

WALLACE COUNTY, KANSAS

REPORT ON AUDIT OF FINANCIAL STATEMENT
AND SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2012

JACK B. ELDRIDGE, CPA

WALLACE COUNTY, KANSAS
Sharon Springs, Kansas
Financial Statements
For the Year Ended December 31, 2012

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WALLACE COUNTY, KANSAS
Sharon Springs, Kansas
Financial Statements
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INDEPENDENT AUDITOR'S REPORT

November 15, 2013

Board of County Commissioners
Wallace County, Kansas
Sharon Springs, KS 67758

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Wallace County Financial Reporting Entity, Kansas, as of and for the year ended December 31, 2012 and the related notes to the financial statement.

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 A to meet the financial reporting requirements of the State of Kansas. 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

My responsibility is to express an opinion on the financial statement based on my audit. I conducted my 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 I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

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

As described in Note A of the financial statement, the financial statement is prepared by the Wallace County Financial Reporting Entity to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of 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 A and accounting principles generally accepted in the United States of America, although not reasonable determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In my 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 the Wallace County Financial Reporting Entity as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In my opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Wallace County Financial Reporting Entity as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note A.

Report on Supplementary Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. 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 itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my 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 A.

Prior Year Comparative Analysis

The 2011 Actual columns presented in the individual fund schedule of regulatory basis cash receipts and expenditures - actual and budget and individual fund schedules of cash receipts and expenditures (Schedule 2 and 3, as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 financial statement upon which I rendered an unqualified opinion dated December 7, 2012. The 2011 financial statements and my accompanying report are not presented herein, but are available at the Kansas Department of Administration, Division of Accounts and Reports, 900 SW Jackson, Room 351-S, Topeka, Kansas 66612-1220. Such 2011 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 2011 basic financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 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 2011 basic financial statement or to the 2011 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statement as a whole.

Jack B. Eldridge, CPA

Certified Public Accountant

WALLACE COUNTY, KANSAS
 SUMMARY OF CASH RECEIPTS, CASH DISBURSEMENTS AND UNENCUMBERED CASH
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2012

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	\$ 71,176	\$1,587,957	\$1,494,918	\$ 164,215	\$ 22,112	\$ 186,327
SPECIAL REVENUE FUNDS:						
Road and Bridge	277,802	1,137,291	978,627	436,466	7,424	443,890
Health	-	118,055	118,378	(323)	323	-
Noxious Weed	19,798	137,305	142,360	14,743	-	14,743
Noxious Weed Deficiency	164	15,818	15,622	360	-	360
Ambulance	127,458	69,737	48,805	148,390	1,937	150,327
Appraiser's Cost	6,612	91,654	91,265	7,001	75	7,076
Park	8,744	60,164	47,817	21,091	-	21,091
Direct Election Expense	5,518	24,886	30,404	-	21	21
Home for the Aged	7,087	348,311	355,325	73	-	73
Employee Benefits	666	147,453	147,493	626	-	626
Free Fair	-	-	-	-	-	-
Historical Collections	-	-	-	-	-	-
Bond and Interest	62,369	321,870	369,469	14,770	-	14,770
PM Improvement	2,806,369	-	2,797,830	8,539	-	8,539
Elderly Services	2,454	475	1,551	1,378	-	1,378
Special Building	6,716	31,851	1,513	37,054	104	37,158
Prairie Dog	1,738	8,583	6,090	4,231	172	4,403
Special Machinery	81,898	50,000	12,986	118,912	-	118,912
Equipment Reserve	608,397	161,947	325,748	444,596	-	444,596
Multi-Year Capital Improvement	58,795	58,687	23,863	93,619	-	93,619
FIDUCIARY FUNDS:						
Expendable Trust Funds:						
Motor Vehicle Operating	-	22,813	22,813	-	-	-
Register of Deeds Technology	7,075	4,546	4,030	7,591	-	7,591
E-911	16,446	39,108	6,025	49,529	-	49,529
911 Landline	8,847	-	6,234	2,613	-	2,613
Prosecuting Attorney's Training	899	175	162	912	-	912
County Attorney's Diversion	6,739	2,190	313	8,616	-	8,616
Prosecuting Attorney's 21-3707 Trust	1,198	120	-	1,318	-	1,318
Law Library	8,300	1,169	217	9,252	-	9,252
Total Primary Government	<u>4,203,265</u>	<u>4,442,165</u>	<u>7,049,858</u>	<u>1,595,572</u>	<u>32,168</u>	<u>1,627,740</u>

See Notes to Financial Statements

WALLACE COUNTY, KANSAS
SUMMARY OF CASH RECEIPTS, CASH DISBURSEMENTS AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
RELATED MUNICIPAL ENTITIES:						
Fire District No. 1 - General	3,544	13,888	5,822	11,610	182	11,792
Fire District No. 2 - General	20,812	55,352	27,020	49,144	30	49,174
Fire District No. 2 - Multi-Year Cap Impr	465	-	-	465	-	465
Fire District No. 3 - General	7,892	25,304	25,713	7,483	-	7,483
Fair Board	<u>19,874</u>	<u>207,406</u>	<u>206,348</u>	<u>20,932</u>	<u>-</u>	<u>20,932</u>
Total Related Municipal Entities	<u>52,587</u>	<u>301,950</u>	<u>264,903</u>	<u>89,634</u>	<u>212</u>	<u>89,846</u>
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	<u>\$4,255,852</u>	<u>\$4,744,115</u>	<u>\$7,314,761</u>	<u>\$1,685,206</u>	<u>\$ 32,380</u>	<u>\$1,717,586</u>

COMPOSITION OF CASH:

Checking Account - Eastern Colorado Bank	\$ 29,692
Savings Account - Eastern Colorado Bank	24,946
Savings Account - Eastern Colorado Bank	52,142
Savings Account - Eastern Colorado Bank	5,150,769
Savings Account - Eastern Colorado Bank	65,624
Checking Account - Clerk of District Court - Eastern Colorado Bank	5,011
Checking Account - Law Library - Eastern Colorado Bank	9,252
Checking Account - Fair Board - Eastern Colorado Bank	7,632
Checking Account - Fair Board - Eastern Colorado Bank	4,602
Savings Account - Fair Board - Eastern Colorado Bank	3,676
Certificate of Deposit - Fair Board - Eastern Colorado Bank	5,000
Cash on Hand - County Treasurer	52
Cash on Hand - Register of Deeds	520
Cash on Hand - Sheriff	240
Cash on Hand - Fair Board	<u>22</u>
Total Cash	5,359,180
Agency Funds Per Statement 4	<u>(3,641,594)</u>
	<u>\$1,717,586</u>

TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)

See Notes to Financial Statements

WALLACE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012

A. Summary of Significant Accounting Policies:

1. Financial Reporting Entity:

Wallace County, Kansas, which was organized in 1868, is a municipal corporation governed by an elected three-member commission. This regulatory financial statement present Wallace County (the municipality) and the following related municipal entities. The following related municipal entities are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

Fire District. Each of the Fire Districts is a separate legal entity, formed by State Statutes under the Municipality. The governing bodies are appointed by the County Commissioners. Each district levies its own tax and provides fire protection services to their local rural communities based upon established boundaries.

Wallace County Free Fair Board. Statutes provided for the County Commission to appoint a fair board to manage the fair for the County Commission. The fair board has the management and control of the business of the fair and its property subject to the approval of the Board of County Commissioners. The fair board is part of the primary government.

Wallace County Law Library. The Law Library is fiscally independent of the County. It is required by statute to be audited as part of the county audit. The Law Library is housed in county offices but is operated independent of the County's governing body. The Law Library is included here to demonstrate compliance with statutes.

2. Regulatory Basis Fund Types:

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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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.).

Agency Fund -- 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.).

WALLACE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012

3. Basis of Accounting:

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

The municipality 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 municipality to use the regulatory basis of accounting.

4. Cash and Investments:

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of interest bearing checking accounts, savings accounts, and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

5. Reimbursements:

Wallace County, Kansas records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements.

6. Compensated Absences:

Full-time permanent employees are granted vacation benefits varying in amounts to specified maximums depending on employee longevity. Sick leave accrues to full-time permanent employees to specified maximums. Accumulated sick leave is forfeited upon termination. Employees are entitled to all accrued vacation time upon termination.

7. Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

WALLACE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012

B. Stewardship, Compliance and Accountability:

1. 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:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget .
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- d. 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 revenue 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 such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures for individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues 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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted 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:

PM Improvement
Special Machinery
Equipment Reserve
Multi-Year Capital Improvement

WALLACE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012

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

2. Excess of Expenditures Over Appropriations:

Expenditures exceeded appropriations in the following funds:

	<u>Expenditures Over Appropriations</u>
Home for the Aged	\$35,188
Elderly services	\$ 51

3. Deposits and Investments:

As of December 31, 2012, the County had no investments.

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 in which the County is located 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 9-1405.

Custodial credit risk – deposits. Custodial credit risk 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%. All deposits were legally secured at December 31, 2012.

At December 31, 2012, the County's carrying amount for deposits was \$5,323,173 and the bank balance was \$5,428,925. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance \$250,000 was covered by Federal Deposit Insurance, \$5,178,925 was collateralized with securities held by the pledging financial institutions' agent in the County's name.

WALLACE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012

Custodial credit risk – investments. For an investment, this 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.

4. Long-Term Debt:

Changes in long-term liabilities for the County for the year ended December 31, 2012, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning Of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds: Series 2011-B	4.929% to 6.449%	05/21/10	\$3,950,000	09/01/30	\$3,840,000	\$ -	\$145,000		\$3,695,000	\$224,469
Capital Leases: Fire Truck	5.45%	03/25/08	\$ 133,752	04/01/15	<u>82,522</u>	<u>-</u>	<u>19,009</u>		<u>63,513</u>	<u>4,510</u>
Total Contracted Indebtedness					3,922,522	-	164,009		3,758,513	228,979
Compensated Absences	N/A	N/A	N/A	N/A	<u>27,240</u>	<u>-</u>	<u>-</u>	<u>(1,421)</u>	<u>25,819</u>	<u>-</u>
Total Long Term Debt					<u>\$3,949,762</u>	<u>\$ -</u>	<u>\$164,009</u>	<u>(\$ 1,421)</u>	<u>\$3,784,332</u>	<u>\$228,979</u>

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018- 2022</u>	<u>2023- 2027</u>	<u>2028- 2030</u>	<u>Total</u>
PRINCIPAL:									
General Obligation Bonds: Series 2012-B	\$150,000	\$155,000	\$160,000	\$165,000	\$165,000	\$ 945,000	\$1,145,000	\$810,000	\$3,695,000
Capital Leases: Fire Truck	<u>20,058</u>	<u>21,151</u>	<u>22,303</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,512</u>
TOTAL PRINCIPAL	<u>170,058</u>	<u>176,151</u>	<u>182,303</u>	<u>165,000</u>	<u>165,000</u>	<u>945,000</u>	<u>1,145,000</u>	<u>810,000</u>	<u>3,758,512</u>
INTEREST:									
General Obligation Bonds: Series 2012-B	217,322	209,929	202,289	194,402	186,269	795,646	488,512	106,086	2,400,455
Capital Leases: Fire Truck	<u>3,461</u>	<u>2,368</u>	<u>1,216</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,045</u>
TOTAL INTEREST	<u>220,783</u>	<u>212,297</u>	<u>203,506</u>	<u>194,402</u>	<u>186,269</u>	<u>795,646</u>	<u>488,512</u>	<u>106,086</u>	<u>2,407,500</u>
TOTAL PRINCIPAL AND INTEREST	<u>\$390,841</u>	<u>\$388,448</u>	<u>\$385,809</u>	<u>\$359,402</u>	<u>\$351,269</u>	<u>\$1,740,646</u>	<u>\$1,633,512</u>	<u>\$916,086</u>	<u>\$6,166,012</u>

5. Capital Projects:

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

WALLACE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012

	<u>Project Authorization</u>	<u>Cash Disbursements and Accounts Payable To Date</u>
Community Care Center	\$3,950,000	\$3,941,461

6. Operating Transfers:

The County made the following operating transfers in 2012:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Equipment Reserve Fund	KSA 19-119	\$ 7,000
General Fund	Multi-Year Capital Improvement Fund	KSA 19-120	\$ 18,688
Road and Bridge Fund	Special Machinery Fund	KSA 68-141g	\$ 50,000
Road and Bridge Fund	Equipment Reserve Fund	KSA 19-119	\$100,000
Road and Bridge Fund	Multi-Year Capital Improvement Fund	KSA 19-120	\$ 40,000
Noxious Weed Fund	Equipment Reserve Fund	KSA 19-119	\$ 10,000
Ambulance Fund	Equipment Reserve Fund	KSA 19-119	\$ 10,000
Appraiser's Cost Fund	Equipment Reserve Fund	KSA 19-119	\$ 5,000
Park Fund	Equipment Reserve Fund	KSA 19-119	\$ 1,000
Direct Election Fund	Equipment Reserve Fund	KSA 19-119	\$ 3,947
Fire District #2 Fund	Equipment Reserve Fund	KSA 19-119	\$ 5,000
Fire District #3 Fund	Equipment Reserve Fund	KSA 19-119	\$ 20,000
Motor Vehicle Operating Fund	General Fund	KSA 8-145	\$ 12,872

D. Other Notes:

1. Defined Benefit Pension Plan:

Plan Description: Wallace County, Kansas participates in the Kansas Public Employees Retirement Systems (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy: K.S.A. 74-4919 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

WALLACE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012

Wallace County, Kansas employer contributions to KPERs for the years ending December 31, 2012, 2011 and 2010 were \$64,516, \$54,756, and \$49,808, respectively, equal to the statutory required contributions for each year.

2. Defined Contribution Pension Plan:

The County participates in the Kansas Public Employees Deferred Compensation Plan. Employees become eligible for participation in the plan upon hire. The County does not contribute to the plan and employees may contribute up to a maximum amount calculated under section 457 of the Internal Revenue Service Code. For the year ended December 31, 2012, actual contributions by plan participants totaled \$6,240. Five county employees participate in the plan. Participants vest at service inception and are entitled to 100 percent of vested contributions.

3. Risk Management:

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 59 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 of Kansas, a public entity risk pool currently operating as a common risk management and insurance program for 66 participating members.

The County pays an annual premium to Kansas Workers Risk Cooperative of Kansas 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. Subsequent Event:

Subsequent to the financial statement date a suite was filed against the County asking for compensation for soil taken, compensation for alleged damage to crops and farmland, compensation for pain and suffering including medical bills allegedly related to the incident, and reimbursement for attorney's fees and cost.

WALLACE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012

The County and its insurer plan to vigorously defend against the claim. The County believes the case has no merit except for the reasonable cost of soil actually removed.

5. Management's Date of Review:

Management has performed an analysis of the activities and transactions subsequent to December 31, 2012, to determine the need for any adjustments to and/or disclosures within the audited financial statements. Management has performed their analysis through November 15, 2013, which is the date at which the financial statements were available to be issued.

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WALLACE COUNTY, KANSAS
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2012

WALLACE COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

Schedule 1

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
GENERAL FUND	\$1,519,130	\$ -	\$1,519,130	\$1,494,918	(\$ 24,212)
SPECIAL REVENUE FUNDS:					
Road and Bridge Fund	\$1,145,950	\$ -	\$1,145,950	\$ 978,627	(\$167,323)
Health	\$ 141,100	\$ -	\$ 141,100	\$ 118,378	(\$ 22,722)
Noxious Weed	\$ 147,100	\$ 6,303	\$ 153,403	\$ 142,360	(\$ 11,043)
Noxious Weed Deficiency	\$ 16,400	\$ -	\$ 16,400	\$ 15,622	(\$ 778)
Ambulance	\$ 53,030	\$ -	\$ 53,030	\$ 48,805	(\$ 4,225)
Appraiser's Cost	\$ 95,750	\$ -	\$ 95,750	\$ 91,265	(\$ 4,485)
Park	\$ 61,700	\$ -	\$ 61,700	\$ 47,817	(\$ 13,883)
Direct Election Expense	\$ 33,000	\$ -	\$ 33,000	\$ 30,404	(\$ 2,596)
Home for the Aged	\$ 40,000	\$280,137	\$ 320,137	\$ 355,325	\$ 35,188
Employee Benefits	\$ 155,500	\$ -	\$ 155,500	\$ 147,493	(\$ 8,007)
Elderly Services	\$ 1,500	\$ -	\$ 1,500	\$ 1,551	\$ 51
Special Building	\$ 126,480	\$ -	\$ 126,480	\$ 1,513	(\$124,967)
Prairie Dog	\$ 15,100	\$ -	\$ 15,100	\$ 6,090	(\$ 9,010)
Fire District No. 1	\$ 24,400	\$ -	\$ 24,400	\$ 5,822	(\$ 18,578)
Fire District No. 2	\$ 53,000	\$ -	\$ 53,000	\$ 27,020	(\$ 25,980)
Fire District No. 3	\$ 32,800	\$ -	\$ 32,800	\$ 25,713	(\$ 7,087)
Bond and Interest	\$ 400,000	\$ -	\$ 400,000	\$ 369,469	(\$ 30,531)

See Independent Auditor's Report

WALLACE COUNTY, KANSAS

Schedule 2

GENERAL FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETREGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	<u>2011</u>	<u>2012</u>		Variance- Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
CASH RECEIPTS:				
Taxes	\$1,373,640	\$1,274,015	\$1,327,996	(\$ 53,981)
Intergovernmental	23,435	154,366	6,000	148,366
Licenses and fees	45,034	41,706	30,350	11,356
Use of money and property	61,624	30,623	11,400	19,223
Other	73,291	87,247	69,250	17,997
Operating transfers	<u>15,514</u>	<u>-</u>	<u>22,225</u>	<u>(22,225)</u>
Total Cash Receipts	<u>1,592,538</u>	<u>1,587,957</u>	<u>\$1,467,221</u>	<u>\$120,736</u>
EXPENDITURES:				
General government	743,561	705,898	861,115	(155,217)
Public safety	260,182	278,205	257,015	21,190
Health	106,100	135,447	152,000	(16,553)
Welfare	168,401	297,295	100,000	-197,295
Appropriation	40,780	52,385	57,000	(4,615)
Operating transfers	<u>229,000</u>	<u>25,688</u>	<u>92,000</u>	<u>(66,312)</u>
Total Expenditures	<u>1,548,024</u>	<u>1,494,918</u>	<u>\$1,519,130</u>	<u>(\$ 24,212)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	44,514	93,039		
UNENCUMBERED CASH, January 1	<u>26,662</u>	<u>71,176</u>		
UNENCUMBERED CASH, December 31	<u>\$ 71,176</u>	<u>\$ 164,215</u>		

See Independent Auditor's Report

WALLACE COUNTY, KANSAS
GENERAL FUND

Schedule 2

SCHEDULE OF CASH RECEIPTS - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance- Over (Under)
	Actual	Actual	Budget	(Under)
TAXES:				
Current ad valorem tax	\$1,278,161	\$1,159,585	\$1,221,322	(\$ 61,737)
Delinquent tax collections	17,757	4,792	2,200	2,592
Motor vehicle tax	64,388	95,287	91,276	4,011
Recreational vehicle tax	927	1,501	1,461	40
16/20 M vehicle tax	5,538	8,129	7,389	740
Intangible tax	6,869	4,721	4,348	373
	<u>1,373,640</u>	<u>1,274,015</u>	<u>1,327,996</u>	<u>(53,981)</u>
INTERGOVERNMENTAL:				
Mineral production tax	10,935	12,966	6,000	6,966
Grants	12,500	141,400	-	141,400
	<u>23,435</u>	<u>154,366</u>	<u>6,000</u>	<u>148,366</u>
LICENSES AND PERMITS:				
Cereal malt beverage license	50	50	50	-
VIN inspection fees	2,138	2,313	1,200	1,113
Mortgage registration fees	34,028	14,544	12,000	2,544
County officers fees	7,823	10,739	10,000	739
Filing fee	50	282	100	182
Vehicle registration fees	945	13,778	7,000	6,778
	<u>45,034</u>	<u>41,706</u>	<u>30,350</u>	<u>11,356</u>
USE OF MONEY & PROPERTY:				
Interest	22,550	15,547	5,000	10,547
Copy machine	7,403	9,491	400	9,091
Interest on delinquent tax	31,671	5,585	6,000	(415)
	<u>61,624</u>	<u>30,623</u>	<u>11,400</u>	<u>19,223</u>
OTHER:				
ADSAP	150	-	250	(250)
City law enforcement	55,000	55,005	55,000	5
Products sold	440	19,654	4,000	15,654
Miscellaneous	17,701	12,588	10,000	2,588
	<u>73,291</u>	<u>87,247</u>	<u>69,250</u>	<u>17,997</u>
OPERATING TRANSFER IN:				
Operating transfer	15,514	-	22,225	(22,225)
TOTAL CASH RECEIPTS	<u>\$1,592,538</u>	<u>\$1,587,957</u>	<u>\$1,467,221</u>	<u>\$120,736</u>

See Independent Auditor's Report

WALLACE COUNTY, KANSAS

Schedule 2

GENERAL FUND

SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance- Over (Under)
	Actual	Actual	Budget	(Under)
GENERAL GOVERNMENT:				
County Commission:				
Personal services	\$ 42,398	\$ 44,078	\$ 45,000	(\$ 922)
Commodities	37	-	500	(500)
Contractual services	4,772	5,434	9,500	(4,066)
Capital outlay	50	-	-	-
	<u>47,257</u>	<u>49,512</u>	<u>55,000</u>	<u>(5,488)</u>
County Clerk:				
Personal services	45,511	51,071	49,000	2,071
Commodities	1,107	1,117	1,750	(633)
Contractual services	2,908	1,812	7,050	(5,238)
Capital outlay	220	685	800	(115)
	<u>49,746</u>	<u>54,685</u>	<u>58,600</u>	<u>(3,915)</u>
County Treasurer:				
Personal services	53,313	59,539	55,300	4,239
Commodities	3,881	2,936	4,050	(1,114)
Contractual services	5,896	5,698	8,800	(3,102)
Capital outlay	922	-	1,000	(1,000)
	<u>64,012</u>	<u>68,173</u>	<u>69,150</u>	<u>(977)</u>
County Attorney:				
Personal services	42,948	45,930	44,265	1,665
Contractual services	14,450	14,475	16,200	(1,725)
Capital outlay	-	1,490	1,500	(10)
	<u>57,398</u>	<u>61,895</u>	<u>61,965</u>	<u>(70)</u>
Register of Deeds:				
Personal services	31,678	33,166	31,500	1,666
Commodities	305	317	300	17
Contractual services	2,868	3,080	4,100	(1,020)
Capital outlay	447	895	1,000	(105)
	<u>35,298</u>	<u>37,458</u>	<u>36,900</u>	<u>558</u>
Court Services:				
Commodities	381	1,064	800	264
Contractual services	9,408	13,776	14,875	(1,099)
Capital outlay	2,230	198	2,500	(2,302)
	<u>12,019</u>	<u>15,038</u>	<u>18,175</u>	<u>(3,137)</u>

See Independent Auditor's Report

WALLACE COUNTY, KANSAS

Schedule 2

GENERAL FUNDSCHEDULE OF EXPENDITURES - ACTUAL AND BUDGETREGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

(Continued)

	<u>2011</u>	<u>2012</u>		Variance- Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
GENERAL GOVERNMENT (continued):				
Courthouse (General Expense):				
Personal services	\$ 190,242	\$ 210,447	\$ 230,000	(\$ 19,553)
Commodities	6,758	9,126	9,200	(74)
Contractual services	144,585	145,813	261,725	(115,912)
Capital outlay	81,910	2,874	-	2,874
Special liability insurance	<u>5,330</u>	<u>1,132</u>	<u>7,000</u>	<u>(5,868)</u>
	<u>428,825</u>	<u>369,392</u>	<u>507,925</u>	<u>(138,533)</u>
Building and Grounds:				
Personal services	33,966	32,543	38,700	(6,157)
Commodities	10,740	12,158	10,500	1,658
Contractual services	3,252	3,815	3,000	815
Capital outlay	<u>1,048</u>	<u>1,229</u>	<u>1,200</u>	<u>29</u>
	<u>49,006</u>	<u>49,745</u>	<u>53,400</u>	<u>(3,655)</u>
Total General Government	<u>743,561</u>	<u>705,898</u>	<u>861,115</u>	<u>(155,217)</u>
PUBLIC SAFETY:				
Sheriff:				
Personal services	190,994	214,040	179,000	35,040
Commodities	22,088	23,630	29,100	(5,470)
Contractual services	35,816	27,273	36,380	(9,107)
Capital Outlay:				
Equipment	2,084	3,634	2,500	1,134
Uniforms	<u>-</u>	<u>186</u>	<u>400</u>	<u>(214)</u>
	<u>250,982</u>	<u>268,763</u>	<u>247,380</u>	<u>21,383</u>
Emergency Preparedness:				
Personal services	7,448	7,822	7,500	322
Commodities	344	109	300	(191)
Contractual services	<u>1,408</u>	<u>1,511</u>	<u>1,835</u>	<u>(324)</u>
	<u>9,200</u>	<u>9,442</u>	<u>9,635</u>	<u>(193)</u>
Total Public Safety	<u>260,182</u>	<u>278,205</u>	<u>257,015</u>	<u>21,190</u>

See Independent Auditor's Report

WALLACE COUNTY, KANSAS

Schedule 2

GENERAL FUND

SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

(Continued)

	<u>2011</u>	<u>2012</u>		Variance- Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
HEALTH:				
Landfill operations	\$ 94,600	\$ 123,521	\$ 140,000	(\$ 16,479)
Inspections	-	426	-	426
Development handicapped	4,000	4,000	4,000	-
Joint mental health	7,500	7,500	7,500	-
Domestic violence	-	-	500	(500)
	<u>106,100</u>	<u>135,447</u>	<u>152,000</u>	<u>(16,553)</u>
WELFARE:				
Nursing home subsidy	<u>168,401</u>	<u>297,295</u>	<u>100,000</u>	<u>197,295</u>
APPROPRIATIONS:				
Conservation district	14,000	14,000	14,000	-
Fair board	14,000	14,000	14,000	-
Historical collections	12,780	14,000	14,000	-
Community care center	-	10,385	-	10,385
Economic development	-	-	15,000	(15,000)
	<u>40,780</u>	<u>52,385</u>	<u>57,000</u>	<u>(4,615)</u>
OPERATING TRANSFER OUT:				
Transfer to Equipment Reserve:				
General Government:				
County clerk	1,500	1,500	1,500	-
County treasurer	2,500	500	500	-
Court services	2,500	2,500	2,500	-
Courthouse general	35,000	-	-	-
Building & grounds	2,500	2,500	2,500	-
Public Safety:				
Sheriff	10,000	-	10,000	(10,000)
Transfer to multi-year capital improvement	<u>175,000</u>	<u>18,688</u>	<u>75,000</u>	<u>(56,312)</u>
	<u>229,000</u>	<u>25,688</u>	<u>92,000</u>	<u>(66,312)</u>
TOTAL EXPENDITURES	<u>\$1,548,024</u>	<u>\$1,494,918</u>	<u>\$1,519,130</u>	<u>(\$ 24,212)</u>

See Independent Auditor's Report

WALLACE COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule 2

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance- Over (Under)
	Actual	Actual	Budget	(Under)
CASH RECEIPTS:				
Taxes:				
Current ad valorem tax	\$ 739,410	\$ 884,915	\$ 932,028	(\$ 47,113)
Delinquent tax collections	17,278	3,544	4,000	(456)
Motor vehicle tax	70,235	62,994	52,803	10,191
Recreational vehicle tax	963	937	845	92
16/20 M vehicle tax	8,460	7,740	4,274	3,466
	836,346	960,130	993,950	(33,820)
Intergovernmental:				
Special city-county highway	153,193	156,137	150,000	6,137
County equalization	101	-	-	-
	153,294	156,137	150,000	6,137
Miscellaneous:				
Products sold	-	8,069	-	8,069
Miscellaneous	11,294	12,955	2,000	10,955
	11,294	21,024	2,000	19,024
Total Cash Receipts	1,000,934	1,137,291	\$1,145,950	(\$ 8,659)
EXPENDITURES:				
Highways and Streets:				
Maintenance:				
Personal services	398,409	397,650	502,200	(104,550)
Commodities	364,913	323,977	402,300	(78,323)
Contractual services	35,572	53,509	71,450	(17,941)
Capital outlay	554	10,491	30,000	(19,509)
Operating transfers	190,000	193,000	140,000	53,000
Total Expenditures	989,448	978,627	\$1,145,950	(\$167,323)
RECEIPTS OVER (UNDER) EXPENDITURES	11,486	158,664		
UNENCUMBERED CASH, January 1	266,316	277,802		
UNENCUMBERED CASH, December 31	\$ 277,802	\$ 436,466		

See Independent Auditor's Report

WALLACE COUNTY, KANSAS
HEALTH FUND

Schedule 2

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance- Over (Under)
	Actual	Actual	Budget	(Under)
CASH RECEIPTS:				
Taxes:				
Current ad valorem tax	\$ 28,780	\$ 60,582	\$ 63,786	(\$ 3,204)
Delinquent tax collections	601	143	200	(57)
Motor vehicle tax	2,183	2,325	2,055	270
Recreational vehicle tax	31	35	33	2
16/20 M vehicle tax	231	252	166	86
Charges for Services:				
Services	41,200	40,369	48,000	(7,631)
Intergovernmental:				
Grant	26,726	12,964	23,000	(10,036)
Miscellaneous	24,304	1,385	-	1,385
Total Cash Receipts	124,056	118,055	\$137,240	(\$ 19,185)
EXPENDITURES:				
Health:				
Personal services	66,159	66,811	79,800	(12,989)
Commodities	35,345	30,351	50,250	(19,899)
Contractual services	22,552	21,156	11,050	10,106
Capital outlay	-	60	-	60
Total Expenditures	124,056	118,378	\$141,100	(\$ 22,722)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(323)		
UNENCUMBERED CASH, January 1	-	-		
UNENCUMBERED CASH, December 31	\$ -	(\$ 323)		

See Independent Auditor's Report

WALLACE COUNTY, KANSAS
NOXIOUS WEED FUND

Schedule 2

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance- Over (Under)
	Actual	Actual	Budget	(Under)
CASH RECEIPTS:				
Taxes:				
Current ad valorem tax	\$ 77,655	\$ 74,263	\$ 78,197	(\$ 3,934)
Delinquent tax collections	1,141	299	50	249
Motor vehicle tax	4,239	5,836	5,546	290
Recreational vehicle tax	61	92	89	3
16/20 M vehicle tax	388	512	449	63
Charges for services	<u>75,529</u>	<u>56,303</u>	<u>50,000</u>	<u>6,303</u>
Total Cash Receipts	<u>159,013</u>	<u>137,305</u>	<u>\$134,331</u>	<u>\$ 2,974</u>
EXPENDITURES:				
Weed Control:				
Personal services	49,166	50,652	52,500	(1,848)
Commodities	92,675	77,989	79,900	(1,911)
Contractual services	3,588	3,719	4,700	(981)
Capital outlay	4,045	-	-	-
Operating transfers	10,000	10,000	10,000	-
Qualifying budget credit	<u>-</u>	<u>-</u>	<u>6,303</u>	<u>(6,303)</u>
Total Expenditures	<u>159,474</u>	<u>142,360</u>	<u>\$153,403</u>	<u>(\$ 11,043)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(461)	(5,055)		
UNENCUMBERED CASH, January 1	<u>20,259</u>	<u>19,798</u>		
UNENCUMBERED CASH, December 31	<u>\$ 19,798</u>	<u>\$ 14,743</u>		

See Independent Auditor's Report

WALLACE COUNTY, KANSAS

Schedule 2

NOXIOUS WEED DEFICIENCY FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	<u>2011</u>	<u>2012</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS:				
Taxes:				
Current ad valorem tax	\$ 11,785	\$ 14,648	\$ 15,417	(\$ 769)
Delinquent tax collections	281	57	60	(3)
Motor vehicle tax	1,008	983	842	141
Recreational vehicle tax	14	15	13	2
16/20 M vehicle tax	<u>110</u>	<u>115</u>	<u>68</u>	<u>47</u>
Total Cash Receipts	13,198	15,818	<u>\$ 16,400</u>	<u>(\$ 582)</u>
EXPENDITURES:				
Weed Control:				
Commodities	<u>13,495</u>	<u>15,622</u>	<u>\$ 16,400</u>	<u>(\$ 778)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(297)	196		
UNENCUMBERED CASH, January 1	<u>461</u>	<u>164</u>		
UNENCUMBERED CASH, December 31	<u>\$ 164</u>	<u>\$ 360</u>		

See Independent Auditor's Report

WALLACE COUNTY, KANSAS
AMBULANCE FUND

Schedule 2

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance- Over
	Actual	Actual	Budget	(Under)
CASH RECEIPTS:				
Taxes:				
Delinquent tax collections	\$ 102	\$ 8	\$ -	\$ 8
Motor vehicle tax	126	-	-	-
Recreational vehicle tax	1	-	-	-
16/20 M vehicle tax	53	-	-	-
Charges for Services:				
Collections	68,650	68,479	50,000	18,479
Miscellaneous	3,526	1,250	-	1,250
Total Cash Receipts	72,458	69,737	\$ 50,000	\$ 19,737
EXPENDITURES:				
Health:				
Personal services	9,677	8,584	8,500	84
Commodities	5,712	7,014	4,140	2,874
Contractual services	24,277	23,207	27,890	(4,683)
Capital outlay	1,489	-	2,500	(2,500)
Operating transfers	10,000	10,000	10,000	-
Total Expenditures	51,155	48,805	\$ 53,030	(\$ 4,225)
RECEIPTS OVER (UNDER) EXPENDITURES	21,303	20,932		
UNENCUMBERED CASH, January 1	106,155	127,458		
UNENCUMBERED CASH, December 31	\$127,458	\$148,390		

See Independent Auditor's Report

WALLACE COUNTY, KANSAS

Schedule 2

APPRAISER'S COST FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	<u>2011</u>	<u>2012</u>		Variance- Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
CASH RECEIPTS:				
Taxes:				
Current ad valorem tax	\$ 65,470	\$ 84,487	\$ 88,976	(\$ 4,489)
Delinquent tax collections	1,832	329	100	229
Motor vehicle tax	6,994	5,931	4,675	1,256
Recreational vehicle tax	99	86	75	11
16/20 M vehicle tax	<u>705</u>	<u>821</u>	<u>378</u>	<u>443</u>
Total Cash Receipts	<u>75,100</u>	<u>91,654</u>	<u>\$ 94,204</u>	<u>(\$ 2,550)</u>
EXPENDITURES:				
General Government:				
Personal services	43,538	44,453	48,500	(4,047)
Commodities	1,428	740	2,000	(1,260)
Contractual services	34,993	38,615	39,250	(635)
Capital outlay	-	2,457	1,000	1,457
Operating transfers	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total Expenditures	<u>79,959</u>	<u>91,265</u>	<u>\$ 95,750</u>	<u>(\$ 4,485)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(4,859)	389		
UNENCUMBERED CASH, January 1	<u>11,471</u>	<u>6,612</u>		
UNENCUMBERED CASH, December 31	<u>\$ 6,612</u>	<u>\$ 7,001</u>		

See Independent Auditor's Report

WALLACE COUNTY, KANSAS
PARK FUND

Schedule 2

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance- Over (Under)
	Actual	Actual	Budget	(Under)
CASH RECEIPTS:				
Taxes:				
Current ad valorem tax	\$ 19,694	\$ 41,277	\$ 43,471	(\$ 2,194)
Delinquent tax collections	789	136	-	136
Motor vehicle tax	2,946	2,035	1,406	629
Recreational vehicle tax	42	28	23	5
16/20 M vehicle tax	302	344	114	230
Charges for Services:				
Pool receipts	7,919	9,065	16,000	(6,935)
Concession receipts	2,543	2,690	-	2,690
Miscellaneous	33	(13)	-	(13)
Donation	1,769	4,602	-	4,602
Total Cash Receipts	36,037	60,164	\$ 61,014	(\$ 850)
EXPENDITURES:				
Culture and Recreation:				
Personal services	28,646	30,631	33,000	(2,369)
Commodities	8,675	8,766	10,000	(1,234)
Contractual services	9,230	7,327	14,700	(7,373)
Capital outlay	888	93	3,000	(2,907)
Operating transfers	1,000	1,000	1,000	-
Total Expenditures	48,439	47,817	\$ 61,700	(\$ 13,883)
RECEIPTS OVER (UNDER) EXPENDITURES	(12,402)	12,347		
UNENCUMBERED CASH, January 1	21,146	8,744		
UNENCUMBERED CASH, December 31	\$ 8,744	\$ 21,091		

See Independent Auditor's Report

WALLACE COUNTY, KANSAS

Schedule 2

DIRECT ELECTION EXPENSE FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	<u>2011</u>	<u>2012</u>		Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over
				(Under)
CASH RECEIPTS:				
Taxes:				
Current ad valorem tax	\$ 20,897	\$ 22,704	\$ 23,896	(\$ 1,192)
Delinquent tax collections	500	96	50	46
Motor vehicle tax	2,025	1,823	1,492	331
Recreational vehicle tax	28	27	24	3
16/20 M vehicle tax	<u>210</u>	<u>236</u>	<u>121</u>	<u>115</u>
Total Cash Receipts	<u>23,660</u>	<u>24,886</u>	<u>\$ 25,583</u>	<u>(\$ 697)</u>
EXPENDITURES:				
General Government:				
Personal services	6,336	8,481	10,000	(1,519)
Commodities	141	6,942	10,000	(3,058)
Contractual services	6,921	10,835	6,500	4,335
Capital outlay	771	199	1,500	(1,301)
Operating transfers	<u>5,000</u>	<u>3,947</u>	<u>5,000</u>	<u>(1,053)</u>
Total Expenditures	<u>19,169</u>	<u>30,404</u>	<u>\$ 33,000</u>	<u>(\$ 2,596)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	4,491	(5,518)		
UNENCUMBERED CASH, January 1	<u>1,027</u>	<u>5,518</u>		
UNENCUMBERED CASH, December 31	<u>\$ 5,518</u>	<u>\$ -</u>		

See Independent Auditor's Report

WALLACE COUNTY, KANSAS
HOME FOR THE AGED FUND

Schedule 2

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance- Over
	Actual	Actual	Budget	(Under)
CASH RECEIPTS:				
Taxes:				
Current ad valorem tax	\$ 8,898	\$ 3,222	\$ 3,380	(\$ 158)
Delinquent tax collections	567	81	50	31
Motor vehicle tax	2,243	1,122	635	487
Recreational vehicle tax	30	14	10	4
16/20 M vehicle tax	307	235	51	184
Miscellaneous:				
Lease	-	63,500	-	63,500
Donation	-	355	-	355
Operating transfer	-	<u>279,782</u>	-	<u>279,782</u>
Total Cash Receipts	<u>12,045</u>	<u>348,311</u>	<u>\$ 4,126</u>	<u>\$344,185</u>
EXPENDITURES:				
Welfare:				
Commodities	875	13,930	-	13,930
Contractual services	30,429	9,976	-	9,976
Capital outlay	-	16,340	-	16,340
Nursing home subsidy	16,238	315,079	40,000	275,079
Qualifying budget credit	-	-	<u>280,137</u>	<u>(280,137)</u>
Total Expenditures	<u>47,542</u>	<u>355,325</u>	<u>\$320,137</u>	<u>\$ 35,188</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(35,497)	(7,014)		
UNENCUMBERED CASH, January 1	<u>42,584</u>	<u>7,087</u>		
UNENCUMBERED CASH, December 31	<u>\$ 7,087</u>	<u>\$ 73</u>		

See Independent Auditor's Report

WALLACE COUNTY, KANSAS

Schedule 2

EMPLOYEE BENEFITS FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	<u>2011</u>	<u>2012</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS:				
Taxes:				
Current ad valorem tax	\$114,773	\$136,105	\$143,349	(\$ 7,244)
Delinquent tax collections	2,465	547	400	147
Motor vehicle tax	9,624	9,546	8,196	1,350
Recreational vehicle tax	135	143	131	12
16/20 M vehicle tax	<u>1,020</u>	<u>1,112</u>	<u>663</u>	<u>449</u>
Total Cash Receipts	<u>128,017</u>	<u>147,453</u>	<u>\$152,739</u>	<u>(\$ 5,286)</u>
EXPENDITURES:				
General Government:				
Social security	64,378	66,978	70,000	(3,022)
Retirement	54,756	64,516	50,000	14,516
Workmen's compensation	20,350	37,653	34,000	3,653
Unemployment compensation	698	705	1,500	(795)
Other	-	143	-	143
Other	<u>-</u>	<u>(22,502)</u>	<u>-</u>	<u>(22,502)</u>
Total Expenditures	<u>140,182</u>	<u>147,493</u>	<u>\$155,500</u>	<u>(\$ 8,007)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(12,165)	(40)		
UNENCUMBERED CASH, January 1	<u>12,831</u>	<u>666</u>		
UNENCUMBERED CASH, December 31	<u>\$ 666</u>	<u>\$ 626</u>		

See Independent Auditor's Report

WALLACE COUNTY, KANSAS
FREE FAIR FUND

Schedule 2

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2012
 (WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance- Over (Under)
	Actual	Actual	Budget	(Under)
CASH RECEIPTS:				
Taxes:				
Delinquent tax collections	\$ 274	\$ -	\$ -	\$ -
Motor vehicle tax	1,058	-	-	-
Recreational vehicle tax	15	-	-	-
16/20 M vehicle tax	113	-	-	-
Total Cash Receipts	1,460	-	\$ -	\$ -
EXPENDITURES:				
Miscellaneous:				
Operating transfer	1,737	-	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(277)	-		
UNENCUMBERED CASH, January 1	277	-		
UNENCUMBERED CASH, December 31	\$ -	\$ -		

See Independent Auditor's Report

WALLACE COUNTY, KANSAS

Schedule 2

HISTORICAL COLLECTIONS FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	<u>2011</u>	<u>2012</u>		Variance- Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
CASH RECEIPTS:				
Taxes:				
Delinquent tax collections	\$ 213	\$ -	\$ -	\$ -
Motor vehicle tax	879	-	-	-
Recreational vehicle tax	12	-	-	-
16/20 M vehicle tax	<u>110</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash Receipts	<u>1,214</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:				
Culture and Recreation:				
Appropriations	1,220	-	-	-
Operating transfer	<u>780</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>2,000</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(786)	-		
UNENCUMBERED CASH, January 1	<u>786</u>	<u>-</u>		
UNENCUMBERED CASH, December 31	<u>\$ -</u>	<u>\$ -</u>		

See Notes to Financial Statement

WALLACE COUNTY, KANSAS
ELDERLY SERVICES FUND

Schedule 2

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance- Over (Under)
	Actual	Actual	Budget	(Under)
CASH RECEIPTS:				
Taxes:				
Current ad valorem tax	\$ 1,390	\$ 351	\$ 363	(\$ 12)
Delinquent tax collections	28	6	10	(4)
Motor vehicle tax	85	106	99	7
Recreational vehicle tax	1	2	2	-
16/20 M vehicle tax	9	10	8	2
Total Cash Receipts	1,513	475	\$ 482	(\$ 7)
EXPENDITURES:				
Miscellaneous:				
Commodities	46	-	-	-
Contractual services	1,000	1,500	1,500	-
Capital outlay	29	51	-	51
Total Expenditures	1,075	1,551	\$ 1,500	\$ 51
RECEIPTS OVER (UNDER) EXPENDITURES	438	(1,076)		
UNENCUMBERED CASH, January 1	2,016	2,454		
UNENCUMBERED CASH, December 31	\$ 2,454	\$ 1,378		

See Independent Auditor's Report

WALLACE COUNTY, KANSAS
SPECIAL BUILDING FUND

Schedule 2

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2012
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance- Over (Under)
	Actual	Actual	Budget	(Under)
CASH RECEIPTS:				
Taxes:				
Current ad valorem tax	\$ 27,097	\$ 29,295	\$ 30,844	(\$ 1,549)
Delinquent tax collections	545	122	100	22
Motor vehicle tax	2,015	2,171	1,935	236
Recreational vehicle tax	28	33	31	2
16/20 M vehicle tax	220	230	157	73
Total Cash Receipts	29,905	31,851	\$ 33,067	(\$ 1,216)
EXPENDITURES:				
Capital Outlay:				
Courthouse	90,565	643	126,480	(125,837)
Medical building	-	170	-	170
Rest home	6,490	-	-	-
Senior center	-	700	-	700
Total Expenditures	97,055	1,513	\$126,480	(\$124,967)
RECEIPTS OVER (UNDER) EXPENDITURES	(67,150)	30,338		
UNENCUMBERED CASH, January 1	73,866	6,716		
UNENCUMBERED CASH, December 31	\$ 6,716	\$ 37,054		

See Independent Auditor's Report

WALLACE COUNTY, KANSAS
PRAIRIE DOG FUND

Schedule 2

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	2011	2012		Variance- Over (Under)
	Actual	Actual	Budget	(Under)
CASH RECEIPTS:				
Charges for Services:				
Collections	\$ 3,139	\$ 2,583	\$ 11,000	(\$ 8,417)
Township contributions	6,000	6,000	6,000	-
Miscellaneous	<u>3,855</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash Receipts	<u>12,994</u>	<u>8,583</u>	<u>\$ 17,000</u>	<u>(\$ 8,417)</u>
EXPENDITURES:				
Miscellaneous:				
Commodities	6,845	5,834	13,650	(7,816)
Contractual services	626	256	1,450	(1,194)
Capital outlay	<u>6,265</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>13,736</u>	<u>6,090</u>	<u>\$ 15,100</u>	<u>(\$ 9,010)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(742)	2,493		
UNENCUMBERED CASH, January 1	<u>2,480</u>	<u>1,738</u>		
UNENCUMBERED CASH, December 31	<u>\$ 1,738</u>	<u>\$ 4,231</u>		

See Independent Auditor's Report

WALLACE COUNTY, KANSAS

Schedule 2

FIRE DISTRICT NO. 1 - GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	<u>2011</u>	<u>2012</u>		Variance- Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
CASH RECEIPTS:				
Taxes:				
Current ad valorem tax	\$ 16,369	\$ 12,891	\$ 12,992	(\$ 101)
Delinquent tax collections	82	52	40	12
Motor vehicle tax	686	657	589	68
Recreational vehicle tax	10	12	8	4
16/20 M vehicle tax	132	161	165	(4)
Miscellaneous	<u>1,039</u>	<u>115</u>	<u>-</u>	<u>115</u>
Total Cash Receipts	<u>18,318</u>	<u>13,888</u>	<u>\$ 13,794</u>	<u>\$ 94</u>
EXPENDITURES:				
Public Safety:				
Commodities	1,976	456	3,100	(2,644)
Contractual services	1,799	3,296	7,100	(3,804)
Capital outlay	-	2,070	2,000	70
Operating transfers	<u>20,625</u>	<u>-</u>	<u>12,200</u>	<u>(12,200)</u>
Total Expenditures	<u>24,400</u>	<u>5,822</u>	<u>\$ 24,400</u>	<u>(\$ 18,578)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(6,082)	8,066		
UNENCUMBERED CASH, January 1	<u>9,626</u>	<u>3,544</u>		
UNENCUMBERED CASH, December 31	<u>\$ 3,544</u>	<u>\$ 11,610</u>		

See Independent Auditor's Report

WALLACE COUNTY, KANSAS

Schedule 2

FIRE DISTRICT NO. 2 - GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	<u>2011</u>	<u>2012</u>		Variance- Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
CASH RECEIPTS:				
Taxes:				
Current ad valorem tax	\$ 20,616	\$ 27,951	\$ 31,742	(\$ 3,791)
Delinquent tax collections	518	88	90	(2)
Motor vehicle tax	2,140	1,737	1,174	563
Recreational vehicle tax	46	20	24	(4)
16/20 M vehicle tax	404	360	252	108
Intergovernmental:				
Grant	3,146	-	-	-
Miscellaneous	<u>2,960</u>	<u>25,196</u>	<u>-</u>	<u>25,196</u>
Total Cash Receipts	<u>29,830</u>	<u>55,352</u>	<u>\$ 33,282</u>	<u>\$ 22,070</u>
EXPENDITURES:				
Public Safety:				
Commodities	5,162	9,034	7,500	1,534
Contractual services	8,613	12,774	14,500	(1,726)
Capital outlay	24,346	212	26,000	(25,788)
Operating Transfers:				
Equipment reserve	<u>6,875</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total Expenditures	<u>44,996</u>	<u>27,020</u>	<u>\$ 53,000</u>	<u>(\$ 25,980)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(15,166)	28,332		
UNENCUMBERED CASH, January 1	<u>35,978</u>	<u>20,812</u>		
UNENCUMBERED CASH, December 31	<u>\$ 20,812</u>	<u>\$ 49,144</u>		

See Independent Auditor's Report

WALLACE COUNTY, KANSAS

Schedule 2

FIRE DISTRICT NO. 3 - GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETREGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	<u>2011</u>	<u>2012</u>		Variance- Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
CASH RECEIPTS:				
Taxes:				
Current ad valorem tax	\$ 10,369	\$ 24,299	\$ 25,184	(\$ 885)
Delinquent tax collections	358	48	50	(2)
Motor vehicle tax	1,039	830	595	235
Recreational vehicle tax	10	9	7	2
16/20 M vehicle tax	<u>89</u>	<u>118</u>	<u>80</u>	<u>38</u>
Total Cash Receipts	<u>11,865</u>	<u>25,304</u>	<u>\$ 25,916</u>	<u>(\$ 612)</u>
EXPENDITURES:				
Public Safety:				
Commodities	643	1,148	5,000	(3,852)
Contractual services	4,254	4,565	5,800	(1,235)
Capital outlay	-	-	2,000	(2,000)
Operating transfers	<u>10,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Total Expenditures	<u>14,897</u>	<u>25,713</u>	<u>\$ 32,800</u>	<u>(\$ 7,087)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(3,032)	(409)		
UNENCUMBERED CASH, January 1	<u>10,924</u>	<u>7,892</u>		
UNENCUMBERED CASH, December 31	<u>\$ 7,892</u>	<u>\$ 7,483</u>		

See Independent Auditor's Report

WALLACE COUNTY, KANSAS
SPECIAL MACHINERY FUND

Schedule 3

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	<u>2011</u>	<u>2012</u>
CASH RECEIPTS:		
Operating transfers	\$ -	\$ 50,000
EXPENDITURES		
Capital outlay	<u>197,336</u>	<u>12,986</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(197,336)	37,014
UNENCUMBERED CASH, January 1	<u>279,234</u>	<u>81,898</u>
UNENCUMBERED CASH, December 31	<u>\$ 81,898</u>	<u>\$118,912</u>

NOTE: Special Machinery Fund was created under authority of
K.S.A. 68-141g. The fund is not budgeted by the County.

See Independent Auditor's Report

EQUIPMENT RESERVE FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	<u>2011</u>	<u>2012</u>
CASH RECEIPTS:		
Operating Transfers:		
General fund - Clerk	\$ 1,500	\$ 1,500
General fund - Treasurer	2,500	500
General fund - Sheriff	10,000	-
General fund - Court Services	2,500	2,500
General fund - Courthouse General	35,000	-
General fund - Building & Grounds	2,500	2,500
Road fund	150,000	100,000
Noxious weed fund	10,000	10,000
Ambulance fund	10,000	10,000
Appraisal fund	-	5,000
Park fund	1,000	1,000
Election fund	5,000	3,947
Fire District No. 1 fund	20,625	-
Fire District No. 2 fund	6,875	5,000
Fire District No. 3 fund	<u>10,000</u>	<u>20,000</u>
Total Cash Receipts	<u>267,500</u>	<u>161,947</u>
EXPENDITURES:		
Capital Outlay:		
General fund - Clerk	494	-
General fund - Sheriff	16,500	16,500
General fund - Courthouse General	6,680	-
General fund - Building & Grounds	1,500	283,064
Noxious weed fund	15,732	-
Ambulance fund	100,000	-
Appraisal Fund	812	-
Election fund	530	1,649
Park fund	2,523	-
Fire District No. 2 fund	4,440	24,535
Fire District No. 3 fund	<u>15,186</u>	<u>-</u>
Total Expenditures	<u>164,397</u>	<u>325,748</u>
RECEIPTS OVER (UNDER) EXPENDITURES	103,103	(163,801)
UNENCUMBERED CASH, January 1	<u>505,294</u>	<u>608,397</u>
UNENCUMBERED CASH, December 31	<u>\$608,397</u>	<u>\$444,596</u>

NOTE: Equipment Reserve Fund was created under authority of
K.S.A. 19-119. The fund is not budgeted by the county.

See Independent Auditor's Report

WALLACE COUNTY, KANSAS
MULTI-YEAR CAPITAL IMPROVEMENT FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
REGULATORY BASIS

Schedule 3

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	<u>2011</u>	<u>2012</u>
CASH RECEIPTS:		
State - Geo - thermal heating	\$ 65,601	\$ -
Operating Transfers:		
General fund - road signs	35,000	-
General Fund - Geo - thermal heating	219,233	18,687
Road and Bridge Fund	40,000	40,000
Special building - Geo - thermal heating	<u>90,000</u>	<u>-</u>
 Total Cash Receipts	 <u>449,834</u>	 <u>58,687</u>
EXPENDITURES:		
Capital Outlay:		
Road and Bridge Fund	110,000	5,176
Geo - thermal heating	<u>374,835</u>	<u>18,687</u>
 Total Expenditures	 <u>484,835</u>	 <u>23,863</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(35,001)	34,824
UNENCUMBERED CASH, January 1	<u>93,796</u>	<u>58,795</u>
UNENCUMBERED CASH, December 31	<u>\$ 58,795</u>	<u>\$ 93,619</u>

NOTE: Multi-Year Capital Improvement Fund was created under authority of K.S.A. 19-120. The fund is not budgeted by the county.

See Independent Auditor's Report

WALLACE COUNTY, KANSAS

Schedule 3

FIRE DISTRICT NO. 2

MULTI-YEAR CAPITAL IMPROVEMENT FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	<u>2011</u>	<u>2012</u>
CASH RECEIPTS:		
Operating Transfers:		
City matching	\$ -	\$ -
EXPENDITURES		
Capital Outlay:		
Road and bridge fund	<u>-</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, January 1	<u>465</u>	<u>465</u>
UNENCUMBERED CASH, December 31	<u>\$ 465</u>	<u>\$ 465</u>

NOTE: The Multi-Year Capital Improvement Fund was created under authority of K.S.A. 19-120. The fund is not budgeted by the County.

See Independent Auditor's Report

BOND AND INTEREST FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETREGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	<u>2011</u>	<u>2012</u>		Variance- Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
CASH RECEIPTS:				
Taxes:				
Current ad valorem tax	\$298,837	\$221,734	\$233,516	(\$ 11,782)
Delinquent tax collections	374	769	-	769
Motor vehicle tax	-	17,353	21,341	(3,988)
Recreational vehicle tax	-	309	342	(33)
16/20 M vehicle tax	-	-	1,728	(1,728)
Interest accrued on bond issue	100,577	-	-	-
Interest earned	<u>24,872</u>	<u>81,705</u>	<u>83,500</u>	<u>(1,795)</u>
Total Cash Receipts	<u>424,660</u>	<u>321,870</u>	<u>\$340,427</u>	<u>(\$ 18,557)</u>
EXPENDITURES:				
Bond Payments:				
Principal	110,000	145,000	145,000	-
Interest	287,364	224,469	224,500	(31)
Cash basis reserve	<u>-</u>	<u>-</u>	<u>30,500</u>	<u>(30,500)</u>
Total Expenditures	<u>397,364</u>	<u>369,469</u>	<u>\$400,000</u>	<u>(\$ 30,531)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	27,296	(47,599)		
UNENCUMBERED CASH, January 1	<u>35,073</u>	<u>62,369</u>		
UNENCUMBERED CASH, December 31	<u>\$ 62,369</u>	<u>\$ 14,770</u>		

See Independent Auditor's Report

WALLACE COUNTY, KANSAS

Schedule 3

PM IMPROVEMENT FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	<u>2011</u>	<u>2012</u>
CASH RECEIPTS:		
Bond issue proceeds	\$ -	\$ -
EXPENDITURES:		
Construction	798,909	2,770,257
Survey cost	14,793	2,457
Engineer/architect	102,192	25,116
Miscellaneous	<u>43,333</u>	<u>-</u>
Total Expenditures	<u>959,227</u>	<u>2,797,830</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(959,227)	(2,797,830)
UNENCUMBERED CASH, January 1	<u>3,765,596</u>	<u>2,806,369</u>
UNENCUMBERED CASH, December 31	<u>\$2,806,369</u>	<u>\$ 8,539</u>

See Independent Auditor's Report

WALLACE COUNTY, KANSAS
EXPENDABLE TRUST FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2012

	Motor Vehicle Operating	Register of Deeds Technology	E-911	911 Landline	Prosecuting Attorney's Training	County Attorney's Diversion	Prosecuting Attorney's 21-3707 Trust	Law Library	Totals (Memorandum Only)
CASH RECEIPTS:									
Motor vehicle fees	\$21,901	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$21,901
Register of Deeds fees	-	4,546	-	-	-	-	-	-	4,546
Interest income	-	-	16	-	-	-	-	4	20
Court fees	-	-	-	-	175	2,190	120	1,135	3,620
Law library fees	-	-	-	-	-	-	-	30	30
911 services	-	-	39,092	-	-	-	-	-	39,092
Miscellaneous	912	-	-	-	-	-	-	-	912
Total Cash Receipts	<u>22,813</u>	<u>4,546</u>	<u>39,108</u>	<u>-</u>	<u>175</u>	<u>2,190</u>	<u>120</u>	<u>1,169</u>	<u>70,121</u>
EXPENDITURES:									
Personal services	4,547	-	-	-	-	-	-	-	4,547
Contractual services	5,394	4,030	6,025	6,234	162	313	-	217	22,375
Operating Transfers:									
General fund	12,872	-	-	-	-	-	-	-	12,872
Total Expenditures	<u>22,813</u>	<u>4,030</u>	<u>6,025</u>	<u>6,234</u>	<u>162</u>	<u>313</u>	<u>-</u>	<u>217</u>	<u>39,794</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	516	33,083	(6,234)	13	1,877	120	952	30,327
UNENCUMBERED CASH, January 1	-	7,075	16,446	8,847	899	6,739	1,198	8,300	49,504
UNENCUMBERED CASH, December 31	<u>\$ -</u>	<u>\$ 7,591</u>	<u>\$49,529</u>	<u>\$ 2,613</u>	<u>\$ 912</u>	<u>\$ 8,616</u>	<u>\$ 1,318</u>	<u>\$ 9,252</u>	<u>\$79,831</u>

See Independent Auditor's Report

AGENCY FUNDS

SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2012

Funds	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS:				
Ad Valorem Taxes:				
2011 Current tax	\$3,236,835	\$1,751,253	\$4,988,088	\$ -
2012 Current tax	-	3,426,487	\$ -	3,426,487
Delinquent personal property tax	526	2,947	3,429	44
Real estate redemption	8,698	14,845	17,071	6,472
Motor vehicle tax	92,331	364,847	356,601	100,577
Recreational vehicle tax	948	5,315	5,648	615
Motor vehicle rental excise tax	118	118	143	93
Oil & gas depletion trust	-	87,156	-	87,156
Total Distributable Funds	<u>3,339,456</u>	<u>5,652,968</u>	<u>5,370,980</u>	<u>3,621,444</u>
STATE FUNDS:				
State education building	-	31,830	31,830	-
State institutions building	-	15,915	15,915	-
Heritage trust	519	669	1,145	43
Motor vehicle license	123	195,973	196,062	34
Driver's license	97	6,087	6,164	20
Sales and compensating use tax	<u>25,065</u>	<u>126,165</u>	<u>140,481</u>	<u>10,749</u>
Total State Funds	<u>25,804</u>	<u>376,639</u>	<u>391,597</u>	<u>10,846</u>
SUBDIVISION FUNDS:				
Cities	-	350,936	350,936	-
Townships	-	31,093	31,093	-
School districts	3,069	1,650,085	1,650,013	3,141
Sunflower extension district	-	68,916	68,913	3
Ground water districts	-	62,536	62,536	-
NW Kansas library	-	30,668	30,668	-
Total Subdivision Funds	<u>3,069</u>	<u>2,194,234</u>	<u>2,194,159</u>	<u>3,144</u>
OTHER FUNDS:				
County Treasurer:				
Fish & game licenses	-	3,142	3,142	-
Highway patrol vehicle inspection fees	-	257	257	-
County Clerk:				
Due to General Fund:				
Copies	-	51	51	-
Filing fees	-	282	282	-
CMB licenses	-	50	50	-
Clerk fees	-	127	127	-
Miscellaneous	-	16,359	16,359	-
Postage	-	494	494	-
Insurance reimbursement	-	6,699	6,699	-
Due to Other Funds:				
Road fund	-	20,574	20,574	-
Health fund	-	3,500	3,500	-
Ambulance fund	-	117	117	-

See Independent Auditor's Report

WALLACE COUNTY, KANSAS
AGENCY FUNDS

Schedule 4

SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

(Continued)

Funds	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
OTHER FUNDS (continued):				
County Clerk continued):				
Due to Other Funds (continued):				
Park fund	\$ -	\$ 4,818	\$ 4,818	\$ -
Fire district no. 1 fund	-	115	115	-
Fire district no. 2 fund	-	25,196	25,196	-
Home for aged fund	-	710	710	-
Due to Agency Funds:				
Payroll	-	81	81	-
Fish & Game:				
Multiple hunting	-	2,866	2,866	-
Boat permits	-	495	495	-
Sheriff:				
Due to General Fund:				
Sheriff fees	-	846	806	40
Vehicle inspections	148	2,345	2,313	180
City contract	-	55,000	55,000	-
Other	-	1,317	1,317	-
Due to Agency Funds:				
Highway patrol	17	260	257	20
Tax Collections:				
Delinquent property tax	-	2,871	2,871	-
Register of Deeds:				
Due to General Fund:				
Mortgage registration fees	25	14,609	14,544	90
Recording fees	678	8,083	8,477	284
Other	138	7,474	7,581	31
Due to State:				
Heritage trust fees	1	584	582	3
Due to Agency Funds:				
Register of Deeds technology	374	4,286	4,548	112
Clerk of the District Court:				
Due to State	-	33,279	33,279	-
Due to general fund	-	2,174	2,174	-
Due to prosecuting attorney's training	-	215	215	-
Due to prosecuting attorney 21-3707 Tr	-	20	20	-
Due to law library	-	1,171	1,171	-
Bonds	1,507	2,974	1,782	2,699
Miscellaneous	16,936	3,770	18,394	2,312
Health Department:				
Due to Health Fund:				
Grants:				
Formula grant	-	7,000	7,000	-
Bioterrorism	-	5,964	5,964	-
Services	-	38,253	38,253	-
Total Other Funds	<u>19,824</u>	<u>278,428</u>	<u>292,481</u>	<u>5,771</u>
PAYROLL CLEARING FUND	<u>1,418</u>	<u>756,577</u>	<u>757,606</u>	<u>389</u>
GRAND TOTAL	<u>\$3,389,571</u>	<u>\$9,258,846</u>	<u>\$9,006,823</u>	<u>\$3,641,594</u>

See Independent Auditor's Report

WALLACE COUNTY FREE FAIR BOARD
(A Component Unit of Wallace County, Kansas)

Schedule 3

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2012

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2011)

	<u>2011</u>	<u>2012</u>
CASH RECEIPTS:		
County appropriation	\$ 14,000	\$ 14,000
City of Sharon Springs	932	499
Livestock sale	160,989	191,509
Donations	1,390	1,118
Rental income	345	250
Interest	26	16
Miscellaneous	<u>83</u>	<u>14</u>
Total Cash Receipts	<u>177,765</u>	<u>207,406</u>
EXPENDITURES:		
Livestock sale	159,630	190,585
Premiums and awards	2,977	1,703
Judging	1,964	1,915
Insurance	135	-
Utilities	2,413	3,764
Office expense	665	184
Maintenance and repairs	1,303	1,475
Fair supplies	3,681	5,039
Capital additions	975	-
Other	<u>1,169</u>	<u>1,683</u>
Total Expenditures	<u>174,912</u>	<u>206,348</u>
RECEIPTS OVER (UNDER) EXPENDITURES	2,853	1,058
UNENCUMBERED CASH, January 1	<u>17,021</u>	<u>19,874</u>
UNENCUMBERED CASH, December 31	<u>\$ 19,874</u>	<u>\$ 20,932</u>

See Independent Auditor's Report