WALLACE COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

FOR THE YEAR ENDED
December 31, 2021

WALLACE COUNTY, KANSAS

Regulatory Basis Financial Statement

For the Year Ended December 31, 2021

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FINANCIAL

SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Wallace County Courthouse
Sharon Springs, Kansas 67758

Report on the audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Wallace County, Kansas, as of and for the year ended December 31, 2021, and the related notes to the financial statement, which collectively comprise Wallace County's basic financial statement as listed in the table of contents.

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 Wallace County, Kansas, as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with basis of accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* 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 financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Wallace County, Kansas, as of December 31, 2021, or changes in financial position or 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 *Kansas Municipal Audit and Accounting Guide*. 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 Wallace County, Kansas, 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 Wallace County, Kansas, on the basis of accounting practices prescribed or permitted by the State of Kansas in the *Kansas Municipal Audit and Accounting Guide* to demonstrate compliance with the State of Kansas' regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the *Kansas Municipal Audit and Accounting Guide* 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 *Kansas Municipal Audit and Accounting Guide*, 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 balances that collectively comprises Wallace County's basic financial statement. The regulatory basis summary of expenditures - actual and budget, and the regulatory basis individual fund schedules of receipts and expenditures - actual and budget (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional

analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*.

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Wallace County, Kansas, as of and for the year ended December 31, 2020, (not presented herein), and have issued our report thereon dated June 24, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2021, (Schedules 2 and 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.

Other Information

Management is responsible for the other information included in the financial statement. The other information comprises the other supplemental information section (Schedules 4 and 5 as listed in the table of contents) but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

May 31, 2022

Financial Statement

WALLACE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

	Unencumbered Cash 01/01/21	Receipts	Expenditures	Unencumbered Cash 12/31/21	Add Payables and Encumbrances	Treasurer's Cash 12/31/21
General Fund						
General	$ 2,260,845	$ 1,789,457	$ 1,532,578	$ 2,517,724	$ 14,463	$ 2,532,187
Special Purpose Funds						
Ambulance	245,679	167,518	172,627	240,570	2,729	243,299
Appraiser	77,422	97,858	126,498	48,782	-	48,782
Direct Election	27,217	14,555	23,065	18,707	123	18,830
Employee Benefit	97,124	169,190	177,403	88,911	-	88,911
Fire District No. 1	16,273	48,593	52,217	12,649	243	12,892
Fire District No. 2	44,206	57,193	75,630	25,769	2,465	28,234
Fire District No. 3	50,464	38,344	57,674	31,134	846	31,980
Fire Districts Multi-Year Capital Improvement	35,000	10,000	-	45,000	-	45,000
Health	333,116	361,664	386,722	308,058	17,693	325,751
Landfill	-	8,744	-	8,744	64	8,808
Noxious Weed	23,054	227,725	206,449	44,330	43	44,373
Park	-	76,254	76,254	-	250	250
Prairie Dog	4,593	8,768	11,517	1,844	97	1,941
Recreation	7,334	32,770	34,742	5,362	62	5,424
Road and Bridge	196,930	1,166,594	1,136,101	227,423	23,271	250,694
Sheriff	52,272	699,671	709,034	42,909	4,125	47,034
Special Building	1,498,842	36,591	75,854	1,459,579	1,078	1,460,657
American Rescue Plan Act (ARPA)	-	147,427	131,220	16,207	343	16,550
Bioterrorism Grant	12,474	9,000	5,024	16,450	-	16,450
CARES Grant	-	44,998	44,998	-	-	-
Clerk's Technology	3,953	931	-	4,884	-	4,884
Equipment Reserve	1,273,251	136,450	111,776	1,297,925	-	1,297,925
Emergency 911 Wireless	203,930	60,161	88,295	175,796	-	175,796
Free Fair	36,068	279,195	276,863	38,400	-	38,400
Landfill Closure and Post Closure	-	435,125	-	435,125	-	435,125
Motor Vehicle Operating	-	17,776	17,776	-	-	-
Multi-Year Capital Improvement	360,172	-	-	360,172	-	360,172
Prosecuting Attorney's Training	1,072	239	229	1,082	-	1,082
Prosecuting Attorney's Worthless Check	1,838	-	-	1,838	-	1,838
Register of Deeds' Technology	12,961	3,724	4,782	11,903	-	11,903
Sheriff Drug Forfeiture	43,199	149,260	51,402	141,057	3,252	144,309
SPARK Grant	7,933	67	8,000	-	-	-
Special Law Enforcement Trust	7,688	4,322	-	12,010	-	12,010
Special Road and Bridge	873,121	112,486	96,238	889,369	-	889,369
Special Road Machinery and Equipment	217,479	-	217,479	-	-	-
Treasurer's Technology	5,222	931	14	6,139	-	6,139
Total Special Purpose Funds	5,769,887	4,624,124	4,375,883	6,018,128	56,684	6,074,812
Bond and Interest Fund						
Bond and Interest	102,874	330,800	323,200	110,474	-	110,474
Total Municipal Entity (excluding Agency Funds) (memorandum only)	$ 8,133,606	$ 6,744,381	$ 6,231,661	$ 8,646,326	$ 71,147	$ 8,717,473

Composition of Cash	
Eastern Colorado Bank:	
Demand deposits	$ 319,326
Time deposits	8,621,415
Certificates of deposit	5,005,000
Total bank	13,945,741
Cash on hand	3,828
Plus deposits in transit	2,937
Less outstanding checks	(80,177)
Total cash	13,872,329
Less Agency Funds per Schedule 3	(5,154,856)
Total Treasurer's cash (excluding Agency Funds)	$ 8,717,473

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

Notes to the

Financial Statement

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

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

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

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

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

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

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

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

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

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

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

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

1. Summary of significant accounting policies (continued)

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

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

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

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

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

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2021, the special assessment taxes levied are a lien on the property.

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

1. Summary of significant accounting policies (continued)

   F. Interfund transactions and reimbursements (continued)
   All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

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

2. Stewardship, compliance and accountability

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

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

   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 adopted budget of expenditures of individual funds.

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

2. Stewardship, compliance and accountability (continued)

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

Fire Districts Multi-Year Capital Improvement
American Rescue Plan Act (ARPA)
Bioterrorism Grant
CARES Grant
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
SPARK Grant
Special Law Enforcement Trust
Special Road and Bridge
Special Road Machinery and Equipment
Treasurer's Technology

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

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

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2021.

3. Detailed notes on all funds

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

3. Detailed notes on all funds (continued)

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

Cash on hand	$ 3,828
Carrying amount of deposits	13,868,501
Total cash	$ 13,872,329

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, 2021, the County's carrying amount of deposits was $13,868,501 and the bank balance was $13,945,741. Of the bank balance, 100% of the balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $569,238 was covered by federal depository insurance and $13,376,503 by irrevocable letters of credit in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Eastern Colorado Bank
FDIC coverage	$ 569,238
Pledged securities at market value	14,000,000
Total coverage	$ 14,569,238
Funds on deposit	$ 13,945,741
Funds at risk	$ -

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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, 2021.

B. Capital projects in process

Capital project authorizations with approved change orders compared to disbursements and accounts payable to date from inception are as follows at December 31, 2021:

	Project Authorization	Disbursments and Accounts Payable to Date	Committed
Crack sealing	$ 77,898	$ 77,898	$ -
Zig Zag Road bridge repair	376,368	-	376,368

C. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2021, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/21	Additions	Reductions/ Payments	Balance 12/31/21	Interest Paid
General obligation bonds payable:									
Series 2013-A	11/14/13	3.00%	300,000	09/01/21	$ 45,000	$ -	$ 45,000	$ -	$ 1,350
Series 2016	06/01/16	3.00%	2,395,000	09/01/30	2,395,000	-	205,000	2,190,000	71,850
Total general obligation bonds payable					2,440,000	-	250,000	2,190,000	73,200
Capital leases payable:									
Fire truck	06/15/17	3.65%	80,000	06/22/30	33,704	-	16,589	17,115	1,252
Total long-term debt					$ 2,473,704	$ -	$ 266,589	$ 2,207,115	$ 74,452

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

	2022	2023	2024	2025	2026	2027-2029	Total
Principal:							
General obligation bonds payable	$ 215,000	$ 225,000	$ 230,000	$ 235,000	$ 245,000	$ 1,040,000	$ 2,190,000
Capital leases payable	17,115	-	-	-	-	-	17,115
Total principal	232,115	225,000	230,000	235,000	245,000	1,040,000	2,207,115
Interest:							
General obligation bonds payable	65,700	59,250	52,500	45,600	38,550	79,350	340,950
Capital leases payable	637	-	-	-	-	-	637
Total interest	66,337	59,250	52,500	45,600	38,550	79,350	341,587
Total principal and interest	$ 298,452	$ 284,250	$ 282,500	$ 280,600	$ 283,550	$ 1,119,350	$ 2,548,702

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.

3. Detailed notes on all funds (continued)

D. Interfund transfers
Interfund operating transfers are as follows:

From	To	Statutory Authority		
General	Equipment Reserve	19-119	$	4,500
Ambulance	Equipment Reserve	19-119		45,000
Fire District #1	Equipment Reserve	19-119		45,000
Fire District #2	Equipment Reserve	19-119		17,000
Fire District #3	Equipment Reserve	19-119		20,000
Fire District #3	Multi-Year Capital Improvement	19-120		10,000
Park	Recreation	19-2803		6,000
Road and Bridge	Equipment Reserve	19-119		4,950
Road and Bridge	Special Road and Bridge	19-120		112,486
Equipment Reserve	Recreation	19-119		5,250
Motor Vehicle Operating	General	8-145		12,974
Total			$	283,160

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 101 participating members.

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

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties, a public entity risk pool currently operating as a common risk management and insurance program for 77 participating members.

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

4. Other information (continued)

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, 2021.

C. Compensated absences

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

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

D. Defined benefit pension plan

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

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

4. Other information (continued)

D. Defined benefit pension plan (continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from Wallace County, Kansas, were $123,571 for the year ended December 31, 2021.

Net pension liability: At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $785,083. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the *Kansas Municipal Audit and Accounting Guide* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

E. Commitments and contingencies

Commitments

In May 2019 the County entered into a three-year agreement for computer equipment and services. In September 2020 the agreement was amended to add additional computer equipment for three years. Payments under this agreement for the year ended December 31, 2021, totaled $35,436. Future minimum payments requirements are $2,678 monthly through June 2022 plus $275 monthly through August 2023.

Contingencies

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste. The $236,768 reported as landfill closure and post-closure care liability at December 31, 2021, represents the cumulative amount reported to date based on the use of 18.84 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $1,019,751 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 2021. The County estimates approximately 115.67 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.

4. Other information (continued)

F. COVID-19

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

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County.

G. Subsequent events

Subsequent to December 31, 2021, the County entered into an agreement to purchase equipment totaling $349,065 and an agreement for a bridge replacement totaling $364,525.

Regulatory Required Supplemental Information

WALLACE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2021

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund			
General	$ 3,746,515	$ 1,532,578	$ (2,213,937)
Special Purpose Funds			
Ambulance	175,510	172,627	(2,883)
Appraiser	127,000	126,498	(502)
Direct Election	34,126	23,065	(11,061)
Employee Benefit	220,000	177,403	(42,597)
Fire District No. 1	63,500	52,217	(11,283)
Fire District No. 2	83,500	75,630	(7,870)
Fire District No. 3	65,500	57,674	(7,826)
Health	462,067	386,722	(75,345)
Landfill	-	-	-
Noxious Weed	207,720	206,449	(1,271)
Park	77,000	76,254	(746)
Prairie Dog	12,100	11,517	(583)
Recreation	57,000	34,742	(22,258)
Road and Bridge	1,136,101	1,136,101	-
Sheriff	728,120	709,034	(19,086)
Special Building	1,251,848	75,854	(1,175,994)
Bond and Interest Fund			
Bond and Interest	398,200	323,200	(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
- *Safety officer
- *Soil conservation
- *Agricultural extension
- *Free Fair
- *Historical collections

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

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

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes	$ 1,640,582	$ 1,639,096	$ 1,570,369	$ 68,727
Intergovernmental receipts	15,581	3,843	5,000	(1,157)
Licenses and fees	39,665	31,700	8,327	23,373
Use of money and property	152,656	84,240	10,000	74,240
Other	15,005	17,604	10,000	7,604
Transfers in	4,311	12,974	-	12,974
Total receipts	1,867,800	1,789,457	$ 1,603,696	$ 185,761
Expenditures:				
General government:				
General and administrative	361,699	520,791	$ 2,827,035	$ (2,306,244)
County Commission	55,432	57,448	59,100	(1,652)
County Clerk	98,786	104,276	95,800	8,476
County Treasurer	86,505	77,575	88,750	(11,175)
Register of Deeds	47,153	49,003	51,350	(2,347)
Building and grounds	58,738	59,666	55,400	4,266
Safety officer	-	-	6,214	(6,214)
Other agencies - general government	45,430	45,340	45,000	340
Public safety:				
County Attorney	80,496	77,805	78,070	(265)
Emergency preparedness	23,867	13,469	13,735	(266)
Court services	15,096	19,077	44,000	(24,923)
Diversion	1,500	-	23,061	(23,061)
Other agencies - public safety	6,000	-	6,000	(6,000)
Health and welfare:				
Other agencies - health and welfare	138,893	503,628	353,000	150,628
Transfers out	500,000	4,500	-	4,500
Total expenditures	1,519,595	1,532,578	$ 3,746,515	$ (2,213,937)
Receipts over expenditures	348,205	256,879		
Unencumbered cash, beginning of year	1,912,640	2,260,845		
Unencumbered cash, end of year	$ 2,260,845	$ 2,517,724		

Special Purpose Funds

Fund Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Special Purpose Funds

(continued):

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

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

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

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

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

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

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

CARES Grant:
This fund is used to account for grant funds received to help cover local expenditures incurred due to the public health emergency caused by the COVID-19 outbreak.

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

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

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

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

Landfill Closure and Post Closure:
This fund is used to account for monies reserved for future closure and post closure cost 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.

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

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

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

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

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

Special Purpose Funds

(continued):

Note: The County budgets all special purpose funds except for Fire Districts – Multi-Year Capital Improvement, American Rescue Plan Act (ARPA), Bioterrorism Grant, CARES Grant, 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, SPARK Grant, Special Law Enforcement Trust, Special Road and Bridge, Special Road Machinery and Equipment, and Treasurer's Technology funds.

WALLACE COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 130,125	$ 44,566	$ 44,906	$ (340)
Motor vehicle	8,586	8,296	8,204	92
Recreational vehicle	112	118	97	21
Delinquent property	648	1,146	-	1,146
Intergovernmental receipts	4,701	15,520	-	15,520
User fees	111,209	94,512	-	94,512
Other	842	3,360	-	3,360
Total receipts	256,223	167,518	$ 53,207	$ 114,311
Expenditures:				
Health and sanitation:				
Personnel services	76,326	65,201	$ 69,830	$ (4,629)
Contractual services	26,387	22,892	27,650	(4,758)
Commodities	16,059	17,777	18,030	(253)
Capital outlay	769	21,757	10,000	11,757
Transfers out	120,250	45,000	50,000	(5,000)
Total expenditures	239,791	172,627	$ 175,510	$ (2,883)
Receipts over (under) expenditures	16,432	(5,109)		
Unencumbered cash, beginning of year	229,247	245,679		
Unencumbered cash, end of year	$ 245,679	$ 240,570		

WALLACE COUNTY, KANSAS
Appraiser Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 86,999	$ 91,044	$ 91,771	$ (727)
Motor vehicle	7,615	5,859	5,486	373
Recreational vehicle	97	82	65	17
Delinquent property	555	873	-	873
Other	13	-	-	-
Total receipts	95,279	97,858	$ 97,322	$ 536
Expenditures:				
General government:				
Personnel services	81,194	104,808	$ 97,000	$ 7,808
Contractual services	18,612	19,774	26,500	(6,726)
Commodities	818	1,916	1,500	416
Capital outlay	-	-	2,000	(2,000)
Total expenditures	100,624	126,498	$ 127,000	$ (502)
Receipts under expenditures	(5,345)	(28,640)		
Unencumbered cash, beginning of year	82,767	77,422		
Unencumbered cash, end of year	$ 77,422	$ 48,782		

WALLACE COUNTY, KANSAS
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 20,999	$ 13,201	$ 13,267	$ (66)
Motor vehicle	1,094	1,148	1,322	(174)
Recreational vehicle	13	17	16	1
Delinquent property	74	189	-	189
Other	11	-	-	-
Total receipts	22,191	14,555	$ 14,605	$ (50)
Expenditures:				
General government:				
Personnel services	7,448	4,921	$ 8,126	$ (3,205)
Contractual services	18,765	16,025	14,500	1,525
Commodities	571	2,119	10,000	(7,881)
Capital outlay	186	-	1,500	(1,500)
Total expenditures	26,970	23,065	$ 34,126	$ (11,061)
Receipts under expenditures	(4,779)	(8,510)		
Unencumbered cash, beginning of year	31,996	27,217		
Unencumbered cash, end of year	$ 27,217	$ 18,707		

WALLACE COUNTY, KANSAS
Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 83,178	$ 162,867	$ 164,164	$ (1,297)
Motor vehicle	8,548	5,310	5,245	65
Recreational vehicle	100	76	62	14
Delinquent property	534	937	-	937
Total receipts	92,360	169,190	$ 169,471	$ (281)
Expenditures:				
General government:				
Social Security	77,795	78,448	$ 90,000	$ (11,552)
KPERS	81,741	81,988	90,000	(8,012)
Workmens compensation insurance	19,221	16,228	35,000	(18,772)
Unemployment insurance	730	739	5,000	(4,261)
Total expenditures	179,487	177,403	$ 220,000	$ (42,597)
Receipts under expenditures	(87,127)	(8,213)		
Unencumbered cash, beginning of year	184,251	97,124		
Unencumbered cash, end of year	$ 97,124	$ 88,911		

WALLACE COUNTY, KANSAS
Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 51,906	$ 45,583	$ 46,070	$ (487)
Motor vehicle	2,084	2,427	2,274	153
Recreational vehicle	19	20	21	(1)
Delinquent property	73	563	-	563
Total receipts	54,082	48,593	$ 48,365	$ 228
Expenditures:				
Public safety:				
Contractual services	2,094	3,124	$ 7,000	$ (3,876)
Commodities	2,365	1,593	6,500	(4,907)
Capital outlay	42,099	2,500	5,000	(2,500)
Transfers out	9,000	45,000	45,000	-
Total expenditures	55,558	52,217	$ 63,500	$ (11,283)
Receipts under expenditures	(1,476)	(3,624)		
Unencumbered cash, beginning of year	17,749	16,273		
Unencumbered cash, end of year	$ 16,273	$ 12,649		

WALLACE COUNTY, KANSAS
Fire District No. 2 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 68,731	$ 38,607	$ 38,916	$ (309)
Motor vehicle	3,729	3,814	3,764	50
Recreational vehicle	63	52	57	(5)
Delinquent property	621	791	-	791
Intergovernmental receipts	3,123	13,855	-	13,855
Donations	-	74	-	74
Total receipts	76,267	57,193	$ 42,737	$ 14,456
Expenditures:				
Public safety:				
Contractual services	6,422	5,813	$ 24,500	$ (18,687)
Commodities	9,015	13,918	12,000	1,918
Capital outlay	55,537	38,899	12,000	26,899
Transfers out	13,000	17,000	35,000	(18,000)
Total expenditures	83,974	75,630	$ 83,500	$ (7,870)
Receipts under expenditures	(7,707)	(18,437)		
Unencumbered cash, beginning of year	51,913	44,206		
Unencumbered cash, end of year	$ 44,206	$ 25,769		

WALLACE COUNTY, KANSAS
Fire District No. 3 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 50,282	$ 35,667	$ 35,897	$ (230)
Motor vehicle	2,056	2,232	1,924	308
Recreational vehicle	36	39	28	11
Delinquent property	231	386	-	386
Donations	-	20	-	20
Total receipts	52,605	38,344	$ 37,849	$ 495
Expenditures:				
Public safety:				
Contractual services	5,470	6,834	$ 7,300	$ (466)
Commodities	7,463	3,423	6,200	(2,777)
Capital outlay	-	17,417	22,000	(4,583)
Transfers out	30,000	30,000	30,000	-
Total expenditures	42,933	57,674	$ 65,500	$ (7,826)
Receipts over (under) expenditures	9,672	(19,330)		
Unencumbered cash, beginning of year	40,792	50,464		
Unencumbered cash, end of year	$ 50,464	$ 31,134		

WALLACE COUNTY, KANSAS
Fire Districts Multi-Year Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ 10,000	$ 10,000
Total receipts	10,000	10,000
Expenditures:		
Public safety:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	10,000	10,000
Unencumbered cash, beginning of year	25,000	35,000
Unencumbered cash, end of year	$ 35,000	$ 45,000

WALLACE COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 158,546	$ 159,540	$ 160,800	$ (1,260)
Motor vehicle	11,166	10,207	9,998	209
Recreational vehicle	145	145	119	26
Delinquent property	2,246	1,522	-	1,522
Intergovernmental receipts	71,923	91,502	26,423	65,079
Licenses and fees	74,046	98,748	-	98,748
Total receipts	318,072	361,664	$ 197,340	$ 164,324
Expenditures:				
Health and sanitation:				
Personnel services	156,182	185,878	$ 120,400	$ 65,478
Contractual services	31,852	43,716	36,400	7,316
Commodities	108,230	154,564	72,923	81,641
Employee benefits	-	-	15,000	(15,000)
Capital outlay	9,365	2,564	217,344	(214,780)
Transfers out	10,000	-	-	-
Total expenditures	315,629	386,722	$ 462,067	$ (75,345)
Receipts over (under) expenditures	2,443	(25,058)		
Unencumbered cash, beginning of year	330,673	333,116		
Unencumbered cash, end of year	$ 333,116	$ 308,058		

WALLACE COUNTY, KANSAS
Landfill Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Product sales	$ -	$ 406	$ -	$ 406
Other	-	8,338	-	8,338
Total receipts	-	8,744	$ -	$ 8,744
Expenditures:				
Public works:				
Personnel services	-	-	$ -	$ -
Total expenditures	-	-	$ -	$ -
Receipts over expenditures	-	8,744		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ 8,744		

WALLACE COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 73,294	$ 149,160	$ 150,355	$ (1,195)
Motor vehicle	8,346	5,649	4,621	1,028
Recreational vehicle	109	75	55	20
Delinquent property	629	853	-	853
Product sales	9,596	71,966	50,000	21,966
Other	-	22	-	22
Total receipts	91,974	227,725	$ 205,031	$ 22,694
Expenditures:				
Public works:				
Personnel services	79,735	79,890	$ 73,720	$ 6,170
Contractual services	7,112	7,469	10,100	(2,631)
Commodities	63,140	117,810	113,900	3,910
Capital outlay	1,402	1,280	10,000	(8,720)
Transfers out	7,500	-	-	-
Total expenditures	158,889	206,449	$ 207,720	$ (1,271)
Receipts over (under) expenditures	(66,915)	21,276		
Unencumbered cash, beginning of year	89,969	23,054		
Unencumbered cash, end of year	$ 23,054	$ 44,330		

WALLACE COUNTY, KANSAS
Park Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 56,970	$ 64,136	$ 64,634	$ (498)
Motor vehicle	3,583	3,593	3,590	3
Recreational vehicle	47	52	43	9
Delinquent property	280	550	-	550
Sales and fees	6,014	7,882	10,000	(2,118)
Other	29	41	-	41
Total cash receipts	66,923	76,254	$ 78,267	$ (2,013)
Expenditures:				
Culture and recreation:				
Personnel services	27,630	29,254	$ 32,000	$ (2,746)
Contractual services	19,011	18,404	25,700	(7,296)
Commodities	14,164	15,885	13,300	2,585
Capital outlay	-	6,711	-	6,711
Transfers out	7,500	6,000	6,000	-
Total expenditures	68,305	76,254	$ 77,000	$ (746)
Receipts over (under) expenditures	(1,382)	-		
Unencumbered cash, beginning of year	1,382	-		
Unencumbered cash, end of year	$ -	$ -		

WALLACE COUNTY, KANSAS
Prairie Dog Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	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	7,562	2,768	2,000	768
Total receipts	13,562	8,768	$ 8,000	$ 768
Expenditures:				
Public works:				
Contractual services	330	106	$ 2,600	$ (2,494)
Commodities	11,160	11,411	9,500	1,911
Total expenditures	11,490	11,517	$ 12,100	$ (583)
Receipts over (under) expenditures	2,072	(2,749)		
Unencumbered cash, beginning of year	2,521	4,593		
Unencumbered cash, end of year	$ 4,593	$ 1,844		

WALLACE COUNTY, KANSAS
Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ 9,156	$ -	$ 8,000	$ (8,000)
Sales and fees	15,810	15,160	39,676	(24,516)
Donations	11,915	6,359	-	6,359
Use of money and property	4	1	-	1
Transfers in	7,500	11,250	6,000	5,250
Total cash receipts	44,385	32,770	$ 53,676	$ (20,906)
Expenditures:				
Culture and recreation:				
Personnel services	19,797	23,383	$ 22,500	$ 883
Contractual services	5,168	6,797	10,250	(3,453)
Commodities	7,772	4,257	8,250	(3,993)
Capital outlay	478	305	16,000	(15,695)
Transfers out	10,000	-	-	-
Total expenditures	43,215	34,742	$ 57,000	$ (22,258)
Receipts over (under) expenditures	1,170	(1,972)		
Unencumbered cash, beginning of year	6,164	7,334		
Unencumbered cash, end of year	$ 7,334	$ 5,362		

WALLACE COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,010,422	$ 795,754	$ 802,106	$ (6,352)
Motor vehicle	51,396	60,642	63,720	(3,078)
Recreational vehicle	679	887	755	132
Delinquent property	4,249	9,303	-	9,303
Intergovernmental receipts	205,997	244,371	172,156	72,215
Other	42,539	55,637	-	55,637
Total receipts	1,315,282	1,166,594	$ 1,038,737	$ 127,857
Expenditures:				
Public works:				
Personnel services	593,052	615,799	$ 602,926	$ 12,873
Contractual services	20,225	101,052	78,675	22,377
Commodities	364,420	296,928	284,500	12,428
Capital outlay	5,030	4,886	20,000	(15,114)
Transfers out	600,000	117,436	150,000	(32,564)
Total expenditures	1,582,727	1,136,101	$ 1,136,101	$ -
Receipts over (under) expenditures	(267,445)	30,493		
Unencumbered cash, beginning of year	464,375	196,930		
Unencumbered cash, end of year	$ 196,930	$ 227,423		

WALLACE COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 592,352	$ 598,033	$ 599,885	$ (1,852)
Motor vehicle	31,421	33,737	37,138	(3,401)
Recreational vehicle	460	529	440	89
Delinquent property	2,677	5,544	-	5,544
Licenses and fees	11,309	6,813	-	6,813
Law enforcement contract	55,000	55,015	55,000	15
Total receipts	693,219	699,671	$ 692,463	$ 7,208
Expenditures:				
Public safety:				
Personnel services	586,563	594,776	$ 551,020	$ 43,756
Contractual services	37,388	55,391	57,100	(1,709)
Commodities	21,701	34,110	35,000	(890)
Capital outlay	1,049	24,757	5,000	19,757
Contingencies	-	-	30,000	(30,000)
Transfers out	-	-	50,000	(50,000)
Total expenditures	646,701	709,034	$ 728,120	$ (19,086)
Receipts over (under) expenditures	46,518	(9,363)		
Unencumbered cash,beginning of year	5,754	52,272		
Unencumbered cash, end of year	$ 52,272	$ 42,909		

WALLACE COUNTY, KANSAS
Special Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Motor vehicle	$ 933	$ -	$ -	$ -
Recreational vehicle	9	-	-	-
Delinquent property	36	18	-	18
Other	62,195	36,573	-	36,573
Transfers in	741,948	-	-	-
Total receipts	805,121	36,591	$ -	$ 36,591
Expenditures:				
Public works:				
Capital outlay	593,331	75,854	$ 1,251,848	$ (1,175,994)
Total expenditures	593,331	75,854	$ 1,251,848	$ (1,175,994)
Receipts over (under) expenditures	211,790	(39,263)		
Unencumbered cash, beginning of year	1,287,052	1,498,842		
Unencumbered cash, end of year	$ 1,498,842	$ 1,459,579		

WALLACE COUNTY, KANSAS
American Rescue Plan Act (ARPA) Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenues	$ -	$ 147,427
Total cash receipts	-	147,427
Expenditures:		
General government:		
Contractual services	-	2,745
Commodities	-	128,475
Total expenditures	-	131,220
Receipts over expenditures	-	16,207
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 16,207

WALLACE COUNTY, KANSAS
Bioterrorism Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 8,684	$ 9,000
Total receipts	8,684	9,000
Expenditures:		
General government:		
Contractual services	3,399	4,353
Commodities	2,593	671
Total expenditures	5,992	5,024
Receipts over expenditures	2,692	3,976
Unencumbered cash, beginning of year	9,782	12,474
Unencumbered cash, end of year	$ 12,474	$ 16,450

WALLACE COUNTY, KANSAS
CARES Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 85,802	$ 44,998
Total receipts	85,802	44,998
Expenditures:		
General government:		
Contractual services	76,802	43,198
Commodities	9,000	1,800
Total expenditures	85,802	44,998
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ -

WALLACE COUNTY, KANSAS
Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,217	$ 931
Total receipts	1,217	931
Expenditures:		
General government:		
Contractual services	-	-
Total expenditures	-	-
Receipts over expenditures	1,217	931
Unencumbered cash, beginning of year	2,736	3,953
Unencumbered cash, end of year	$ 3,953	$ 4,884

WALLACE COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ 189,750	$ 136,450
Total receipts	189,750	136,450
Expenditures:		
General government:		
Capital outlay	56,728	106,526
Transfers out	-	5,250
Total expenditures	56,728	111,776
Receipts over expenditures	133,022	24,674
Unencumbered cash, beginning of year	1,140,229	1,273,251
Unencumbered cash, end of year	$ 1,273,251	$ 1,297,925

WALLACE COUNTY, KANSAS
Emergency 911 Wireless Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 59,972	$ 60,013
Use of money and property	362	148
Total receipts	60,334	60,161
Expenditures:		
Public safety:		
Contractual services	23,535	30,013
Capital outlay	-	58,282
Total expenditures	23,535	88,295
Receipts over (under) expenditures	36,799	(28,134)
Unencumbered cash, beginning of year	167,131	203,930
Unencumbered cash, end of year	$ 203,930	$ 175,796

WALLACE COUNTY, KANSAS
Free Fair Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 18,000	$ 18,000
Licenses and fees	250	700
Use of money and property	14	3
Other	5,146	20,554
Livestock sales	171,637	239,938
Total receipts	195,047	279,195
Expenditures:		
Culture and recreation:		
Contractual services	182,798	249,514
Commodities	10,139	14,790
Capital outlay	1,776	12,559
Total expenditures	194,713	276,863
Receipts over expenditures	334	2,332
Unencumbered cash, beginning of year	35,734	36,068
Unencumbered cash, end of year	$ 36,068	$ 38,400

WALLACE COUNTY, KANSAS
Landfill Closure and Post Closure Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ 435,125
Total receipts	-	435,125
Expenditures:		
Public works:		
Contractual services	-	-
Total expenditures	-	-
Receipts over expenditures	-	435,125
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 435,125

WALLACE COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 16,489	$ 16,693
Other	4,922	1,083
Total receipts	21,411	17,776
Expenditures:		
General government:		
Contractual services	17,100	4,802
Transfers out	4,311	12,974
Total expenditures	21,411	17,776
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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ -
Total receipts	-	-
Expenditures:		
General government:		
Contractual services	-	-
Total expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	360,172	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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 126	$ 239
Total receipts	126	239
Expenditures:		
Public safety:		
Contractual services	126	229
Total expenditures	126	229
Receipts over expenditures	-	10
Unencumbered cash, beginning of year	1,072	1,072
Unencumbered cash, end of year	$ 1,072	$ 1,082

WALLACE COUNTY, KANSAS
Prosecuting Attorney's Worthless Check Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

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

WALLACE COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 4,868	$ 3,724
Total receipts	4,868	3,724
Expenditures:		
General government:		
Contractual services	268	1,425
Capital outlay	1,397	3,357
Total expenditures	1,665	4,782
Receipts over (under) expenditures	3,203	(1,058)
Unencumbered cash, beginning of year	9,758	12,961
Unencumbered cash, end of year	$ 12,961	$ 11,903

WALLACE COUNTY, KANSAS
Sheriff Drug Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 86,954	$ 149,260
Total receipts	86,954	149,260
Expenditures:		
Public safety:		
Personnel services	19,628	41,407
Contractual	56,637	7,150
Commodities	11,047	2,845
Capital outlay	87	-
Total expenditures	87,399	51,402
Receipts over (under) expenditures	(445)	97,858
Unencumbered cash, beginning of year	43,644	43,199
Unencumbered cash, end of year	$ 43,199	$ 141,057

WALLACE COUNTY, KANSAS
SPARK Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 298,051	$ 67
Total receipts	298,051	67
Expenditures:		
General government:		
Commodities	290,118	8,000
Total expenditures	290,118	8,000
Receipts over (under) expenditures	7,933	(7,933)
Unencumbered cash, beginning of year	-	7,933
Unencumbered cash, end of year	$ 7,933	$ -

WALLACE COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 4,515	$ 4,322
Total receipts	4,515	4,322
Expenditures:		
Public safety:		
Contractual	400	-
Total expenditures	400	-
Receipts over expenditures	4,115	4,322
Unencumbered cash, beginning of year	3,573	7,688
Unencumbered cash, end of year	$ 7,688	$ 12,010

WALLACE COUNTY, KANSAS
Special Road and Bridge Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ 150,000	$ 112,486
Total receipts	150,000	112,486
Expenditures:		
Public works:		
Capital outlay	-	96,238
Total expenditures	-	96,238
Receipts over expenditures	150,000	16,248
Unencumbered cash, beginning of year	723,121	873,121
Unencumbered cash, end of year	$ 873,121	$ 889,369

WALLACE COUNTY, KANSAS
Special Road Machinery and Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

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

WALLACE COUNTY, KANSAS
Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,217	$ 931
Total receipts	1,217	931
Expenditures:		
General government:		
Contractual services	-	14
Total expenditures	-	14
Receipts over expenditures	1,217	917
Unencumbered cash, beginning of year	4,005	5,222
Unencumbered cash, end of year	$ 5,222	$ 6,139

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 292,018	$ 308,331	$ 310,811	$ (2,480)
Motor vehicle	25,557	19,269	18,414	855
Recreational vehicle	319	272	218	54
Delinquent property	1,704	2,928	-	2,928
Federal tax credit	52,852	-	-	-
Total receipts	372,450	330,800	$ 329,443	$ 1,357
Expenditures:				
General government:				
Principal	235,000	250,000	$ 250,000	$ -
Interest and fees	162,302	73,200	73,200	-
Cash basis reserve	-	-	75,000	(75,000)
Total expenditures	397,302	323,200	$ 398,200	$ (75,000)
Receipts over (under) expenditures	(24,852)	7,600		
Unencumbered cash, beginning of year	127,726	102,874		
Unencumbered cash, end of year	$ 102,874	$ 110,474		

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 Investigations:

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

County Treasurer – Mortgage Registration Fees:

This fund is used to account for mortgage registration fees.

County Treasurer – Payroll Clearing:

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

County Treasurer – Drug Forfeiture Holding:

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

County Treasurer – Stray Animal:

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

County Treasurer – Wildlife and Parks:

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

County Treasurer – Motor Vehicle Fees and Sales Tax Collections:

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

County Treasurer – Tax Collections:

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

County Treasurer – Tax Distributions:

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

WALLACE COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

	Cash Balance 01/01/21	Receipts	Disburse-ments	Cash Balance 12/31/21
Trust and Agency Funds:				
District Court	$ 1,000	$ 72,544	$ 48,544	$ 25,000
Law Library	14,003	1,069	997	14,075
Recreation Commission	2,111	21,256	21,547	1,820
Sheriff Special Investigation	3,725	-	-	3,725
County Treasurer:				
Mortgage Registration Fees	307	1,374	1,424	257
Payroll Clearing	2,313	1,405,101	1,405,091	2,323
Drug Forfeiture Holding	2,152	-	-	2,152
Stray Animal	1,373	-	1,373	-
Wildlife and Parks	-	2,477	2,477	-
Motor Vehicle Fees and Sales Tax Collections	109,093	848,379	865,839	91,633
Tax Collections	4,631,268	5,028,869	4,647,553	5,012,584
Tax Distributions	750	2,807,265	2,806,728	1,287
Total	$ 4,768,095	$ 10,188,334	$ 9,801,573	$ 5,154,856

Other Supplemental Information

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,318,291	$ 1,340,836	$ 1,351,651	$ (10,815)
Motor vehicle	118,783	93,655	83,130	10,525
Recreational vehicle	1,531	1,272	985	287
Delinquent property	8,793	13,318	-	13,318
Interest and fees:				
Delinquent	13,765	15,382	6,000	9,382
Intangibles	3,221	3,810	2,603	1,207
Local sales	176,198	170,823	126,000	44,823
Total taxes	1,640,582	1,639,096	1,570,369	68,727
Intergovernmental receipts:				
Grant income	10,944	-	-	-
Mineral production tax	4,637	3,843	5,000	(1,157)
Total intergovernmental receipts	15,581	3,843	5,000	(1,157)
Licenses and fees:				
Mortgage registration fees	33,623	25,708	-	25,708
Other fees	989	460	50	410
Officers' fees	3,153	2,440	-	2,440
Diversion fees	1,900	3,092	8,277	(5,185)
Total licenses and fees	39,665	31,700	8,327	23,373
Use of money and property:				
Interest on investments	152,656	84,240	10,000	74,240
Other:				
Other	15,005	17,604	10,000	7,604
Transfers in	4,311	12,974	-	12,974
Total receipts	**$ 1,867,800**	**$ 1,789,457**	**$ 1,603,696**	**$ 185,761**
Expenditures:				
General government:				
General and administrative:				
Personnel services	$ 182,707	$ 209,283	$ 219,000	$ (9,717)
Contractual services	165,932	274,717	225,150	49,567
Commodities	12,177	36,242	1,182,885	(1,146,643)
Capital outlay	883	549	1,200,000	(1,199,451)
Total general and administrative	361,699	520,791	2,827,035	(2,306,244)

(continued)

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued):				
General government (continued):				
County Commission:				
Personnel services	$ 52,375	$ 51,883	$ 52,000	$ (117)
Contractual services	2,961	3,267	6,600	(3,333)
Commodities	96	17	500	(483)
Capital outlay	-	2,281	-	2,281
Total County Commission	55,432	57,448	59,100	(1,652)
County Clerk:				
Personnel services	92,096	99,157	86,000	13,157
Contractual services	3,824	2,529	7,550	(5,021)
Commodities	1,031	2,288	1,250	1,038
Capital outlay	1,835	302	1,000	(698)
Total County Clerk	98,786	104,276	95,800	8,476
County Treasurer:				
Personnel services	78,826	69,624	75,500	(5,876)
Contractual services	3,707	6,623	9,450	(2,827)
Commodities	3,553	1,328	3,300	(1,972)
Capital outlay	419	-	500	(500)
Total County Treasurer	86,505	77,575	88,750	(11,175)
Register of Deeds:				
Personnel services	40,158	42,024	40,000	2,024
Contractual services	5,344	4,720	8,400	(3,680)
Commodities	360	611	450	161
Capital outlay	1,291	1,648	2,500	(852)
Total Register of Deeds	47,153	49,003	51,350	(2,347)
Building and grounds:				
Personnel services	42,513	41,185	41,000	185
Contractual services	7,338	10,831	2,500	8,331
Commodities	8,499	7,301	10,700	(3,399)
Capital outlay	388	349	1,200	(851)
Total building and grounds	58,738	59,666	55,400	4,266
Safety officer:				
Personnel services	-	-	4,464	(4,464)
Contractual services	-	-	1,250	(1,250)
Commodities	-	-	500	(500)
Total safety officer	-	-	6,214	(6,214)

(continued)

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued):				
General government (continued):				
Other agencies:				
Soil conservation	$ 17,000	$ 17,000	$ 17,000	$ -
Agricultural extension	430	340	-	340
Free Fair	18,000	18,000	18,000	-
Historical collections	10,000	10,000	10,000	-
Total other agencies	45,430	45,340	45,000	340
Total general government	**753,743**	**914,099**	**3,228,649**	**(2,314,550)**
Public safety:				
County Attorney:				
Personnel services	63,496	60,805	58,570	2,235
Contractual services	17,000	17,000	18,000	(1,000)
Capital outlay	-	-	1,500	(1,500)
Total County Attorney	80,496	77,805	78,070	(265)
Emergency preparedness:				
Personnel services	10,011	9,328	9,500	(172)
Contractual services	2,583	4,106	3,635	471
Commodities	11,273	35	600	(565)
Total emergency preparedness	23,867	13,469	13,735	(266)
Court services:				
Contractual services	14,033	17,343	37,200	(19,857)
Commodities	1,063	1,734	1,800	(66)
Capital outlay	-	-	5,000	(5,000)
Total court services	15,096	19,077	44,000	(24,923)
Diversion:				
Contractual services	1,500	-	23,061	(23,061)
Other agencies:				
Western KS Child Advocacy Center	6,000	-	6,000	(6,000)
Total public safety	**126,959**	**110,351**	**164,866**	**(54,515)**

(continued)

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued):				
Health and welfare:				
Other agencies:				
Elderly	$ 3,966	$ 4,852	$ 5,000	$ (148)
Joint mental health	8,500	5,000	5,000	-
Developmentally handicapped	3,000	3,000	3,000	-
Nursing home subsidy	30,000	280,000	110,000	170,000
Community Care Center facility	9,090	15,479	80,000	(64,521)
Landfill	66,285	143,186	125,000	18,186
Community improvement	18,052	52,111	15,000	37,111
Rural opportunity	-	-	10,000	(10,000)
Total other agencies	138,893	503,628	353,000	150,628
Total health and welfare	**138,893**	**503,628**	**353,000**	**150,628**
Transfers out	**500,000**	**4,500**	**-**	**4,500**
Total expenditures	**$ 1,519,595**	**$ 1,532,578**	**$ 3,746,515**	**$ (2,213,937)**

WALLACE COUNTY, KANSAS
Reconciliation of 2020 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2021

2020 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		$ 6,557,413
Supplemental tax roll		677
2020 taxes abated		(2,991)
2020 tax roll as adjusted		$ 6,555,099
2020 Tax Roll Accounted For:		
2020 current tax collections		$ 6,498,635
Delinquent taxes:		
Personal property tax warrants	$ 6,695	
Real estate taxes	49,769	56,464
2020 total tax roll		$ 6,555,099