

WALLACE COUNTY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

FOR THE YEAR ENDED
December 31, 2018

WALLACE COUNTY, KANSAS
Regulatory Basis Financial Statement
For the Year Ended December 31, 2018

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

The County Commissioners
Wallace County Courthouse
Sharon Springs, Kansas 67758

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Wallace County, Kansas, as of and for the year ended December 31, 2018, and the related notes to the financial statement which collectively comprise Wallace County's basic financial statement as listed in the table of contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Wallace County, Kansas, as of December 31, 2018, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Wallace County, Kansas, as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Other Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Wallace County, Kansas, as of and for the year ended December 31, 2017, (not presented herein), and have issued our report thereon dated June 6, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2017, (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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 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, 2017, on the basis of accounting described in Note 1.

A handwritten signature in black ink that reads "Lewis, Hooper & Dick, LLC". The script is cursive and fluid, with the company name written in a single line.

LEWIS, HOOPER & DICK, LLC

June 10, 2019

Financial Statement

WALLACE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

	Unencumbered Cash 01/01/18	Receipts	Expenditures	Unencumbered Cash (Deficit) 12/31/18	Add Payables and Encumbrances	Treasurer's Cash (Deficit) 12/31/18
<u>General Fund</u>						
General	\$ 981,320	\$ 1,864,419	\$ 1,490,375	\$ 1,355,364	\$ 5,505	\$ 1,360,869
<u>Special Purpose Funds</u>						
Ambulance	96,855	228,253	181,611	143,497	2,344	145,841
Appraiser	59,089	135,115	105,928	88,276	3,258	91,534
Direct Election	24,662	27,754	19,746	32,670	79	32,749
Employee Benefit	206,061	214,839	164,198	256,702	-	256,702
Fire District No. 1	13,000	27,673	36,632	4,041	34	4,075
Fire District No. 2	46,936	48,451	71,473	23,914	499	24,413
Fire District No. 2 - Multi-Year Capital Improvement	15,000	-	-	15,000	-	15,000
Fire District No. 3	22,343	38,271	43,333	17,281	299	17,580
Health	195,649	266,540	184,504	277,685	880	278,565
Noxious Weed	129,537	186,506	196,044	119,999	371	120,370
Park	8,409	58,102	61,982	4,529	3,625	8,154
Prairie Dog	6,422	8,290	9,863	4,849	246	5,095
Recreation	8,971	67,089	68,385	7,675	1,254	8,929
Road and Bridge	563,126	966,484	1,074,634	454,976	3,021	457,997
Sheriff	11,039	522,583	547,127	(13,505)	2,295	(11,210)
Special Building	867,770	174,853	37,924	1,004,699	-	1,004,699
Bioterrorism Grant	6,569	8,909	8,611	6,867	-	6,867
Clerk's Technology	2,748	684	1,269	2,163	-	2,163
Equipment Reserve	1,053,842	171,251	186,980	1,038,113	-	1,038,113
Emergency 911 Wireless	132,763	50,104	37,676	145,191	-	145,191
Free Fair	33,864	191,713	189,073	36,504	-	36,504
Motor Vehicle Operating	-	18,248	18,248	-	-	-
Multi-Year Capital Improvement	377,864	25,000	55,641	347,223	-	347,223
Oil & Gas Valuation Depletion Trust	241,948	-	-	241,948	-	241,948
Prosecuting Attorney's Training	1,220	615	600	1,235	-	1,235
Prosecuting Attorney Worthless Check	1,688	20	-	1,688	-	1,688
Register of Deeds' Technology	11,079	2,734	4,612	9,201	-	9,201
Sheriff Drug Forfeiture	25,446	89,991	92,859	22,578	806	23,384
Special Law Enforcement Trust	9,412	3,749	-	13,161	-	13,161
Special Road and Bridge	312,121	261,000	-	573,121	-	573,121
Special Road Machinery and Equipment	514,096	50,000	207,660	356,436	-	356,436
Treasurer's Technology	2,748	684	-	3,432	-	3,432
Total Special Purpose Funds	5,002,257	3,845,505	3,606,613	5,241,149	19,011	5,260,160
<u>Bond and Interest Fund</u>						
Bond and Interest	-	531,759	403,538	128,221	-	128,221
Total Municipal Entity (excluding Agency Funds) (memorandum only)	\$ 5,983,577	\$ 6,241,683	\$ 5,500,526	\$ 6,724,734	\$ 24,516	\$ 6,749,250
<u>Composition of Cash</u>						
Eastern Colorado Bank:						
Demand deposits						\$ 216,921
Time deposits						11,383,626
Certificates of deposit						5,000
Total bank						11,605,547
Plus deposits in transit						20,700
Less outstanding checks						(99,492)
Total cash						11,526,755
Less Agency Funds per Schedule 3						(4,777,505)
Total Treasurer's cash (excluding Agency Funds)						\$ 6,749,250

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, 2018

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

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types (continued)

Agency funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, 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 or after 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, 2018, the special assessment taxes levied are a lien on the property.

F. Interfund transactions and reimbursements

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

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

1. Summary of significant accounting policies (continued)

F. Interfund transactions and reimbursements (continued)

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

G. Memorandum totals

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

2. Stewardship, compliance and accountability

A. Budgetary information

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

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

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

The legal level of budgetary control is the fund level. The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of adopted budget of expenditures of individual funds. The governing body allows management to transfer budgeted amounts between line items within an individual fund without prior approval. The Recreation and Sheriff funds exceeded their legal budgets by \$21,035 and \$15,097, respectively.

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

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

Fire District No. 2 – Multi-Year Capital Improvement
Bioterrorism Grant
Clerk's Technology

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

Equipment Reserve
Emergency 911 Wireless
Free Fair
Motor Vehicle Operating
Multi-Year Capital Improvement
Oil & Gas Valuation Depletion Trust
Prosecuting Attorney's Training
Prosecuting Attorney's Worthless Check
Register of Deeds' Technology
Sheriff Drug Forfeiture
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, 2018. Funds with deficit unencumbered cash balances are discussed in Note 2, item C. Funds which exceeded their budget authority are discussed in Note 2, item A.

C. Deficit unencumbered cash

The Sheriff special purpose fund had a deficit unencumbered cash balance of \$13,505 as of December 31, 2018.

3. Detailed notes on all funds

A. Deposits and investments

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

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

Carrying amount of deposits	<u>\$ 11,526,755</u>
Total cash	<u><u>\$ 11,526,755</u></u>

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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

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

Concentration of credit risk

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

Custodial credit risk - deposits

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

At December 31, 2018, the County's carrying amount of deposits was \$11,526,755 and the bank balance was \$11,605,547. Of the bank balance, 100% of the balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$471,921 was covered by federal depository insurance and \$10,000,000 by irrevocable letters of credit in the County's name; \$1,133,626 was unsecured. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Eastern Colorado Bank
FDIC coverage	\$ 471,921
Pledged securities at market value	10,000,000
Total coverage	<u>\$ 10,471,921</u>
Funds on deposit	<u>\$ 11,605,547</u>
Funds at risk	<u>\$ 1,133,626</u>

Credit risk - investments

Custodial credit risk for an investment is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments of this type at December 31, 2018.

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

3. Detailed notes on all funds (continued)

B. Capital projects in process

Capital project authorizations with approved change orders compared to disbursements and accounts payable to date from inception are as follows at December 31, 2018:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Ambulance building	\$ 128,964	\$ 50,441	\$ 78,583
Road sealing	74,573	74,573	-

C. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2018, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/18	Additions	Reductions/ Payments	Balance 12/31/18	Interest Paid
General obligation bonds payable									
Series 2010-B	06/01/10	6.45%	\$ 3,950,000	09/01/20	\$ 2,900,000	\$ -	\$ 175,000	\$ 2,725,000	\$ 178,137
Series 2013-A	11/14/13	3.00%	300,000	09/01/21	180,000	-	45,000	135,000	5,400
Series 2016	06/01/16	3.00%	2,395,000	09/01/30	2,395,000	-	-	2,395,000	-
Total general obligation bonds payable					5,475,000	-	220,000	5,255,000	183,537
Capital leases payable									
Fire truck	06/15/17	3.65%	80,000	06/22/30	80,000	-	14,782	65,218	3,058
Total long-term debt					\$ 5,555,000	\$ -	\$ 234,782	\$ 5,320,218	\$ 186,595

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

	2019	2020	2021	Year 2022	2023	2024-2028	2029-2033	Total
Principal:								
General obligation bonds payable	\$ 230,000	\$ 2,585,000	\$ 250,000	\$ 215,000	\$ 225,000	\$ 1,210,000	\$ 540,000	\$ 5,255,000
Capital leases payable	15,434	15,892	16,589	17,203	-	-	-	65,218
Total principal	245,434	2,600,892	266,589	232,203	225,000	1,210,000	540,000	5,320,218
Interest:								
General obligation bonds payable	246,761	236,850	77,250	65,700	59,250	191,700	24,300	901,811
Capital leases payable	2,413	1,847	1,251	637	-	-	-	6,148
Total interest	249,174	238,697	78,501	66,337	59,250	191,700	24,300	907,959
Total principal and interest	\$ 494,608	\$ 2,839,589	\$ 345,090	\$ 298,540	\$ 284,250	\$ 1,401,700	\$ 564,300	\$ 8,228,177

On June 1, 2016, the County issued \$2,395,000 of general obligation bonds in anticipation of calling \$2,350,000 of general obligation bonds outstanding early. The proceeds from the bonds were placed in an escrow account in anticipation of calling the bonds when the bonds are callable. This bond issue was undertaken to reduce debt service payments over the next fifteen years resulting in a decrease in total debt service payments of \$137,163 and in an economic gain of \$115,064. The market value of the escrow account at December 31, 2018, was \$2,440,401.

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

3. Detailed notes on all funds (continued)

C. Long-term debt (continued)

Legal debt margin

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

D. Interfund transfers

Interfund operating transfers are as follows:

	<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	
General		Special Building	19-120	\$ 132,887
General		Equipment Reserve	19-119	34,000
Ambulance		Equipment Reserve	19-119	55,751
Fire District #1		Equipment Reserve	19-119	8,000
Fire District #2		Equipment Reserve	19-119	35,000
Fire District #3		Equipment Reserve	19-119	20,000
Health		Equipment Reserve	19-119	10,000
Noxious Weed		Equipment Reserve	2-1318	7,500
Park		Equipment Reserve	19-119	1,000
Park		Recreation	19-2803	6,492
Road and Bridge		Special Road and Bridge	19-120	261,000
Road and Bridge		Road Machinery	19-119	50,000
Motor Vehicle Operating		General	8-145	12,935
				<hr/>
Total				<u>\$ 634,565</u>

4. Other information

A. Risk management and self-insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability, crime and surety insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool, a public entity risk pool currently operating as a common risk management and insurance program for 93 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.

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

4. Other information (continued)

A. Risk management and self-insurance (continued)

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 85 participating members.

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

B. Post-employment health care benefits

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.

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 publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

4. Other information (continued)

D. Defined benefit pension plan (continued)

active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from Wallace County, Kansas, were \$91,290 for the year ended December 31, 2018.

Net pension liability: At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$853,710. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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

Contingencies

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

F. Subsequent events

Subsequent to December 31, 2018, the County entered into a thirty-six month agreement at \$2,678 per month for technology services.

Regulatory Required Supplemental Information

WALLACE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2018

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General Fund</u>					
General	\$ 2,506,232	\$ -	\$ 2,506,232	\$ 1,490,375	\$ (1,015,857)
<u>Special Purpose Funds</u>					
Ambulance	220,066	-	220,066	181,611	(38,455)
Appraiser	155,010	-	155,010	105,928	(49,082)
Direct Election	32,000	-	32,000	19,746	(12,254)
Employee Benefit	293,863	-	293,863	164,198	(129,665)
Fire District No. 1	38,500	-	38,500	36,632	(1,868)
Fire District No. 2	80,017	-	80,017	71,473	(8,544)
Fire District No. 3	55,602	-	55,602	43,333	(12,269)
Health	355,141	-	355,141	184,504	(170,637)
Noxious Weed	215,420	-	215,420	196,044	(19,376)
Park	68,742	-	68,742	61,982	(6,760)
Prairie Dog	21,073	-	21,073	9,863	(11,210)
Recreation	13,800	33,550	47,350	68,385	21,035
Road and Bridge	1,338,075	-	1,338,075	1,074,634	(263,441)
Sheriff	532,030	-	532,030	547,127	15,097
Special Building	405,891	-	405,891	37,924	(367,967)
<u>Bond and Interest Fund</u>					
Bond and Interest	525,387	-	525,387	403,538	(121,849)

General Fund

Fund Description

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

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

General government:

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

Public safety:

- *County Attorney
- *Emergency preparedness
- *Court services
- *Diversion
- *NWKSVS – domestic violence
- *Western KS Child Advocacy Center

Health and welfare:

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

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes	\$ 1,898,626	\$ 1,735,071	\$ 1,728,464	\$ 6,607
Intergovernmental receipts	6,806	8,531	5,000	3,531
Licenses and fees	36,771	30,855	8,327	22,528
Use of money and property	20,818	51,262	10,000	41,262
Other	16,934	25,765	10,000	15,765
Transfers in	9,425	12,935	-	12,935
Total receipts	<u>1,989,380</u>	<u>1,864,419</u>	<u>\$ 1,761,791</u>	<u>\$ 102,628</u>
Expenditures:				
General government:				
General and administrative	392,211	365,877	\$ 1,397,604	\$ (1,031,727)
County Commission	59,455	59,997	72,350	(12,353)
County Clerk	84,489	71,929	90,270	(18,341)
County Treasurer	66,189	68,235	88,050	(19,815)
Register of Deeds	46,496	42,891	53,500	(10,609)
Building and grounds	46,703	43,458	60,390	(16,932)
Safety officer	2,459	119	7,124	(7,005)
Other agencies - general government	86,328	46,558	46,150	408
Public safety:				
County Attorney	76,048	73,454	74,605	(1,151)
Emergency preparedness	10,994	10,992	13,635	(2,643)
Court services	55,081	14,797	31,890	(17,093)
Diversion	500	-	8,277	(8,277)
Other agencies - public safety	5,500	4,500	4,500	-
Health and welfare:				
Other agencies - health and welfare	324,881	520,681	391,000	129,681
Transfers out	<u>780,387</u>	<u>166,887</u>	<u>166,887</u>	<u>-</u>
Total expenditures	<u>2,037,721</u>	<u>1,490,375</u>	<u>\$ 2,506,232</u>	<u>\$ (1,015,857)</u>
Receipts over (under) expenditures	(48,341)	374,044		
Unencumbered cash, beginning of year	<u>1,029,661</u>	<u>981,320</u>		
Unencumbered cash, end of year	<u>\$ 981,320</u>	<u>\$ 1,355,364</u>		

Special Purpose Funds

Fund Descriptions

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

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

Ambulance:

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

Appraiser:

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

Direct Election:

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

Employee Benefit:

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

Fire District No. 1:

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

Fire District No. 2:

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

Fire District No. 2 – Multi-Year Capital Improvement:

This fund is used to account for monies reserved for future capital improvement requirements of Rural Fire District No. 2.

Fire District No. 3:

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

Health:

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

Noxious Weed:

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

Park:

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

Prairie Dog:

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

Special Purpose Funds

(continued):

Recreation:

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

Road and Bridge:

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

Sheriff:

This fund is used to account for sheriff and report fees, VIN fees, warrants, and reimbursements for use of the County jail by other law enforcement entities.

Special Building:

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

Bioterrorism Grant:

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

Clerk's Technology:

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

Equipment Reserve:

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

Emergency 911 Wireless:

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

Free Fair:

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

Motor Vehicle Operating:

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

Multi-Year Capital Improvement:

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

Special Purpose Funds

(continued):

Oil & Gas Valuation Depletion Trust:

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

Prosecuting Attorney's Training:

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

Prosecuting Attorney's Worthless Check:

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

Register of Deeds' Technology:

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

Sheriff Drug Forfeiture:

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

Special Law Enforcement Trust:

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

Special Road and Bridge:

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

Special Road Machinery and Equipment:

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

Treasurer's Technology:

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

Note: The County budgets all special purpose funds except for Fire District No. 2 – Multi-Year Capital Improvement, Bioterrorism Grant, Clerk's Technology, Equipment Reserve, Emergency 911 Wireless, Free Fair, Motor Vehicle Operating, Multi-Year Capital Improvement, Oil & Gas Valuation Depletion Trust, Prosecuting Attorney's Training, Prosecuting Attorney's Worthless Check, Register of Deeds' Technology, Sheriff Drug Forfeiture, 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, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 141,163	\$ 115,915	\$ 117,477	\$ (1,562)
Motor vehicle	6,143	8,525	7,609	916
Recreational vehicle	76	105	99	6
Delinquent property	537	355	-	355
User fees	74,334	102,259	-	102,259
Other	13,665	1,094	-	1,094
Total receipts	235,918	228,253	\$ 125,185	\$ 103,068
Expenditures:				
Health and sanitation:				
Personnel services	56,260	64,668	\$ 67,500	\$ (2,832)
Contractual services	23,624	34,056	25,650	8,406
Commodities	14,941	15,074	15,800	(726)
Capital outlay	3,031	12,062	20,000	(7,938)
Transfers out	105,000	55,751	91,116	(35,365)
Total expenditures	202,856	181,611	\$ 220,066	\$ (38,455)
Receipts over expenditures	33,062	46,642		
Unencumbered cash, beginning of year	63,793	96,855		
Unencumbered cash, end of year	\$ 96,855	\$ 143,497		

WALLACE COUNTY, KANSAS
 Appraiser Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 151,090	\$ 123,257	\$ 124,923	\$ (1,666)
Motor vehicle	10,246	9,807	8,143	1,664
Recreational vehicle	122	119	106	13
Delinquent property	1,139	398	-	398
Other	-	1,534	-	1,534
Total receipts	<u>162,597</u>	<u>135,115</u>	<u>\$ 133,172</u>	<u>\$ 1,943</u>
Expenditures:				
General government:				
Personnel services	97,536	88,758	\$ 120,760	\$ (32,002)
Contractual services	22,949	16,190	27,250	(11,060)
Commodities	2,068	750	2,000	(1,250)
Capital outlay	1,197	230	5,000	(4,770)
Transfers out	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>138,750</u>	<u>105,928</u>	<u>\$ 155,010</u>	<u>\$ (49,082)</u>
Receipts over expenditures	23,847	29,187		
Unencumbered cash, beginning of year	<u>35,242</u>	<u>59,089</u>		
Unencumbered cash, end of year	<u>\$ 59,089</u>	<u>\$ 88,276</u>		

WALLACE COUNTY, KANSAS
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 24,610	\$ 25,887	\$ 26,236	\$ (349)
Motor vehicle	2,279	1,768	1,325	443
Recreational vehicle	27	21	17	4
Delinquent property	275	78	-	78
Total receipts	27,191	27,754	\$ 27,578	\$ 176
Expenditures:				
General government:				
Personnel services	9,273	5,704	\$ 8,000	\$ (2,296)
Contractual services	6,614	12,580	12,500	80
Commodities	206	943	10,000	(9,057)
Capital outlay	255	519	1,500	(981)
Transfers out	5,000	-	-	-
Total expenditures	21,348	19,746	\$ 32,000	\$ (12,254)
Receipts over expenditures	5,843	8,008		
Unencumbered cash, beginning of year	18,819	24,662		
Unencumbered cash, end of year	\$ 24,662	\$ 32,670		

WALLACE COUNTY, KANSAS
Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 209,484	\$ 199,835	\$ 202,513	\$ (2,678)
Motor vehicle	17,132	14,215	11,288	2,927
Recreational vehicle	202	171	147	24
Delinquent property	1,957	618	-	618
Other	1,275	-	-	-
Total receipts	230,050	214,839	\$ 213,948	\$ 891
Expenditures:				
General government:				
Social Security	73,914	68,601	\$ 115,890	\$ (47,289)
KPERS	74,189	73,456	111,205	(37,749)
Workmens compensation insurance	26,246	21,477	52,768	(31,291)
Unemployment insurance	790	664	4,000	(3,336)
Other	-	-	10,000	(10,000)
Total expenditures	175,139	164,198	\$ 293,863	\$ (129,665)
Receipts over expenditures	54,911	50,641		
Unencumbered cash, beginning of year	151,150	206,061		
Unencumbered cash, end of year	\$ 206,061	\$ 256,702		

WALLACE COUNTY, KANSAS
 Fire District No. 1 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 21,292	\$ 26,885	\$ 27,004	\$ (119)
Motor vehicle	855	772	849	(77)
Recreational vehicle	12	9	10	(1)
Delinquent property	35	7	-	7
Donations	1,783	-	-	-
Total receipts	<u>23,977</u>	<u>27,673</u>	<u>\$ 27,863</u>	<u>\$ (190)</u>
Expenditures:				
Public safety:				
Contractual services	2,273	2,350	\$ 8,000	\$ (5,650)
Commodities	1,864	9,364	5,500	3,864
Capital outlay	3,570	16,918	5,000	11,918
Transfers out	<u>20,200</u>	<u>8,000</u>	<u>20,000</u>	<u>(12,000)</u>
Total expenditures	<u>27,907</u>	<u>36,632</u>	<u>\$ 38,500</u>	<u>\$ (1,868)</u>
Receipts under expenditures	(3,930)	(8,959)		
Unencumbered cash, beginning of year	<u>16,930</u>	<u>13,000</u>		
Unencumbered cash, end of year	<u>\$ 13,000</u>	<u>\$ 4,041</u>		

WALLACE COUNTY, KANSAS
 Fire District No. 2 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 71,465	\$ 43,777	\$ 44,180	\$ (403)
Motor vehicle	2,915	2,992	2,386	606
Recreational vehicle	48	41	39	2
Delinquent property	434	141	-	141
Intergovernmental receipts	1,934	-	-	-
Donations	9,000	1,500	-	1,500
Total receipts	85,796	48,451	\$ 46,605	\$ 1,846
Expenditures:				
Public safety:				
Contractual services	9,292	8,993	\$ 22,500	\$ (13,507)
Commodities	4,673	6,189	10,000	(3,811)
Capital outlay	8,121	21,291	12,517	8,774
Transfers out	75,000	35,000	35,000	-
Total expenditures	97,086	71,473	\$ 80,017	\$ (8,544)
Receipts under expenditures	(11,290)	(23,022)		
Unencumbered cash, beginning of year	58,226	46,936		
Unencumbered cash, end of year	\$ 46,936	\$ 23,914		

WALLACE COUNTY, KANSAS
 Fire District No. 2 - Multi-Year Capital Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ -	\$ -
Total receipts	-	-
Expenditures:		
Public safety:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	15,000	15,000
Unencumbered cash, end of year	\$ 15,000	\$ 15,000

WALLACE COUNTY, KANSAS
 Fire District No. 3 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 35,277	\$ 36,156	\$ 36,619	\$ (463)
Motor vehicle	2,183	1,773	1,650	123
Recreational vehicle	27	20	19	1
Delinquent property	508	99	-	99
Donations	-	223	-	223
Total receipts	<u>37,995</u>	<u>38,271</u>	<u>\$ 38,288</u>	<u>\$ (17)</u>
Expenditures:				
Public safety:				
Contractual services	3,465	4,032	\$ 7,300	\$ (3,268)
Commodities	5,523	6,269	5,750	519
Capital outlay	1,099	13,032	22,552	(9,520)
Transfers out	40,000	20,000	20,000	-
Total expenditures	<u>50,087</u>	<u>43,333</u>	<u>\$ 55,602</u>	<u>\$ (12,269)</u>
Receipts under expenditures	(12,092)	(5,062)		
Unencumbered cash, beginning of year	<u>34,435</u>	<u>22,343</u>		
Unencumbered cash, end of year	<u>\$ 22,343</u>	<u>\$ 17,281</u>		

WALLACE COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 160,780	\$ 159,998	\$ 162,139	\$ (2,141)
Motor vehicle	10,313	9,953	8,665	1,288
Recreational vehicle	121	122	113	9
Delinquent property	1,226	468	-	468
Intergovernmental receipts	11,700	20,519	-	20,519
Licenses and fees	38,880	75,480	-	75,480
Total receipts	223,020	266,540	\$ 170,917	\$ 95,623
Expenditures:				
Health and sanitation:				
Personnel services	96,732	96,975	\$ 99,250	\$ (2,275)
Contractual services	26,320	27,775	35,750	(7,975)
Commodities	19,764	49,235	56,500	(7,265)
Capital outlay	5,553	519	153,641	(153,122)
Transfers out	170,000	10,000	10,000	-
Total expenditures	318,369	184,504	\$ 355,141	\$ (170,637)
Receipts over (under) expenditures	(95,349)	82,036		
Unencumbered cash, beginning of year	290,998	195,649		
Unencumbered cash, end of year	\$ 195,649	\$ 277,685		

WALLACE COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 173,672	\$ 111,553	\$ 113,042	\$ (1,489)
Motor vehicle	9,626	10,451	9,357	1,094
Recreational vehicle	114	129	122	7
Delinquent property	1,101	390	-	390
Product sales	75,898	63,983	25,000	38,983
Total receipts	260,411	186,506	\$ 147,521	\$ 38,985
Expenditures:				
Public works:				
Personnel services	64,109	65,785	\$ 64,720	\$ 1,065
Contractual services	5,997	8,953	9,300	(347)
Commodities	141,816	112,833	113,900	(1,067)
Capital outlay	12,363	973	20,000	(19,027)
Transfers out	10,000	7,500	7,500	-
Total expenditures	234,285	196,044	\$ 215,420	\$ (19,376)
Receipts over (under) expenditures	26,126	(9,538)		
Unencumbered cash, beginning of year	103,411	129,537		
Unencumbered cash, end of year	\$ 129,537	\$ 119,999		

WALLACE COUNTY, KANSAS
Park Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 55,617	\$ 47,293	\$ 47,909	\$ (616)
Motor vehicle	2,768	3,295	2,996	299
Recreational vehicle	33	41	39	2
Delinquent property	329	143	-	143
Sales and fees	8,285	7,330	10,000	(2,670)
Other	15,048	-	-	-
Total cash receipts	82,080	58,102	\$ 60,944	\$ (2,842)
Expenditures:				
Culture and recreation:				
Personnel services	28,278	29,042	\$ 30,000	\$ (958)
Contractual services	15,380	12,588	19,250	(6,662)
Commodities	12,916	12,750	10,700	2,050
Capital outlay	15,954	110	1,300	(1,190)
Transfers out	10,896	7,492	7,492	-
Total expenditures	83,424	61,982	\$ 68,742	\$ (6,760)
Receipts under expenditures	(1,344)	(3,880)		
Unencumbered cash, beginning of year	9,753	8,409		
Unencumbered cash, end of year	\$ 8,409	\$ 4,529		

WALLACE COUNTY, KANSAS
Prairie Dog Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Intergovernmental receipts	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
User fees	1,733	2,290	5,510	(3,220)
Transfers in	5,000	-	-	-
Total receipts	12,733	8,290	\$ 11,510	\$ (3,220)
Expenditures:				
Public works:				
Contractual services	462	32	\$ 2,600	\$ (2,568)
Commodities	8,822	9,831	18,473	(8,642)
Total expenditures	9,284	9,863	\$ 21,073	\$ (11,210)
Receipts over (under) expenditures	3,449	(1,573)		
Unencumbered cash, beginning of year	2,973	6,422		
Unencumbered cash, end of year	\$ 6,422	\$ 4,849		

WALLACE COUNTY, KANSAS
Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Intergovernmental receipts	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Sales and fees	3,175	25,597	2,000	23,597
Donations	3,550	30,000	33,550	(3,550)
Transfers in	10,896	6,492	6,492	-
Total cash receipts	<u>22,621</u>	<u>67,089</u>	<u>\$ 47,042</u>	<u>\$ 20,047</u>
Expenditures:				
Culture and recreation:				
Personnel services	9,396	12,108	\$ 10,500	\$ 1,608
Contractual services	141	4,566	600	3,966
Commodities	3,387	15,194	2,700	12,494
Capital outlay	<u>739</u>	<u>36,517</u>	<u>33,550</u>	<u>2,967</u>
Total expenditures	<u>13,663</u>	<u>68,385</u>	<u>\$ 47,350</u>	<u>\$ 21,035</u>
Receipts over (under) expenditures	8,958	(1,296)		
Unencumbered cash, beginning of year	<u>13</u>	<u>8,971</u>		
Unencumbered cash, end of year	<u>\$ 8,971</u>	<u>\$ 7,675</u>		

WALLACE COUNTY, KANSAS
 Road and Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 1,097,136	\$ 647,649	\$ 656,386	\$ (8,737)
Motor vehicle	60,770	66,241	59,125	7,116
Recreational vehicle	719	818	771	47
Delinquent property	7,454	2,351	-	2,351
Intergovernmental receipts	263,035	198,994	179,430	19,564
Other	20,002	50,431	-	50,431
Total receipts	<u>1,449,116</u>	<u>966,484</u>	<u>\$ 895,712</u>	<u>\$ 70,772</u>
Expenditures:				
Public works:				
Personnel services	510,284	490,296	\$ 550,900	\$ (60,604)
Contractual services	68,275	58,506	96,675	(38,169)
Commodities	294,837	214,823	359,500	(144,677)
Capital outlay	635	9	20,000	(19,991)
Transfers out	<u>535,974</u>	<u>311,000</u>	<u>311,000</u>	<u>-</u>
Total expenditures	<u>1,410,005</u>	<u>1,074,634</u>	<u>\$ 1,338,075</u>	<u>\$ (263,441)</u>
Receipts over (under) expenditures	39,111	(108,150)		
Unencumbered cash, beginning of year	<u>524,015</u>	<u>563,126</u>		
Unencumbered cash, end of year	<u>\$ 563,126</u>	<u>\$ 454,976</u>		

WALLACE COUNTY, KANSAS
 Sheriff Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 473,560	\$ 444,683	\$ 450,698	\$ (6,015)
Motor vehicle	-	20,274	25,521	(5,247)
Recreational vehicle	-	272	333	(61)
Delinquent property	80	1,130	-	1,130
Licenses and fees	3,706	1,224	-	1,224
Law enforcement contract	55,000	55,000	55,000	-
Total receipts	532,346	522,583	\$ 531,552	\$ (8,969)
Expenditures:				
Public safety:				
Personnel services	459,453	489,232	\$ 425,000	\$ 64,232
Contractual services	29,655	27,788	54,230	(26,442)
Commodities	31,909	24,301	34,300	(9,999)
Capital outlay	290	5,806	3,500	2,306
Transfers out	-	-	15,000	(15,000)
Total expenditures	521,307	547,127	\$ 532,030	\$ 15,097
Receipts over (under) expenditures	11,039	(24,544)		
Unencumbered cash, beginning of year	-	11,039		
Unencumbered cash (deficit), end of year	\$ 11,039	\$ (13,505)		

WALLACE COUNTY, KANSAS
Special Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 47,053	\$ 38,638	\$ 39,159	\$ (521)
Motor vehicle	2,640	2,841	2,537	304
Recreational vehicle	31	35	33	2
Delinquent property	322	121	-	121
Other	-	331	-	331
Transfers in	732,887	132,887	132,887	-
Total receipts	782,933	174,853	\$ 174,616	\$ 237
Expenditures:				
Public works:				
Capital outlay	17,894	37,924	\$ 405,891	\$ (367,967)
Total expenditures	17,894	37,924	\$ 405,891	\$ (367,967)
Receipts over expenditures	765,039	136,929		
Unencumbered cash, beginning of year	102,731	867,770		
Unencumbered cash, end of year	\$ 867,770	\$ 1,004,699		

WALLACE COUNTY, KANSAS
 Bioterrorism Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	\$ 10,584	\$ 8,909
Total receipts	<u>10,584</u>	<u>8,909</u>
Expenditures:		
General government:		
Contractual services	2,669	3,952
Commodities	3,912	1,879
Capital outlay	<u>339</u>	<u>2,780</u>
Total expenditures	<u>6,920</u>	<u>8,611</u>
Receipts over expenditures	3,664	298
Unencumbered cash, beginning of year	<u>2,905</u>	<u>6,569</u>
Unencumbered cash, end of year	<u>\$ 6,569</u>	<u>\$ 6,867</u>

WALLACE COUNTY, KANSAS
 Clerk's Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 818	\$ 684
Total receipts	818	684
Expenditures:		
General government:		
Commodities	-	1,269
Total expenditures	-	1,269
Receipts over (under) expenditures	818	(585)
Unencumbered cash, beginning of year	1,930	2,748
Unencumbered cash, end of year	\$ 2,748	\$ 2,163

WALLACE COUNTY, KANSAS
 Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	\$ 5,000	\$ -
Transfers in	427,700	171,251
Total receipts	<u>432,700</u>	<u>171,251</u>
Expenditures:		
General government:		
Capital outlay	<u>147,105</u>	<u>186,980</u>
Total expenditures	<u>147,105</u>	<u>186,980</u>
Receipts over (under) expenditures	285,595	(15,729)
Unencumbered cash, beginning of year	<u>768,247</u>	<u>1,053,842</u>
Unencumbered cash, end of year	<u>\$ 1,053,842</u>	<u>\$ 1,038,113</u>

WALLACE COUNTY, KANSAS
Emergency 911 Wireless Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	\$ 49,969	\$ 49,963
Use of money and property	160	141
Total receipts	<u>50,129</u>	<u>50,104</u>
Expenditures:		
Public safety:		
Contractual services	30,218	34,212
Capital outlay	<u>55,489</u>	<u>3,464</u>
Total expenditures	<u>85,707</u>	<u>37,676</u>
Receipts over (under) expenditures	(35,578)	12,428
Unencumbered cash, beginning of year	<u>168,341</u>	<u>132,763</u>
Unencumbered cash, end of year	<u><u>\$ 132,763</u></u>	<u><u>\$ 145,191</u></u>

WALLACE COUNTY, KANSAS
 Free Fair Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	\$ 20,000	\$ 18,000
Licenses and fees	250	400
Use of money and property	9	15
Other	12,422	2,531
Livestock sales	<u>168,518</u>	<u>170,767</u>
Total receipts	<u>201,199</u>	<u>191,713</u>
Expenditures:		
Culture and recreation:		
Contractual services	180,960	178,842
Commodities	<u>16,549</u>	<u>10,231</u>
Total expenditures	<u>197,509</u>	<u>189,073</u>
Receipts over expenditures	3,690	2,640
Unencumbered cash, beginning of year	<u>30,174</u>	<u>33,864</u>
Unencumbered cash, end of year	<u><u>\$ 33,864</u></u>	<u><u>\$ 36,504</u></u>

WALLACE COUNTY, KANSAS
 Motor Vehicle Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 12,516	\$ 16,839
Other	<u>1,333</u>	<u>1,409</u>
Total receipts	<u>13,849</u>	<u>18,248</u>
Expenditures:		
General government:		
Contractual services	4,424	5,313
Transfers out	<u>9,425</u>	<u>12,935</u>
Total expenditures	<u>13,849</u>	<u>18,248</u>
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>
Unencumbered cash, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

WALLACE COUNTY, KANSAS
 Multi-Year Capital Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	\$ -	\$ 25,000
Transfers in	55,000	-
Total receipts	55,000	25,000
Expenditures:		
General government:		
Capital outlay	4,203	55,641
Total expenditures	4,203	55,641
Receipts over (under) expenditures	50,797	(30,641)
Unencumbered cash, beginning of year	327,067	377,864
Unencumbered cash, end of year	\$ 377,864	\$ 347,223

WALLACE COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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

WALLACE COUNTY, KANSAS
Prosecuting Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 516	\$ 615
Total receipts	516	615
Expenditures:		
Public safety:		
Contractual services	208	600
Total expenditures	208	600
Receipts over expenditures	308	15
Unencumbered cash, beginning of year	912	1,220
Unencumbered cash, end of year	<u>\$ 1,220</u>	<u>\$ 1,235</u>

WALLACE COUNTY, KANSAS
 Prosecuting Attorney's Worthless Check Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	\$ 20	\$ 20
Total receipts	20	20
Expenditures:		
Public safety:		
Contractual services	-	-
Total expenditures	-	-
Receipts over expenditures	20	20
Unencumbered cash, beginning of year	1,648	1,668
Unencumbered cash, end of year	<u>\$ 1,668</u>	<u>\$ 1,688</u>

WALLACE COUNTY, KANSAS
 Register of Deeds' Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 3,272	\$ 2,734
Total receipts	<u>3,272</u>	<u>2,734</u>
Expenditures:		
General government:		
Contractual services	887	887
Capital outlay	<u>-</u>	<u>3,725</u>
Total expenditures	<u>887</u>	<u>4,612</u>
Receipts over (under) expenditures	2,385	(1,878)
Unencumbered cash, beginning of year	<u>8,694</u>	<u>11,079</u>
Unencumbered cash, end of year	<u>\$ 11,079</u>	<u>\$ 9,201</u>

WALLACE COUNTY, KANSAS
 Sheriff Drug Forfeiture Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	\$ 196,194	\$ 89,991
Total receipts	<u>196,194</u>	<u>89,991</u>
Expenditures:		
Public safety:		
Personnel services	13,485	16,167
Contractual	4,006	35,796
Commodities	136,562	32,197
Capital outlay	<u>25,262</u>	<u>8,699</u>
Total expenditures	<u>179,315</u>	<u>92,859</u>
Receipts over (under) expenditures	16,879	(2,868)
Unencumbered cash, beginning of year	<u>8,567</u>	<u>25,446</u>
Unencumbered cash, end of year	<u><u>\$ 25,446</u></u>	<u><u>\$ 22,578</u></u>

WALLACE COUNTY, KANSAS
 Special Law Enforcement Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 3,323	\$ 3,739
Other	1,500	10
Total receipts	<u>4,823</u>	<u>3,749</u>
Expenditures:		
Public safety:		
Contractual	50	-
Commodities	2,666	-
Total expenditures	<u>2,716</u>	<u>-</u>
Receipts over expenditures	2,107	3,749
Unencumbered cash, beginning of year	<u>7,305</u>	<u>9,412</u>
Unencumbered cash, end of year	<u>\$ 9,412</u>	<u>\$ 13,161</u>

WALLACE COUNTY, KANSAS
Special Road and Bridge Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 330,974	\$ 261,000
Total receipts	<u>330,974</u>	<u>261,000</u>
Expenditures:		
Public works:		
Capital outlay	<u>18,853</u>	<u>-</u>
Total expenditures	<u>18,853</u>	<u>-</u>
Receipts over expenditures	312,121	261,000
Unencumbered cash, beginning of year	<u>-</u>	<u>312,121</u>
Unencumbered cash, end of year	<u><u>\$ 312,121</u></u>	<u><u>\$ 573,121</u></u>

WALLACE COUNTY, KANSAS
Special Road Machinery and Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	\$ 27,675	\$ -
Transfers in	205,000	50,000
Total receipts	<u>232,675</u>	<u>50,000</u>
Expenditures:		
Public works:		
Capital outlay	158,620	207,660
Total expenditures	<u>158,620</u>	<u>207,660</u>
Receipts over (under) expenditures	74,055	(157,660)
Unencumbered cash, beginning of year	440,041	514,096
Unencumbered cash, end of year	<u>\$ 514,096</u>	<u>\$ 356,436</u>

WALLACE COUNTY, KANSAS
Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 818	\$ 684
Total receipts	<u>818</u>	<u>684</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	818	684
Unencumbered cash, beginning of year	<u>1,930</u>	<u>2,748</u>
Unencumbered cash, end of year	<u><u>\$ 2,748</u></u>	<u><u>\$ 3,432</u></u>

Bond and Interest Fund

Bond and Interest Description

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

WALLACE COUNTY, KANSAS
 Bond and Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 304,947	\$ 453,745	\$ 459,898	\$ (6,153)
Motor vehicle	18,490	18,412	16,434	1,978
Recreational vehicle	215	227	214	13
Delinquent property	2,406	1,142	-	1,142
Federal tax credit	30,348	58,233	57,859	374
Use of money and property	29,023	-	-	-
Total receipts	385,429	531,759	\$ 534,405	\$ (2,646)
Expenditures:				
General government:				
Principal	205,000	220,000	\$ 220,000	\$ -
Interest and fees	180,429	183,538	255,387	(71,849)
Cash basis reserve	-	-	50,000	(50,000)
Total expenditures	385,429	403,538	\$ 525,387	\$ (121,849)
Receipts over expenditures	-	128,221		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	\$ -	\$ 128,221		

Agency Funds

Fund Description

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

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

District Court:

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

Law Library:

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

Recreation Commission:

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

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, 2018

	Cash Balance 01/01/18	Receipts	Disburse- ments	Cash Balance 12/31/18
Trust and Agency Funds:				
District Court	\$ 9,141	\$ 91,400	\$ 93,692	\$ 6,849
Law Library	12,219	2,468	1,573	13,114
Recreation Commission	-	8,018	-	8,018
County Treasurer:				
Mortgage Registration Fees	304	1,367	1,395	276
Payroll Clearing	2	1,048,923	1,048,920	5
Drug Forfeiture Holding	500	1,652	-	2,152
Stray Animal	39	-	-	39
Wildlife and Parks	-	3,507	3,507	-
Motor Vehicle Fees and				
Sales Tax Collections	97,505	827,382	819,259	105,628
Tax Collections	4,637,012	6,553,611	6,551,639	4,638,984
Tax Distributions	-	2,676,355	2,673,915	2,440
	<u>-</u>	<u>2,676,355</u>	<u>2,673,915</u>	<u>2,440</u>
Total	<u>\$ 4,756,722</u>	<u>\$ 11,214,683</u>	<u>\$ 11,193,900</u>	<u>\$ 4,777,505</u>

Other Supplemental Information

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 1,754,812	\$ 1,602,739	\$ 1,624,509	\$ (21,770)
Motor vehicle	118,216	112,912	94,563	18,349
Recreational vehicle	1,381	1,362	1,235	127
Delinquent property	14,151	4,899	-	4,899
Interest and fees:				
Delinquent	7,445	10,290	6,000	4,290
Intangibles	2,351	2,619	2,157	462
Local sales	270	250	-	250
Total taxes	1,898,626	1,735,071	1,728,464	6,607
Intergovernmental receipts:				
Mineral production tax	6,806	8,531	5,000	3,531
Licenses and fees:				
Mortgage registration fees	29,168	21,758	-	21,758
Other fees	166	608	50	558
Officers' fees	2,837	1,989	-	1,989
Diversion fees	4,600	6,500	8,277	(1,777)
Total licenses and fees	36,771	30,855	8,327	22,528
Use of money and property:				
Interest on investments	20,818	51,262	10,000	41,262
Other:				
Other	16,934	25,765	10,000	15,765
Transfers in	9,425	12,935	-	12,935
Total receipts	\$ 1,989,380	\$ 1,864,419	\$ 1,761,791	\$ 102,628
Expenditures:				
General government:				
General and administrative:				
Personnel services	\$ 169,919	\$ 155,311	\$ 330,000	\$ (174,689)
Contractual services	210,489	199,890	225,150	(25,260)
Commodities	11,803	10,208	399,200	(388,992)
Capital outlay	-	468	443,254	(442,786)
Total general and administrative	392,211	365,877	1,397,604	(1,031,727)
County Commission:				
Personnel services	54,064	53,686	64,000	(10,314)
Contractual services	5,141	6,246	7,850	(1,604)
Commodities	250	65	500	(435)
Total County Commission	59,455	59,997	72,350	(12,353)

(continued)

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued):				
General government (continued):				
County Clerk:				
Personnel services	\$ 76,689	\$ 66,893	\$ 80,470	\$ (13,577)
Contractual services	5,717	3,306	7,550	(4,244)
Commodities	1,477	1,582	1,250	332
Capital outlay	606	148	1,000	(852)
Total County Clerk	84,489	71,929	90,270	(18,341)
County Treasurer:				
Personnel services	58,228	60,887	73,100	(12,213)
Contractual services	6,382	5,620	10,650	(5,030)
Commodities	1,443	1,564	3,300	(1,736)
Capital outlay	136	164	1,000	(836)
Total County Treasurer	66,189	68,235	88,050	(19,815)
Register of Deeds:				
Personnel services	39,101	37,662	42,500	(4,838)
Contractual services	5,887	2,793	7,800	(5,007)
Commodities	216	265	700	(435)
Capital outlay	1,292	2,171	2,500	(329)
Total Register of Deeds	46,496	42,891	53,500	(10,609)
Building and grounds:				
Personnel services	38,081	32,281	41,500	(9,219)
Contractual services	1,818	2,041	5,000	(2,959)
Commodities	5,483	8,161	12,690	(4,529)
Capital outlay	1,321	975	1,200	(225)
Total building and grounds	46,703	43,458	60,390	(16,932)
Safety officer:				
Personnel services	1,559	105	4,464	(4,359)
Contractual services	794	-	2,160	(2,160)
Commodities	106	14	500	(486)
Total safety officer	2,459	119	7,124	(7,005)
Other agencies:				
Soil conservation	17,000	16,150	16,150	-
Agricultural extension	1,400	408	-	408
Free Fair	53,928	18,000	18,000	-
Historical collections	14,000	12,000	12,000	-
Total other agencies	86,328	46,558	46,150	408
Total general government	784,330	699,064	1,815,438	(1,116,374)

(continued)

WALLACE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued):				
Public safety:				
County Attorney:				
Personnel services	\$ 54,706	\$ 55,105	\$ 55,105	\$ -
Contractual services	20,394	18,349	18,000	349
Capital outlay	948	-	1,500	(1,500)
Total County Attorney	76,048	73,454	74,605	(1,151)
Emergency preparedness:				
Personnel services	9,480	9,500	9,500	-
Contractual services	1,514	1,492	3,535	(2,043)
Commodities	-	-	600	(600)
Total emergency preparedness	10,994	10,992	13,635	(2,643)
Court services:				
Contractual services	51,172	13,293	28,290	(14,997)
Commodities	1,123	1,455	1,100	355
Capital outlay	2,786	49	2,500	(2,451)
Total court services	55,081	14,797	31,890	(17,093)
Diversion:				
Contractual services	500	-	8,277	(8,277)
Other agencies:				
NWKSVS - domestic violence	500	-	-	-
Western KS Child Advocacy Center	5,000	4,500	4,500	-
Total other agencies	5,500	4,500	4,500	-
Total public safety	148,123	103,743	132,907	(29,164)
Health and welfare:				
Other agencies:				
Elderly	3,306	4,379	1,000	3,379
Joint mental health	8,500	7,000	7,000	-
Developmentally handicapped	4,000	3,000	3,000	-
Nursing home subsidy	120,000	170,000	110,000	60,000
Community Care Center facility	60,567	186,794	100,000	86,794
Landfill	113,003	135,203	155,000	(19,797)
Community improvement	15,505	14,305	13,500	805
Rural opportunity	-	-	1,500	(1,500)
Total other agencies	324,881	520,681	391,000	129,681
Total health and welfare	324,881	520,681	391,000	129,681
Transfers out	780,387	166,887	166,887	-
Total expenditures	\$ 2,037,721	\$ 1,490,375	\$ 2,506,232	\$ (1,015,857)

WALLACE COUNTY, KANSAS
 Reconciliation of 2017 Tax Roll
 Regulatory Basis
 For the Year Ended December 31, 2018

2017 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		\$ 6,711,829
Supplemental tax roll		223
2017 taxes abated		<u>(40,692)</u>
2017 tax roll as adjusted		<u>\$ 6,671,360</u>
2017 Tax Roll Accounted For:		
2017 current tax collections		\$ 6,613,278
Delinquent taxes:		
Personal property tax warrants	\$ 6,161	
Real estate taxes	<u>51,921</u>	<u>58,082</u>
2017 total tax roll		<u>\$ 6,671,360</u>