	$ 216,900	$ 77,057		

WALLACE COUNTY, KANSAS
Landfill Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 72,480	$ 323,055	$ 325,100	$ (2,045)
Motor vehicle	8,479	6,063	-	6,063
Recreational vehicle	139	91	-	91
Delinquent property	1,064	759	-	759
Product sales	1,747	1,692	-	1,692
Use of money and property	220	-	-	-
Other	12,618	4,270	-	4,270
Total receipts	96,747	335,930	$ 325,100	$ 10,830
Expenditures:				
Health and sanitation:				
Personnel services	2,388	68,522	$ 75,623	$ (7,101)
Employee benefits	47,449	51,645	61,480	(9,835)
Contractual services	70	17,161	100,900	(83,739)
Commodities	4,500	31,191	60,500	(29,309)
Capital outlay	17,500	-	1,000	(1,000)
Transfers out	-	120,000	30,000	90,000
Total expenditures	71,907	288,519	$ 329,503	$ (40,984)
Receipts over expenditures	24,840	47,411		
Unencumbered cash, beginning of year	9,338	34,178		
Unencumbered cash, end of year	$ 34,178	$ 81,589		

WALLACE COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 154,732	$ 112,701	$ 113,613	$ (912)
Motor vehicle	11,819	12,222	11,985	237
Recreational vehicle	179	166	163	3
Delinquent property	2,056	1,108	-	1,108
Product sales	9,572	5,131	-	5,131
Other	380	27	-	27
Total receipts	178,738	131,355	$ 125,761	$ 5,594
Expenditures:				
Public works:				
Personnel services	87,958	93,723	$ 98,908	$ (5,185)
Contractual services	9,366	8,685	11,150	(2,465)
Commodities	57,815	59,705	68,900	(9,195)
Capital outlay	-	-	5,000	(5,000)
Total expenditures	155,139	162,113	$ 183,958	$ (21,845)
Receipts over (under) expenditures	23,599	(30,758)		
Unencumbered cash, beginning of year	54,535	78,134		
Unencumbered cash, end of year	$ 78,134	$ 47,376		

WALLACE COUNTY, KANSAS
Opioids Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ 2,651	$ 2,896	$ 5,000	$ (2,104)
Total receipts	2,651	2,896	$ 5,000	$ (2,104)
Expenditures:				
Health and sanitation:				
Commodities	-	-	$ 5,287	$ (5,287)
Total expenditures	-	-	$ 5,287	$ (5,287)
Receipts over expenditures	2,651	2,896		
Unencumbered cash, beginning of year	287	2,938		
Unencumbered cash, end of year	$ 2,938	$ 5,834		

WALLACE COUNTY, KANSAS
Park Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 72,431	$ 108,029	$ 108,940	$ (911)
Motor vehicle	5,252	5,641	5,608	33
Recreational vehicle	80	77	76	1
Delinquent property	938	564	-	564
Sales and fees	4,304	6,424	10,000	(3,576)
Total receipts	83,005	120,735	$ 124,624	$ (3,889)
Expenditures:				
Culture and recreation:				
Personnel services	35,915	28,496	$ 44,724	$ (16,228)
Contractual services	10,397	61,967	61,800	167
Commodities	8,079	7,945	19,550	(11,605)
Transfers out	16,000	12,778	12,778	-
Total expenditures	70,391	111,186	$ 138,852	$ (27,666)
Receipts over expenditures	12,614	9,549		
Unencumbered cash, beginning of year	15,092	27,706		
Unencumbered cash, end of year	$ 27,706	$ 37,255		

WALLACE COUNTY, KANSAS
Prairie Dog Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ 6,000	$ 6,000	$ 6,000	$ -
User fees	2,149	2,824	2,000	824
Total receipts	8,149	8,824	$ 8,000	$ 824
Expenditures:				
Public works:				
Contractual services	474	50	$ 3,600	$ (3,550)
Commodities	9,795	7,340	10,125	(2,785)
Total expenditures	10,269	7,390	$ 13,725	$ (6,335)
Receipts over (under) expenditures	(2,120)	1,434		
Unencumbered cash, beginning of year	3,469	1,349		
Unencumbered cash, end of year	$ 1,349	$ 2,783		

WALLACE COUNTY, KANSAS
Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ -	$ -	$ 47,000	$ (47,000)
Sales and fees	13,990	15,873	39,676	(23,803)
Donations	1,700	1,884	-	1,884
Use of money and property	4	15	-	15
Transfers in	16,000	12,778	12,778	-
Total receipts	31,694	30,550	$ 99,454	$ (68,904)
Expenditures:				
Culture and recreation:				
Personnel services	22,493	21,430	$ 30,550	$ (9,120)
Contractual services	3,489	4,881	7,750	(2,869)
Commodities	2,803	3,615	11,500	(7,885)
Capital outlay	1,952	-	47,000	(47,000)
Transfers out	-	-	10,000	(10,000)
Total expenditures	30,737	29,926	$ 106,800	$ (76,874)
Receipts over expenditures	957	624		
Unencumbered cash, beginning of year	7,920	8,877		
Unencumbered cash, end of year	$ 8,877	$ 9,501		

WALLACE COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 833,142	$ 1,053,125	$ 1,061,981	$ (8,856)
Motor vehicle	61,348	65,074	64,534	540
Recreational vehicle	926	885	877	8
Delinquent property	11,241	6,322	-	6,322
Intergovernmental receipts	221,819	219,830	212,590	7,240
Other	49,800	4,538	-	4,538
Total receipts	1,178,276	1,349,774	$ 1,339,982	$ 9,792
Expenditures:				
Public works:				
Personnel services	549,847	591,449	$ 634,322	$ (42,873)
Contractual services	72,259	56,925	162,960	(106,035)
Commodities	439,002	241,061	476,500	(235,439)
Capital outlay	22,000	140	22,000	(21,860)
Transfers out	193,192	400,000	100,000	300,000
Total expenditures	1,276,300	1,289,575	$ 1,395,782	$ (106,207)
Receipts over (under) expenditures	(98,024)	60,199		
Unencumbered cash, beginning of year	237,527	139,503		
Unencumbered cash, end of year	$ 139,503	$ 199,702		

WALLACE COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 739,521	$ 776,599	$ 778,520	$ (1,921)
Motor vehicle	50,132	53,051	57,005	(3,954)
Recreational vehicle	821	783	775	8
Delinquent property	9,490	5,462	-	5,462
Licenses and fees	45,655	16,981	-	16,981
Law enforcement contract	55,030	55,015	55,000	15
Total receipts	900,649	907,891	$ 891,300	$ 16,591
Expenditures:				
Public safety:				
Personnel services	388,538	405,350	$ 437,747	$ (32,397)
Employee benefits	266,080	285,097	349,549	(64,452)
Contractual services	69,493	63,978	79,100	(15,122)
Commodities	45,286	56,474	45,000	11,474
Capital outlay	10,110	-	5,000	(5,000)
Contingencies	-	-	15,000	(15,000)
Transfers out	95,000	84,000	-	84,000
Total expenditures	874,507	894,899	$ 931,396	$ (36,497)
Receipts over expenditures	26,142	12,992		
Unencumbered cash, beginning of year	41,809	67,951		
Unencumbered cash, end of year	$ 67,951	$ 80,943		

WALLACE COUNTY, KANSAS
American Rescue Plan Act (ARPA) Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenues	$ 36	$ -
Use of money and property	51	49
Total receipts	87	49
Expenditures:		
General government:		
Commodities	11,412	4,955
Total expenditures	11,412	4,955
Receipts under expenditures	(11,325)	(4,906)
Unencumbered cash, beginning of year	16,231	4,906
Unencumbered cash, end of year	$ 4,906	$ -

WALLACE COUNTY, KANSAS
Domestic Violence Special Program Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ -	$ 100
Total receipts	-	100
Expenditures:		
General government:		
Commodities	-	-
Total expenditures	-	-
Receipts over expenditures	-	100
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 100

WALLACE COUNTY, KANSAS
Public Health Emergency Preparedness Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 25,774	$ 8,690
Total receipts	25,774	8,690
Expenditures:		
Health and sanitation:		
Contractual services	3,199	3,694
Commodities	713	435
Total expenditures	3,912	4,129
Receipts over expenditures	21,862	4,561
Unencumbered cash, beginning of year	19,874	41,736
Unencumbered cash, end of year	$ 41,736	$ 46,297

WALLACE COUNTY, KANSAS
Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 766	$ 717
Total receipts	766	717
Expenditures:		
General government:		
Contractual services	2,323	-
Total expenditures	2,323	-
Receipts over (under) expenditures	(1,557)	717
Unencumbered cash, beginning of year	5,150	3,593
Unencumbered cash, end of year	$ 3,593	$ 4,310

WALLACE COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 15,157	$ 200
Transfers in	310,457	375,500
Total receipts	325,614	375,700
Expenditures:		
General government:		
Capital outlay	247,506	307,703
Total expenditures	247,506	307,703
Receipts over expenditures	78,108	67,997
Unencumbered cash, beginning of year	1,347,742	1,425,850
Unencumbered cash, end of year	$ 1,425,850	$ 1,493,847

WALLACE COUNTY, KANSAS
Emergency 911 Wireless Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 60,003	$ 65,030
Use of money and property	502	1,625
Total receipts	60,505	66,655
Expenditures:		
Public safety:		
Contractual services	46,772	46,655
Capital outlay	-	17,476
Total expenditures	46,772	64,131
Receipts over expenditures	13,733	2,524
Unencumbered cash, beginning of year	174,267	188,000
Unencumbered cash, end of year	$ 188,000	$ 190,524

WALLACE COUNTY, KANSAS
Free Fair Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 18,000	$ 18,000
Use of money and property	751	778
Other	18,866	8,403
Livestock sales	345,285	317,982
Total receipts	382,902	345,163
Expenditures:		
Culture and recreation:		
Contractual services	368,949	340,428
Commodities	1,253	828
Capital outlay	38,473	5,076
Total expenditures	408,675	346,332
Receipts under expenditures	(25,773)	(1,169)
Unencumbered cash, beginning of year	104,889	79,116
Unencumbered cash, end of year	$ 79,116	$ 77,947

WALLACE COUNTY, KANSAS
Landfill Closure and Post Closure Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	$ 1,074	$ 3,922
Transfers in	-	30,000
Total receipts	1,074	33,922
Expenditures:		
Health and sanitation:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	1,074	33,922
Unencumbered cash, beginning of year	436,942	438,016
Unencumbered cash, end of year	$ 438,016	$ 471,938

WALLACE COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 16,332	$ 15,923
Other	1,078	1,087
Total receipts	17,410	17,010
Expenditures:		
General government:		
Contractual services	6,688	9,636
Transfers out	10,722	7,374
Total expenditures	17,410	17,010
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ -

WALLACE COUNTY, KANSAS
Multi-Year Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 200,000	$ -
Transfers in	160,172	-
Total receipts	360,172	-
Expenditures:		
Transfers out	-	-
Total expenditures	-	-
Receipts over expenditures	360,172	-
Unencumbered cash, beginning of year	-	360,172
Unencumbered cash, end of year	$ 360,172	$ 360,172

WALLACE COUNTY, KANSAS
Prosecuting Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,906	$ 845
Total receipts	1,906	845
Expenditures:		
Public safety:		
Contractual services	1,999	1,006
Total expenditures	1,999	1,006
Receipts under expenditures	(93)	(161)
Unencumbered cash, beginning of year	1,404	1,311
Unencumbered cash, end of year	$ 1,311	$ 1,150

WALLACE COUNTY, KANSAS
Prosecuting Attorney's Worthless Check Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

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

WALLACE COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 3,064	$ 2,868
Total receipts	3,064	2,868
Expenditures:		
General government:		
Contractual services	3,169	2,840
Capital outlay	65	-
Total expenditures	3,234	2,840
Receipts over (under) expenditures	(170)	28
Unencumbered cash, beginning of year	10,181	10,011
Unencumbered cash, end of year	$ 10,011	$ 10,039

WALLACE COUNTY, KANSAS
Sheriff Drug Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 5,000	$ -
Total receipts	5,000	-
Expenditures:		
Public safety:		
Personnel services	41,216	50,644
Commodities	3,929	5,035
Total expenditures	45,145	55,679
Receipts under expenditures	(40,145)	(55,679)
Unencumbered cash, beginning of year	95,824	55,679
Unencumbered cash, end of year	$ 55,679	$ -

WALLACE COUNTY, KANSAS
Special Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Taxes:		
Delinquent property	$ 22	$ -
Intergovernmental receipts	-	41,950
Other	9,779	-
Total receipts	9,801	41,950
Expenditures:		
General government:		
Capital outlay	102,968	94,994
Total expenditures	102,968	94,994
Receipts under expenditures	(93,167)	(53,044)
Unencumbered cash, beginning of year	1,461,924	1,368,757
Unencumbered cash, end of year	$ 1,368,757	$ 1,315,713

WALLACE COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ 77,000
Licenses and fees	3,934	3,326
Other	520	-
Total receipts	4,454	80,326
Expenditures:		
Public safety:		
Commodities	-	7,527
Capital outlay	-	77,000
Total expenditures	-	84,527
Receipts over (under) expenditures	4,454	(4,201)
Unencumbered cash, beginning of year	19,009	23,463
Unencumbered cash, end of year	$ 23,463	$ 19,262

WALLACE COUNTY, KANSAS
Special Road and Bridge Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ -	$ 300,000
Total receipts	-	300,000
Expenditures:		
Public works:		
Capital outlay	252,405	-
Total expenditures	252,405	-
Receipts over (under) expenditures	(252,405)	300,000
Unencumbered cash, beginning of year	367,405	115,000
Unencumbered cash, end of year	$ 115,000	$ 415,000

WALLACE COUNTY, KANSAS
Special Road Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ 33,020	$ 100,000
Total receipts	33,020	100,000
Expenditures:		
Public works:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	33,020	100,000
Unencumbered cash, beginning of year	-	33,020
Unencumbered cash, end of year	$ 33,020	$ 133,020

WALLACE COUNTY, KANSAS
Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 766	$ 717
Total receipts	766	717
Expenditures:		
General government:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	766	717
Unencumbered cash, beginning of year	6,815	7,581
Unencumbered cash, end of year	$ 7,581	$ 8,298

WALLACE COUNTY, KANSAS
Wallace County Community Development Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 146,641	$ 94,739
Total receipts	146,641	94,739
Expenditures:		
General government:		
Contractual services	73,525	103,967
Total expenditures	73,525	103,967
Receipts over (under) expenditures	73,116	(9,228)
Unencumbered cash, beginning of year	-	73,116
Unencumbered cash, end of year	$ 73,116	$ 63,888

WALLACE COUNTY, KANSAS
Western Pyramid Regional Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ 20,012
Total receipts	-	20,012
Expenditures:		
General government:		
Contractual services	-	17,000
Total expenditures	-	17,000
Receipts over expenditures	-	3,012
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 3,012

Bond and Interest Fund

Fund Description

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

WALLACE COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 264,511	$ 261,076	$ 263,235	$ (2,159)
Motor vehicle	17,269	19,830	20,489	(659)
Recreational vehicle	252	271	278	(7)
Delinquent property	3,524	1,950	-	1,950
Total receipts	285,556	283,127	$ 284,002	$ (875)
Expenditures:				
General government:				
Principal	225,000	230,000	$ 230,000	$ -
Interest and fees	59,250	52,500	52,500	-
Commissions and fees	1,500	1,500	1,500	-
Cash basis reserve	-	-	75,000	(75,000)
Total expenditures	285,750	284,000	$ 359,000	$ (75,000)
Receipts under expenditures	(194)	(873)		
Unencumbered cash, beginning of year	82,303	82,109		
Unencumbered cash, end of year	$ 82,109	$ 81,236		

Agency Funds

Fund Descriptions

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

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

District Court:

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

Law Library:

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

Recreation Commission:

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

Sheriff Special Investigation:

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

County Treasurer – Mortgage Registration Fees:

This fund is used to account for mortgage registration fees.

County Treasurer – Payroll Clearing:

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

County Treasurer – Drug Forfeiture Holding:

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

County Treasurer – Motor Vehicle Fees and Sales Tax Collections:

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

County Treasurer – Tax Collections:

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

County Treasurer – Tax Distributions:

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

WALLACE COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

	Cash Balance 01/01/24	Receipts	Disburse-ments	Cash (Deficit) Balance 12/31/24
Agency Funds:				
District Court	$ 25,202	$ 6,305	$ 6,307	$ 25,200
Law Library	16,511	3,410	2,354	17,567
Recreation Commission	579	18,675	17,842	1,412
Sheriff Special Investigation	2,600	-	-	2,600
County Treasurer:				
Mortgage Registration Fees	219	66	-	285
Payroll Clearing	15,494	1,538,787	1,540,970	13,311
Drug Forfeiture Holding	2,152	-	-	2,152
Motor Vehicle Fees and Sales Tax Collections	116,517	919,412	946,949	88,980
Tax Collections	5,193,368	5,980,830	7,106,665	4,067,533
Tax Distributions	955	2,761,571	2,762,586	(60)
Total	$ 5,373,597	$ 11,229,056	$ 12,383,673	$ 4,218,980

Other Supplementary Information

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,105,722	$ 924,321	$ 931,874	$ (7,553)
Motor vehicle	73,199	83,739	85,296	(1,557)
Recreational vehicle	1,039	1,127	1,161	(34)
Delinquent property	14,774	7,957	-	7,957
Interest and fees:				
Delinquent	16,255	9,618	6,000	3,618
Intangibles	7,181	5,087	7,181	(2,094)
Local sales	203,497	243,565	189,184	54,381
Total taxes	1,421,667	1,275,414	1,220,696	54,718
Intergovernmental receipts:				
Grant income	10,040	-	-	-
Mineral production tax	3,237	2,731	5,000	(2,269)
Total intergovernmental receipts	13,277	2,731	5,000	(2,269)
Licenses and fees:				
Filing fees	21,952	20,104	-	20,104
Other fees	1,439	2,946	50	2,896
Officers' fees	2,446	1,461	-	1,461
Diversion fees	12,900	7,813	8,277	(464)
Total licenses and fees	38,737	32,324	8,327	23,997
Use of money and property:				
Interest on investments	189,210	310,132	10,000	300,132
Other	11,153	30,619	10,000	20,619
Transfers in	10,722	7,374	-	7,374
Total receipts	**$ 1,684,766**	**$ 1,658,594**	**$ 1,254,023**	**$ 404,571**
Expenditures:				
General government:				
General and administrative:				
Personnel services	$ 269,065	$ 246,273	$ 313,494	$ (67,221)
Contractual services	397,659	411,300	225,150	186,150
Commodities	32,509	51,112	533,080	(481,968)
Capital outlay	6,436	-	1,200,000	(1,200,000)
Total general and administrative	705,669	708,685	2,271,724	(1,563,039)
County Commission:				
Personnel services	64,699	69,571	69,537	34
Contractual services	7,566	7,717	8,800	(1,083)
Commodities	95	-	500	(500)
Capital outlay	-	-	2,000	(2,000)
Total County Commission	72,360	77,288	80,837	(3,549)

(continued)

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued):				
General government (continued):				
County Clerk:				
Personnel services	$ 112,062	$ 103,247	$ 120,178	$ (16,931)
Contractual services	5,404	3,774	7,950	(4,176)
Commodities	3,029	1,994	2,100	(106)
Capital outlay	-	-	1,000	(1,000)
Total County Clerk	120,495	109,015	131,228	(22,213)
County Treasurer:				
Personnel services	82,836	74,370	92,341	(17,971)
Contractual services	8,106	5,867	12,500	(6,633)
Commodities	1,435	2,125	2,600	(475)
Total County Treasurer	92,377	82,362	107,441	(25,079)
Register of Deeds:				
Personnel services	48,392	54,084	50,392	3,692
Contractual services	7,903	9,311	9,950	(639)
Commodities	696	50	650	(600)
Capital outlay	227	1,608	3,000	(1,392)
Total Register of Deeds	57,218	65,053	63,992	1,061
Building and grounds:				
Personnel services	46,641	49,233	50,721	(1,488)
Contractual services	8,486	8,043	9,200	(1,157)
Commodities	7,082	10,063	14,800	(4,737)
Capital outlay	1,462	2,255	1,640	615
Total building and grounds	63,671	69,594	76,361	(6,767)
Other agencies:				
Economic development	-	50,000	50,000	-
Soil conservation	20,000	17,000	17,000	-
Agricultural extension	468	390	-	390
Free Fair	20,000	18,000	18,000	-
Historical collections	10,000	10,000	10,000	-
Total other agencies	50,468	95,390	95,000	390
Total general government	**1,162,258**	**1,207,387**	**2,826,583**	**(1,619,196)**
Public safety:				
County Attorney:				
Personnel services	72,693	80,750	81,530	(780)
Contractual services	19,450	20,379	19,450	929
Capital outlay	-	-	1,500	(1,500)
Total County Attorney	92,143	101,129	102,480	(1,351)

(continued)

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued):				
Public safety (continued):				
Emergency preparedness:				
Personnel services	$ 10,919	$ 11,660	$ 11,660	$ -
Contractual services	2,305	4,575	5,800	(1,225)
Commodities	656	3,095	2,500	595
Total emergency preparedness	13,880	19,330	19,960	(630)
Court services:				
Contractual services	30,586	34,406	63,700	(29,294)
Commodities	1,638	1,066	2,000	(934)
Capital outlay	-	-	5,000	(5,000)
Total court services	32,224	35,472	70,700	(35,228)
Diversion:				
Contractual services	600	16,030	23,003	(6,973)
Other agencies:				
Western KS Child Advocacy Center	-	-	5,000	(5,000)
Total public safety	**138,847**	**171,961**	**221,143**	**(49,182)**
Health and welfare:				
Landfill:				
Contractual services	11,601	-	-	-
Commodities	59,570	-	-	-
Total landfill	71,171	-	-	-
Other agencies:				
Elderly	5,163	7,674	5,000	2,674
Joint mental health	11,000	12,000	12,000	-
Developmentally handicapped	3,000	3,000	3,000	-
Nursing home subsidy	201,536	-	-	-
Community Care Center facility	112,407	34,632	125,000	(90,368)
Community improvement	28,235	12,985	10,000	2,985
Total other agencies	361,341	70,291	155,000	(84,709)
Total health and welfare	**432,512**	**70,291**	**155,000**	**(84,709)**
Transfers out	**-**	**1,500**	**6,500**	**(5,000)**
Total expenditures	**$ 1,733,617**	**$ 1,451,139**	**$ 3,209,226**	**$ (1,758,087)**

WALLACE COUNTY, KANSAS
Reconciliation of 2023 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2024

2023 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		$ 6,956,352
Supplemental tax roll		98,950
2023 taxes abated		(24,312)
2023 tax roll as adjusted		$ 7,030,990
2023 Tax Roll Accounted For:		
2023 current tax collections		$ 6,985,896
Delinquent taxes:		
Personal property tax warrants	$ 5,558	
Real estate taxes	39,536	45,094
2023 total tax roll		$ 7,030,990