

WALLACE COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

FOR THE YEAR ENDED
December 31, 2013

WALLACE COUNTY, KANSAS
 Regulatory Basis Financial Statement
 For the Year Ended December 31, 2013

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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, 2013, and the related notes to the financial statement which collectively comprise Wallace County's basic financial statements 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 meet the financial reporting requirements of the State of Kansas; 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.

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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, 2013, or changes in financial position and 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, 2013, 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 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.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

June 13, 2014

Financial Statement

WALLACE COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2013

	Unencumbered Cash (Deficit) 01/01/13	Receipts	Expenditures	Unencumbered Cash 12/31/13	Add Payables and Encumbrances	Treasurer's Cash 12/31/13
General Fund						
General	\$ 172,831	\$ 1,790,488	\$ 1,711,221	\$ 252,098	\$ 22,411	\$ 274,509
Special Purpose Funds						
Ambulance	148,390	76,740	103,890	121,240	1,698	122,938
Appraiser	7,001	104,880	89,624	22,257	161	22,418
Direct Election	-	26,698	20,591	6,107	-	6,107
Elderly Services	1,378	129	1,500	7	-	7
Employee Benefit	626	163,098	163,724	-	-	-
Fire District No. 1	11,610	37,537	37,228	11,919	410	12,329
Fire District No. 2	49,144	70,426	76,273	43,297	239	43,536
Fire District No. 2 - Multi-Year						
Capital Improvement	465	-	465	-	-	-
Fire District No. 3	7,483	33,117	33,432	7,168	-	7,168
Health	(323)	204,385	179,678	24,384	1,388	25,772
Home for the Aged Maintenance	73	46,249	5,079	41,243	259	41,502
Noxious Weed	14,743	148,599	143,290	20,052	2	20,054
Noxious Weed Deficiency	360	17,227	17,255	332	-	332
Park and Recreation	21,091	35,741	49,686	7,146	-	7,146
Prairie Dog	4,231	9,337	11,463	2,105	-	2,105
Road and Bridge	436,466	876,018	1,017,684	294,800	4,918	299,718
Special Building	37,054	35,062	1,527	70,589	-	70,589
Equipment Reserve	444,596	389,200	189,375	644,421	-	644,421
Emergency 911 Wireless	49,529	52,512	22,508	79,533	-	79,533
Emergency 911 Landline	2,613	-	2,613	-	-	-
Free Fair	20,932	172,126	174,309	18,749	-	18,749
Motor Vehicle Operating	-	19,210	19,210	-	-	-
Multi-Year Capital Improvement	93,619	132,875	2,880	223,614	-	223,614
Oil & Gas Valuation Depletion Trust	87,156	17,354	-	104,510	-	104,510
Prosecuting Attorney's Training	912	154	179	887	-	887
Prosecuting Attorney Worthless Check	1,318	70	-	1,388	-	1,388
Register of Deeds' Technology	7,591	3,152	857	9,886	-	9,886
Sheriff Drug Forfeiture	-	8,542	-	8,542	-	8,542
Special Law Enforcement Trust	-	1,928	-	1,928	-	1,928
Special Road Machinery and Equipment	118,912	75,000	86,770	107,142	-	107,142
Total Special Purpose Funds	1,566,970	2,757,366	2,451,090	1,873,246	9,075	1,882,321
Bond and Interest Fund						
Bond and Interest	14,770	368,327	367,322	15,775	-	15,775
Capital Project Funds						
Bond Improvement	-	300,000	51,878	248,122	45,023	293,145
Community Care Center Improvement	8,539	-	8,539	-	-	-
Total Capital Projects	8,539	300,000	60,417	248,122	45,023	293,145
Total Municipal Entity (excluding Agency Funds) (memorandum only)	\$ 1,763,110	\$ 5,216,181	\$ 4,590,050	\$ 2,389,241	\$ 76,509	\$ 2,465,750
Composition of Cash						
Eastern Colorado Bank :						
Demand deposits						\$ 124,115
Time deposits						6,210,390
Certificates of deposit						5,000
Total bank						6,339,505
Plus deposits in transit						31,861
Less outstanding checks						(79,082)
Total cash						6,292,284
Less Agency Funds per Schedule 3						(3,826,534)
Total Treasurer's cash (excluding Agency Funds)						\$ 2,465,750

The accompanying Notes to Financial Statements 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, 2013

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. These financial statements present 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 fund 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, 2013

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, 2013, 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, 2013

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 such budget amendments for the year ended December 31, 2013.

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

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

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

Fire District No. 2 – Multi-Year Capital Improvement
Equipment Reserve
Emergency 911 Wireless
Emergency 911 Landline

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2013

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

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 Noxious Weed Equipment
Special Road Machinery and Equipment

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 Kansas statutes

References made herein to the statutes are not intended as interpretation of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney, the legal representative of the County.

There are no known material violations of Kansas statutes for the year ended December 31, 2013.

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>\$ 6,292,284</u>
Total cash	<u><u>\$ 6,292,284</u></u>

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, 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.

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2013

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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 70%. The County's designated "peak periods" are May 1st through June 29th, and December 10th through February 8th, during which time the County requires coverage of 70%.

At December 31, 2013, the County's carrying amount of deposits was \$6,292,284 and the bank balance was \$6,339,505. Of the bank balance, 100% of the balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$382,795 was covered by federal depository insurance and \$5,956,710 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Eastern Colorado Bank
FDIC coverage	\$ 382,795
Pledged securities at market value	6,500,000
Total coverage	\$ 6,882,795
Funds on deposit	\$ 6,339,505
Funds at risk	\$ -

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, 2013.

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2013

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, 2013:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Community Care Center	\$ 3,950,000	\$ 4,104,720	\$ 80,506
Courthouse renovations	345,771	65,357	280,414

C. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2013, were as follows:

	Date of Issuance	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/13	Additions	Reductions/ Payments	Balance 12/31/13	Interest Paid
General obligation bonds payable:									
Series 2010-B	08/01/10	8.45%	\$ 3,850,000	09/01/30	\$ 3,885,000	\$ -	\$ 150,000	\$ 3,545,000	\$ 217,322
Series 2013-A	11/14/13	3.00%	300,000	09/01/21	-	300,000	-	300,000	-
Total general obligation bonds payable					3,885,000	300,000	150,000	3,845,000	217,322
Capital leases payable:									
Fire truck	03/25/08	5.45%	133,752	04/01/15	63,513	-	20,058	43,455	3,461
Total long-term debt					\$ 3,758,513	\$ 300,000	\$ 170,058	\$ 3,888,455	\$ 220,783

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

Year	Principal			Interest				Total principal and interest
	General obligation bonds payable	Capital leases payable	Total	General obligation bonds payable	Anticipated Interest Subsidy	Capital leases payable	Total	
2014	\$ 155,000	\$ 21,151	\$ 176,151	\$ 217,104	\$ (73,475)	\$ 2,388	\$ 145,997	\$ 322,148
2015	200,000	22,304	222,304	211,289	(70,801)	1,216	141,704	364,008
2016	205,000	-	205,000	202,202	(68,041)	-	134,161	339,161
2017	205,000	-	205,000	192,869	(65,194)	-	127,675	332,675
2018	220,000	-	220,000	183,537	(62,348)	-	121,189	341,189
2019-2023	1,115,000	-	1,115,000	751,687	(260,256)	-	491,431	1,606,431
2024-2028	1,190,000	-	1,190,000	414,671	(145,135)	-	269,536	1,459,536
2029-2030	555,000	-	555,000	53,849	(18,847)	-	35,002	590,002
Total	\$ 3,845,000	\$ 43,455	\$ 3,888,455	\$ 2,227,208	\$ (784,097)	\$ 3,584	\$ 1,466,695	\$ 5,355,150

Legal debt margin

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation adjusted for exempt farm property, business aircraft and motor vehicles given 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.

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2013

3. Detailed notes on all funds (continued)

D. Interfund transfers

Interfund operating transfers are as follows:

	<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	
General		Equipment Reserve	19-119	\$ 154,500
General		Multi-Year Capital Improvement	19-120	75,000
Ambulance		Equipment Reserve	19-119	10,000
Ambulance		Multi-Year Capital Improvement	19-120	12,875
Appraiser		Equipment Reserve	19-119	5,000
Direct Election		Equipment Reserve	19-119	5,000
Fire District #1		Equipment Reserve	19-119	34,200
Fire District #2		Equipment Reserve	19-119	39,500
Fire District #3		Equipment Reserve	19-119	30,000
Noxious Weed		Equipment Reserve	19-119	10,000
Park and Recreation		Equipment Reserve	19-119	1,000
Road and Bridge		Equipment Reserve	19-119	100,000
Road and Bridge		Multi-Year Capital Improvement	19-120	45,000
Road and Bridge		Special Road Machinery and Equipment	68-141g	75,000
Motor Vehicle Operating		General	8-145	16,228
Total				<u>\$ 613,303</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 73 participating members.

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

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties, a public entity risk pool currently operating as a common risk management and insurance program for 72 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.

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2013

4. Other information (continued)

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 these financial statements.

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

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 costs of sick leave when actually paid since employees are not reimbursed for unused sick leave when they leave the County's employ.

D. Defined benefit pension plan

Plan description: Wallace County, Kansas, contributes to the Kansas Public Employees Retirement System ("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 and K.S.A. 74-49,210 establish 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 establishes the KPERs member-employee contribution 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. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Employees of the related municipal entities presented also contribute to the Kansas Public Employees Retirement System. All contribution requirements were met by the related municipal entities and their employees.

WALLACE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2013

4. Other information (continued)

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. Prior period adjustments

The unencumbered cash (deficit) at January 1, 2013, on Statement 1 was increased by \$77,904 due to the reclassification of agency and non-agency funds for the December 31, 2013, presentation.

Regulatory Required Supplemental Information

WALLACE COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 (Budgeted Funds Only)
 Regulatory Basis
 For the Year Ended December 31, 2013

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund					
General	\$ 1,783,855	\$ -	\$ 1,783,855	\$ 1,711,221	\$ (72,634)
Special Purpose Funds					
Ambulance	103,890	-	103,890	103,890	-
Appraiser	119,250	-	119,250	89,624	(29,626)
Direct Election	33,200	-	33,200	20,591	(12,609)
Elderly Services	1,500	-	1,500	1,500	-
Employee Benefit	166,500	-	166,500	163,724	(2,776)
Fire District No. 1	29,400	8,000	37,400	37,228	(172)
Fire District No. 2	76,500	-	76,500	76,273	(227)
Fire District No. 3	42,800	-	42,800	33,432	(9,368)
Health	180,400	-	180,400	179,678	(722)
Home for the Aged Maintenance	40,000	-	40,000	5,079	(34,921)
Noxious Weed	158,600	-	158,600	143,290	(15,310)
Noxious Weed Deficiency	17,565	-	17,565	17,255	(310)
Park and Recreation	61,700	-	61,700	49,686	(12,014)
Prairie Dog	15,100	-	15,100	11,463	(3,637)
Road and Bridge	1,186,450	-	1,186,450	1,017,684	(168,766)
Special Building	35,111	-	35,111	1,527	(33,584)
Bond and Interest Fund					
Bond and Interest	397,822	-	397,822	367,322	(30,500)

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
- *Economic development
- *Soil conservation
- *Free Fair
- *Historical collections

Public safety:

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

Health and welfare:

- *Community Care Center facility
- *Joint mental health
- *Developmentally handicapped
- *Nursing home subsidy
- *Landfill
- *Water well

WALLACE COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts:			
Taxes	\$ 1,631,396	\$ 1,647,855	\$ (16,459)
Intergovernmental receipts	11,952	10,000	1,952
Licenses and fees	101,236	85,600	15,636
Use of money and property	10,974	15,000	(4,026)
Other	18,702	11,400	7,302
Transfers in	16,228	14,000	2,228
Total receipts	1,790,488	\$ 1,783,855	\$ 6,633
Expenditures:			
General government:			
General and administrative	372,638	\$ 493,150	\$ (120,512)
County Commission	57,769	62,000	(4,231)
County Clerk	67,536	83,600	(16,064)
County Treasurer	73,461	91,450	(17,989)
Register of Deeds	41,402	53,900	(12,498)
Building and grounds	50,022	53,400	(3,378)
Other agencies - general government	52,000	57,000	(5,000)
Public safety:			
County Attorney	64,845	67,250	(2,405)
Sheriff	278,379	291,380	(13,001)
Emergency preparedness	9,374	9,635	(261)
Court services	16,063	19,590	(3,527)
Diversion	500	-	500
Other agencies - public safety	5,500	500	5,000
Health and welfare:			
Other agencies - health and welfare	392,232	271,500	120,732
Transfers out	229,500	229,500	-
Total expenditures	1,711,221	\$ 1,783,855	\$ (72,634)
Receipts over expenditures	79,267		
Unencumbered cash, beginning of year	172,831		
Unencumbered cash, end of year	<u>\$ 252,098</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.

Elderly Services:

This fund is used to account for monies levied to provide services to the elderly within 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 Improve:

This fund is used to account for monies reserved for future capital improvement requirements of Fire Department No. 2, as deemed necessary by the County Commissioners.

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.

Home for the Aged Maintenance:

This fund is used to account for monies levied for the construction and maintenance of a home for the aged in the County.

Special Purpose Funds

(continued):

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.

Noxious Weed Deficiency:

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 and 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 park and recreational 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.

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.

Special Building:

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

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.

Emergency 911 Landline:

This fund is used to account for proceeds received from a tariff imposed by the County which is collected by the telephone service supplier from all telephone service users. The funds are used to pay for the establishment of a service to provide emergency phone support for police, fire, medical and other emergency situations; and to pay for certain ongoing charges, improvements, equipment and physical enhancements.

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.

Special Purpose Funds

(continued):

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.

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 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.

Note: The County budgets all special purpose funds except for Fire District No. 2 – Multi-Year Capital Improvement, Equipment Reserve, Emergency 911 Wireless, Emergency 911 Landline, 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, and Special Road Machinery and Equipment, and funds.

WALLACE COUNTY, KANSAS
 Ambulance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts:			
Taxes:			
Delinquent property	\$ 4	\$ -	\$ 4
User fees	75,229	50,000	25,229
Other	1,507	-	1,507
Total receipts	<u>76,740</u>	<u>\$ 50,000</u>	<u>\$ 26,740</u>
Expenditures:			
Health and sanitation:			
Personnel services	11,723	\$ 10,000	\$ 1,723
Contractual services	28,531	26,750	1,781
Commodities	9,734	4,640	5,094
Capital outlay	31,027	2,500	28,527
Transfers out	22,875	60,000	(37,125)
Total expenditures	<u>103,890</u>	<u>\$ 103,890</u>	<u>\$ -</u>
Receipts under expenditures	(27,150)		
Unencumbered cash, beginning of year	<u>148,390</u>		
Unencumbered cash, end of year	<u>\$ 121,240</u>		

WALLACE COUNTY, KANSAS
 Appraiser Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts:			
Taxes:			
Ad valorem property	\$ 97,203	\$ 99,997	\$ (2,794)
Motor vehicle	6,945	6,706	239
Recreational vehicle	89	83	6
Delinquent property	643	100	543
Total receipts	104,880	\$ 106,886	\$ (2,006)
Expenditures:			
General government:			
Personnel services	63,891	\$ 57,000	\$ 6,891
Contractual services	19,499	54,250	(34,751)
Commodities	421	2,000	(1,579)
Capital outlay	813	1,000	(187)
Transfers out	5,000	5,000	-
Total expenditures	89,624	\$ 119,250	\$ (29,626)
Receipts over expenditures	15,256		
Unencumbered cash, beginning of year	7,001		
Unencumbered cash, end of year	\$ 22,257		

WALLACE COUNTY, KANSAS
 Direct Election Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts:			
Taxes:			
Ad valorem property	\$ 24,397	\$ 25,092	\$ (695)
Motor vehicle	1,970	1,802	168
Recreational vehicle	24	22	2
Delinquent property	174	50	124
Other	133	-	133
	<u>26,698</u>	<u>\$ 26,966</u>	<u>\$ (268)</u>
Total receipts			
Expenditures:			
Election:			
Personnel services	8,065	\$ 10,200	\$ (2,135)
Contractual services	4,292	6,500	(2,208)
Commodities	2,466	10,000	(7,534)
Capital outlay	768	1,500	(732)
Transfers out	5,000	5,000	-
	<u>20,591</u>	<u>\$ 33,200</u>	<u>\$ (12,609)</u>
Total expenditures			
Receipts over expenditures	6,107		
Unencumbered cash, beginning of year	-		
Unencumbered cash, end of year	<u>\$ 6,107</u>		

WALLACE COUNTY, KANSAS
 Elderly Services Fund
 Statement of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes:			
Ad valorem property	\$ 61	\$ 43	\$ 18
Motor vehicle	64	28	36
Recreational vehicle	1	-	1
Delinquent property	3	10	(7)
Total receipts	129	\$ 10	\$ (7)
Expenditures:			
Health and sanitation:			
Contractual	1,500	\$ 1,500	\$ -
Total expenditures	1,500	\$ 1,500	\$ -
Receipts under expenditures	(1,371)		
Unencumbered cash, beginning of year	1,378		
Unencumbered cash, end of year	\$ 7		

WALLACE COUNTY, KANSAS
 Employee Benefit Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts:			
Taxes:			
Ad valorem property	\$ 150,455	\$ 154,818	\$ (4,363)
Motor vehicle	11,481	10,803	678
Recreational vehicle	145	134	11
Delinquent property	1,017	400	617
Total receipts	<u>163,098</u>	<u>\$ 166,155</u>	<u>\$ (3,057)</u>
Expenditures:			
General government:			
Social Security	69,443	\$ 70,000	\$ (557)
KPERS	69,878	55,000	14,878
Workmens compensation insurance	23,710	40,000	(16,290)
Unemployment insurance	693	1,500	(807)
Total expenditures	<u>163,724</u>	<u>\$ 166,500</u>	<u>\$ (2,776)</u>
Receipts under expenditures	(626)		
Unencumbered cash, beginning of year	<u>626</u>		
Unencumbered cash, end of year	<u>\$ -</u>		

WALLACE COUNTY, KANSAS
 Fire District No. 1 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts:			
Taxes:			
Ad valorem property	\$ 28,549	\$ 28,666	\$ (117)
Motor vehicle	742	656	86
Recreational vehicle	14	7	7
Delinquent property	232	40	192
Donations	8,000	8,000	-
Total receipts	<u>37,537</u>	<u>\$ 37,369</u>	<u>\$ 168</u>
Expenditures:			
Public safety:			
Contractual services	2,774	\$ 7,100	\$ (4,326)
Commodities	254	8,100	(7,846)
Capital outlay	-	10,000	(10,000)
Transfers out	34,200	12,200	22,000
Total expenditures	<u>37,228</u>	<u>\$ 37,400</u>	<u>\$ (172)</u>
Receipts over expenditures	309		
Unencumbered cash, beginning of year	<u>11,610</u>		
Unencumbered cash, end of year	<u>\$ 11,919</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, 2013

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes:			
Ad valorem property	\$ 67,998	\$ 68,921	\$ (923)
Motor vehicle	1,992	1,741	251
Recreational vehicle	22	29	(7)
Delinquent property	217	90	127
Donations	197	5,000	(4,803)
Total receipts	70,426	\$ 75,781	\$ (5,355)
Expenditures:			
Public safety:			
Contractual services	5,088	\$ 22,500	\$ (17,412)
Commodities	5,992	9,000	(3,008)
Capital outlay	25,693	25,000	693
Transfers out	39,500	20,000	19,500
Total expenditures	76,273	\$ 76,500	\$ (227)
Receipts under expenditures	(5,847)		
Unencumbered cash, beginning of year	49,144		
Unencumbered cash, end of year	\$ 43,297		

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, 2013

	Current Year Actual
Receipts:	
Use of money and property	\$ -
Total receipts	-
Expenditures:	
General government:	
Capital outlay	465
Total expenditures	465
Receipts under expenditures	(465)
Unencumbered cash, beginning of year	465
Unencumbered cash, end of year	\$ -

WALLACE COUNTY, KANSAS
 Fire District No. 3 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts:			
Taxes:			
Ad valorem property	\$ 31,073	\$ 32,819	\$ (1,746)
Motor vehicle	1,481	1,492	(11)
Recreational vehicle	16	13	3
Delinquent property	116	50	66
Donations	431	-	431
Total receipts	<u>33,117</u>	<u>\$ 34,374</u>	<u>\$ (1,257)</u>
Expenditures:			
Public safety:			
Contractual services	2,867	\$ 5,800	\$ (2,933)
Commodities	565	5,000	(4,435)
Capital outlay	-	2,000	(2,000)
Transfers out	30,000	30,000	-
Total expenditures	<u>33,432</u>	<u>\$ 42,800</u>	<u>\$ (9,368)</u>
Receipts under expenditures	(315)		
Unencumbered cash, beginning of year	<u>7,483</u>		
Unencumbered cash, end of year	<u>\$ 7,168</u>		

WALLACE COUNTY, KANSAS
 Health Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts:			
Taxes:			
Ad valorem property	\$ 118,996	\$ 121,965	\$ (2,969)
Motor vehicle	4,409	4,809	(400)
Recreational vehicle	62	60	2
Delinquent property	495	200	295
Intergovernmental receipts	21,760	19,500	2,260
Licenses and fees	58,663	29,000	29,663
Total receipts	<u>204,385</u>	<u>\$ 175,534</u>	<u>\$ 28,851</u>
Expenditures:			
Health and sanitation:			
Personnel services	101,328	\$ 104,000	\$ (2,672)
Contractual services	29,666	25,400	4,266
Commodities	47,028	51,000	(3,972)
Capital outlay	1,656	-	1,656
Total expenditures	<u>179,678</u>	<u>\$ 180,400</u>	<u>\$ (722)</u>
Receipts over expenditures	24,707		
Unencumbered cash (deficit), beginning of year	<u>(323)</u>		
Unencumbered cash, end of year	<u>\$ 24,384</u>		

WALLACE COUNTY, KANSAS
 Home for the Aged Maintenance Fund
 Statement of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts:			
Taxes:		.	
Ad valorem property	\$ 38,897	\$ 39,691	\$ (794)
Motor vehicle	466	256	210
Recreational vehicle	4	3	1
Delinquent property	6,882	50	6,832
Total receipts	46,249	\$ 40,000	\$ 6,249
Expenditures:			
Health and sanitation:			
Contractual services	1,433	\$ -	\$ 1,433
Commodities	9	-	9
Nursing home subsidy	3,637	40,000	(36,363)
Total expenditures	5,079	\$ 40,000	\$ 34,921
Receipts over expenditures	41,170		
Unencumbered cash, beginning of year	73		
Unencumbered cash, end of year	\$ 41,243		

WALLACE COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes:			
Ad valorem property	\$ 91,599	\$ 94,179	\$ (2,580)
Motor vehicle	6,737	5,894	843
Recreational vehicle	81	73	8
Delinquent property	560	50	510
Product sales	49,537	50,000	(463)
Other	85	-	85
	148,599	\$ 150,196	\$ (1,597)
Expenditures:			
Public works:			
Personnel services	50,358	\$ 64,000	\$ (13,642)
Contractual services	3,282	4,700	(1,418)
Commodities	79,650	79,900	(250)
Transfers out	10,000	10,000	-
	143,290	\$ 158,600	\$ (15,310)
Receipts over expenditures	5,309		
Unencumbered cash, beginning of year	14,743		
Unencumbered cash, end of year	\$ 20,052		

WALLACE COUNTY, KANSAS
 Noxious Weed Deficiency Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts:			
Taxes:			
Ad valorem property	\$ 15,885	\$ 16,328	\$ (443)
Motor vehicle	1,218	1,163	55
Recreational vehicle	16	14	2
Delinquent property	108	60	48
Total receipts	<u>17,227</u>	<u>\$ 17,565</u>	<u>\$ (338)</u>
Expenditures:			
Public works:			
Commodities	17,255	\$ 17,565	\$ (310)
Total expenditures	<u>17,255</u>	<u>\$ 17,565</u>	<u>\$ (310)</u>
Receipts under expenditures	(28)		
Unencumbered cash, beginning of year	<u>360</u>		
Unencumbered cash, end of year	<u>\$ 332</u>		

WALLACE COUNTY, KANSAS
 Park and Recreation Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes:			
Ad valorem property	\$ 19,141	\$ 19,928	\$ (787)
Motor vehicle	3,007	3,276	(269)
Recreational vehicle	42	41	1
Delinquent property	250	-	250
Intergovernmental receipts	2,500	2,500	-
Sales and fees	10,721	13,000	(2,279)
Other	80	2,000	(1,920)
Total cash receipts	35,741	\$ 40,745	\$ (5,004)
Expenditures:			
Culture and recreation:			
Personnel services	24,483	\$ 33,000	\$ (8,517)
Contractual services	10,777	14,700	(3,923)
Commodities	13,164	10,000	3,164
Capital outlay	262	3,000	(2,738)
Transfers out	1,000	1,000	-
Total expenditures	49,686	\$ 61,700	\$ (12,014)
Receipts under expenditures	(13,945)		
Unencumbered cash, beginning of year	21,091		
Unencumbered cash, end of year	\$ 7,146		

WALLACE COUNTY, KANSAS
 Prairie Dog Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts:			
Intergovernmental receipts	\$ 6,000	\$ 6,000	\$ -
User fees	3,337	9,000	(5,663)
Total receipts	<u>9,337</u>	<u>\$ 15,000</u>	<u>\$ (5,663)</u>
Expenditures:			
Rodent control:			
Contractual services	98	\$ 1,450	\$ (1,352)
Commodities	11,365	13,650	(2,285)
Total expenditures	<u>11,463</u>	<u>\$ 15,100</u>	<u>\$ (3,637)</u>
Receipts under expenditures	(2,126)		
Unencumbered cash, beginning of year	<u>4,231</u>		
Unencumbered cash, end of year	<u>\$ 2,105</u>		

WALLACE COUNTY, KANSAS
 Road and Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts:			
Taxes:			
Ad valorem property	\$ 613,688	\$ 634,959	\$ (21,271)
Motor vehicle	74,432	70,238	4,194
Recreational vehicle	943	873	70
Delinquent property	6,050	4,000	2,050
Intergovernmental revenues	158,055	150,000	8,055
Other	22,850	16,000	6,850
Total receipts	876,018	\$ 876,070	\$ (52)
Expenditures:			
Public works:			
Personnel services	414,055	\$ 507,200	\$ (93,145)
Contractual services	38,886	75,450	(36,564)
Commodities	329,643	428,800	(99,157)
Capital outlay	15,100	30,000	(14,900)
Transfers out	220,000	145,000	75,000
Total expenditures	1,017,684	\$ 1,186,450	\$ (168,766)
Receipts under expenditures	(141,666)		
Unencumbered cash, beginning of year	436,466		
Unencumbered cash, end of year	\$ 294,800		

WALLACE COUNTY, KANSAS
 Special Building Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts:			
Taxes:			
Ad valorem property	\$ 31,738	\$ 32,657	\$ (919)
Motor vehicle	2,546	2,325	221
Recreational vehicle	32	29	3
Delinquent property	218	100	118
Other	528	-	528
Total receipts	<u>35,062</u>	<u>\$ 35,111</u>	<u>\$ (49)</u>
Expenditures:			
Public works:			
Capital outlay	1,527	\$ 35,111	\$ (33,584)
Total expenditures	<u>1,527</u>	<u>\$ 35,111</u>	<u>\$ (33,584)</u>
Receipts over expenditures	33,535		
Unencumbered cash, beginning of year	<u>37,054</u>		
Unencumbered cash, end of year	<u>\$ 70,589</u>		

WALLACE COUNTY, KANSAS
 Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2013

	<u>Current Year Actual</u>
Receipts:	
Transfers in	<u>\$ 389,200</u>
Total receipts	<u>389,200</u>
Expenditures:	
General government:	
Capital outlay	<u>189,375</u>
Total expenditures	<u>189,375</u>
Receipts over expenditures	199,825
Unencumbered cash, beginning of year	<u>444,596</u>
Unencumbered cash, end of year	<u>\$ 644,421</u>

WALLACE COUNTY, KANSAS
 Emergency 911 Wireless Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year Actual
Receipts:	
Intergovernmental revenues	\$ 52,458
Use of money and property	<u>54</u>
Total receipts	<u>52,512</u>
Expenditures:	
Public safety:	
Contractual services	21,808
Capital outlay	<u>700</u>
Total expenditures	<u>22,508</u>
Receipts over expenditures	30,004
Unencumbered cash, beginning of year	<u>49,529</u>
Unencumbered cash, end of year	<u>\$ 79,533</u>

WALLACE COUNTY, KANSAS
 Emergency 911 Landline Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year Actual
Receipts:	
Intergovernmental revenues	<u>\$ -</u>
Total receipts	<u>-</u>
Expenditures:	
Public safety:	
Contractual services	<u>2,613</u>
Total expenditures	<u>2,613</u>
Receipts under expenditures	(2,613)
Unencumbered cash, beginning of year	<u>2,613</u>
Unencumbered cash, end of year	<u><u>\$ -</u></u>

WALLACE COUNTY, KANSAS
 Free Fair Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2013

	<u>Current Year Actual</u>
Receipts:	
Intergovernmental revenues	\$ 14,000
Licenses and fees	4,398
Use of money and property	11
Livestock sales	<u>153,717</u>
Total receipts	<u>172,126</u>
Expenditures:	
Culture and recreation:	
Contractual services	168,180
Commodities	<u>6,129</u>
Total expenditures	<u>174,309</u>
Receipts over (under) expenditures	(2,183)
Unencumbered cash, beginning of year	<u>20,932</u>
Unencumbered cash, end of year	<u>\$ 18,749</u>

WALLACE COUNTY, KANSAS
 Motor Vehicle Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year Actual
Receipts:	
Licenses and fees	\$ 18,685
Other	525
Total receipts	<u>19,210</u>
Expenditures:	
General government:	
Contractual services	2,982
Transfers out	<u>16,228</u>
Total expenditures	<u>19,210</u>
Receipts over expenditures	-
Unencumbered cash, beginning of year	<u>-</u>
Unencumbered cash, end of year	<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, 2013

	Current Year Actual
Receipts:	
Transfers in	<u>\$ 132,875</u>
Total receipts	<u>132,875</u>
Expenditures:	
General government:	
Capital outlay	<u>2,880</u>
Total expenditures	<u>2,880</u>
Receipts over expenditures	129,995
Unencumbered cash, beginning of year	<u>93,619</u>
Unencumbered cash, end of year	<u>\$ 223,614</u>

WALLACE COUNTY, KANSAS
 Oil & Gas Valuation Depletion Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2013

	<u>Current Year Actual</u>
Receipts:	
Intergovernmental	<u>\$ 17,354</u>
Total receipts	<u>17,354</u>
Expenditures:	
General government:	
Transfers out	<u>-</u>
Total expenditures	<u>-</u>
Receipts over expenditures	17,354
Unencumbered cash, beginning of year	<u>87,156</u>
Unencumbered cash, end of year	<u>\$ 104,510</u>

WALLACE COUNTY, KANSAS
 Prosecuting Attorney's Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year Actual
Receipts:	
Licenses and fees	<u>154</u>
Total receipts	<u>154</u>
Expenditures:	
Public safety:	
Contractual services	<u>179</u>
Total expenditures	<u>179</u>
Receipts under expenditures	(25)
Unencumbered cash, beginning of year	<u>912</u>
Unencumbered cash, end of year	<u>\$ 887</u>

WALLACE COUNTY, KANSAS
 Prosecuting Attorney's Worthless Check Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2013

	<u>Current Year Actual</u>
Receipts:	
Fees	<u>70</u>
Total receipts	<u>70</u>
Expenditures:	
Public safety:	
Contractual services	<u>-</u>
Total expenditures	<u>-</u>
Receipts over expenditures	70
Unencumbered cash, beginning of year	<u>1,318</u>
Unencumbered cash, end of year	<u><u>\$ 1,388</u></u>

WALLACE COUNTY, KANSAS
 Register of Deeds' Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year Actual
Receipts:	
Licenses and fees	<u>\$ 3,152</u>
Total receipts	<u>3,152</u>
Expenditures:	
General government:	
Contractual services	<u>857</u>
Total expenditures	<u>857</u>
Receipts over expenditures	2,295
Unencumbered cash, beginning of year	<u>7,591</u>
Unencumbered cash, end of year	<u><u>\$ 9,886</u></u>

WALLACE COUNTY, KANSAS
 Sheriff Drug Forfeiture Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year Actual
Receipts:	
Other	<u>\$ 8,542</u>
Total receipts	<u>8,542</u>
Expenditures:	
Public safety:	
Capital outlay	<u>-</u>
Total expenditures	<u>-</u>
Receipts over expenditures	8,542
Unencumbered cash, beginning of year	<u>-</u>
Unencumbered cash, end of year	<u><u>\$ 8,542</u></u>

WALLACE COUNTY, KANSAS
 Special Law Enforcement Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year Actual
Receipts:	
Licenses and fees	<u>\$ 1,928</u>
Total receipts	<u>1,928</u>
Expenditures:	
Public safety:	
Commodities	<u>-</u>
Total expenditures	<u>-</u>
Receipts over expenditures	1,928
Unencumbered cash, beginning of year	<u>-</u>
Unencumbered cash, end of year	<u><u>\$ 1,928</u></u>

WALLACE COUNTY, KANSAS
 Special Road Machinery and Equipment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year Actual
Receipts:	
Transfers in	\$ 75,000
Total receipts	75,000
Expenditures:	
Public works:	
Capital outlay	86,770
Total expenditures	86,770
Receipts under expenditures	(11,770)
Unencumbered cash, beginning of year	118,912
Unencumbered cash, end of year	\$ 107,142

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, 2013

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts:			
Taxes:			
Ad valorem property	\$ 271,505	\$ 279,151	\$ (7,646)
Motor vehicle	22,219	17,600	4,619
Recreational vehicle	252	219	33
Delinquent property	1,512	-	1,512
Federal tax credit	72,754	76,063	(3,309)
Use of money and property	85	-	85
Total receipts	<u>368,327</u>	<u>\$ 373,033</u>	<u>\$ (4,706)</u>
Expenditures:			
General government:			
Principal	150,000	\$ 150,000	\$ -
Interest	217,322	217,322	-
Cash basis reserve	-	30,500	(30,500)
Total expenditures	<u>367,322</u>	<u>\$ 397,822</u>	<u>\$ (30,500)</u>
Receipts over expenditures	1,005		
Unencumbered cash, beginning of year	<u>14,770</u>		
Unencumbered cash, end of year	<u>\$ 15,775</u>		

Capital Project Funds

Fund Description

The Capital Project Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

The Capital Project Funds used by Wallace County, Kansas, are:

Bond Improvement Fund:

This fund is used to account for the financing for renovations to the courthouse.

Community Care Center Improvement Fund:

This fund is used to account for the building, equipping and furnishing of a new home for the aged in the County.

WALLACE COUNTY, KANSAS
Bond Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013

	Current Year Actual
Receipts:	
Bond proceeds	<u>\$ 300,000</u>
Total cash receipts	<u>300,000</u>
Expenditures:	
Capital outlay	45,023
Bond issuance costs	<u>6,855</u>
Total expenditures	<u>51,878</u>
Receipts over expenditures	248,122
Unencumbered cash, beginning of year	<u>-</u>
Unencumbered cash, end of year	<u>\$ 248,122</u>

WALLACE COUNTY, KANSAS
 Community Care Center Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year Actual
Receipts:	
Use of money and property	\$ -
Total receipts	-
Expenditures:	
Capital outlay	8,539
Total expenditures	8,539
Receipts under expenditures	(8,539)
Unencumbered cash, beginning of year	8,539
Unencumbered cash, end of year	\$ -

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.

Register of Deeds:

This fund is used to account for mortgage fees, recording fees and miscellaneous fees for copies and faxes.

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.

County Treasurer – Mortgage Registration Fees:

This fund is used to account for mortgage 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 - 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, May, July, 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, 2013

	Cash Balance 01/01/13	Receipts	Disburse- ments	Cash Balance 12/31/13
Trust and Agency Funds:				
District Court	\$ 5,011	\$ 260,122	\$ 251,369	\$ 13,764
Law Library	9,252	957	75	10,134
Register of Deeds	520	-	520	-
Sheriff	240	-	240	-
County Treasurer:				
Mortgage Registration Fees	43	1,288	776	555
Payroll Clearing	389	1,066,712	1,066,466	635
Wildlife and Parks	-	3,302	3,302	-
Motor Vehicle Fees and Sales Tax Collections	112,087	714,725	726,490	100,322
Tax Collections	3,433,004	269,150	4,784	3,697,370
Tax Distributions	3,144	2,417,774	2,417,164	3,754
	<u>3,144</u>	<u>2,417,774</u>	<u>2,417,164</u>	<u>3,754</u>
Total	<u>\$ 3,563,690</u>	<u>\$ 4,734,030</u>	<u>\$ 4,471,186</u>	<u>\$ 3,826,534</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, 2013

	Current Year		Variance Over (Under)
	Actual	Budget	
Receipts:			
Taxes:			
Ad valorem property	\$ 1,501,024	\$ 1,542,682	\$ (41,658)
Motor vehicle	108,263	92,039	16,224
Recreational vehicle	1,279	1,144	135
Delinquent property	8,908	2,200	6,708
Interest and fees:			
Delinquent	7,890	6,000	1,890
Intangibles	4,032	3,790	242
Total taxes	<u>1,631,396</u>	<u>1,647,855</u>	<u>(16,459)</u>
Intergovernmental receipts:			
Mineral production tax	11,952	10,000	1,952
Total intergovernmental receipts	<u>11,952</u>	<u>10,000</u>	<u>1,952</u>
Licenses and fees:			
Mortgage registration fees	38,720	12,000	26,720
Other fees	110	150	(40)
Officers' fees	2,596	17,250	(14,654)
Diversion fees	850	-	850
Law enforcement	58,960	56,200	2,760
Total licenses and fees	<u>101,236</u>	<u>85,600</u>	<u>15,636</u>
Use of money and property:			
Interest on investments	10,974	15,000	(4,026)
Total use of money and property	<u>10,974</u>	<u>15,000</u>	<u>(4,026)</u>
Other:			
Other	18,702	11,400	7,302
Transfers in	<u>16,228</u>	<u>14,000</u>	<u>2,228</u>
Total receipts	<u>\$ 1,790,488</u>	<u>\$ 1,783,855</u>	<u>\$ 6,633</u>
Expenditures:			
General government:			
General and administrative:			
Personnel services	\$ 207,880	\$ 250,000	\$ (42,120)
Contractual services	127,414	158,950	(31,536)
Commodities	5,635	9,200	(3,565)
Capital outlay	31,709	75,000	(43,291)
Total general and administrative	<u>372,638</u>	<u>493,150</u>	<u>(120,512)</u>

WALLACE COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year		Variance Over (Under)
	Actual	Budget	
(continued)			
County Commission:			
Personnel services	\$ 52,541	\$ 52,000	\$ 541
Contractual services	5,143	9,500	(4,357)
Commodities	85	500	(415)
Total County Commission	<u>57,769</u>	<u>62,000</u>	<u>(4,231)</u>
County Clerk:			
Personnel services	57,033	74,000	(16,967)
Contractual services	6,826	7,050	(224)
Commodities	1,499	1,750	(251)
Capital outlay	2,178	800	1,378
Total County Clerk	<u>67,536</u>	<u>83,600</u>	<u>(16,064)</u>
County Treasurer:			
Personnel services	66,400	78,000	(11,600)
Contractual services	5,129	8,300	(3,171)
Commodities	1,542	4,150	(2,608)
Capital outlay	390	1,000	(610)
Total County Treasurer	<u>73,461</u>	<u>91,450</u>	<u>(17,989)</u>
Register of Deeds:			
Personnel services	38,270	48,500	(10,230)
Contractual services	3,045	4,100	(1,055)
Commodities	57	300	(243)
Capital outlay	30	1,000	(970)
Total Register of Deeds	<u>41,402</u>	<u>53,900</u>	<u>(12,498)</u>
Building and grounds:			
Personnel services	29,127	38,700	(9,573)
Contractual services	5,152	3,000	2,152
Commodities	12,565	10,500	2,065
Capital outlay	3,178	1,200	1,978
Total building and grounds	<u>50,022</u>	<u>53,400</u>	<u>(3,378)</u>
Other agencies:			
Economic development	10,000	15,000	(5,000)
Soil conservation	14,000	14,000	-
Free Fair	14,000	14,000	-
Historical collections	14,000	14,000	-
Total other agencies	<u>52,000</u>	<u>57,000</u>	<u>(5,000)</u>
Total general government	<u>714,828</u>	<u>894,500</u>	<u>(179,672)</u>

WALLACE COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year		Variance Over (Under)
	Actual	Budget	
(continued)			
Public safety:			
County Attorney:			
Personnel services	\$ 45,836	\$ 49,000	\$ (3,164)
Contractual services	19,009	16,750	2,259
Capital outlay	-	1,500	(1,500)
Total County Attorney	<u>64,845</u>	<u>67,250</u>	<u>(2,405)</u>
Sheriff:			
Personnel services	212,298	230,000	(17,702)
Contractual services	39,306	29,380	9,926
Commodities	22,543	29,100	(6,557)
Capital outlay	<u>4,232</u>	<u>2,900</u>	<u>1,332</u>
Total Sheriff	<u>278,379</u>	<u>291,380</u>	<u>(13,001)</u>
Emergency preparedness:			
Personnel services	7,837	7,500	337
Contractual services	1,259	1,835	(576)
Commodities	<u>278</u>	<u>300</u>	<u>(22)</u>
Total emergency preparedness	<u>9,374</u>	<u>9,635</u>	<u>(261)</u>
Court services:			
Contractual services	11,570	16,290	(4,720)
Commodities	1,999	800	1,199
Capital outlay	<u>2,494</u>	<u>2,500</u>	<u>(6)</u>
Total court services	<u>16,063</u>	<u>19,590</u>	<u>(3,527)</u>
Diversion:			
Contractual services	<u>500</u>	-	500
Total diversion	<u>500</u>	-	500
Other agencies:			
NWKSVS - domestic violence	500	500	-
Western KS Child Advocacy Center	<u>5,000</u>	-	5,000
Total other agencies	<u>5,500</u>	<u>500</u>	<u>5,000</u>
Total public safety	<u>374,661</u>	<u>388,355</u>	<u>(13,694)</u>

WALLACE COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year		Variance Over (Under)
	Actual	Budget	
(continued)			
Health and welfare:			
Other agencies:			
Community Care Center facility	\$ 227,068	\$ -	\$ 227,068
Joint mental health	7,500	7,500	-
Developmentally handicapped	4,000	4,000	-
Nursing home subsidy	41,391	120,000	(78,609)
Landfill	111,895	140,000	(28,105)
Water well	378	-	378
	<u>392,232</u>	<u>271,500</u>	<u>120,732</u>
Total other agencies			
	<u>392,232</u>	<u>271,500</u>	<u>120,732</u>
Total health and welfare			
	<u>392,232</u>	<u>271,500</u>	<u>120,732</u>
Transfers out	<u>229,500</u>	<u>229,500</u>	<u>-</u>
Total expenditures	<u>\$ 1,711,221</u>	<u>\$ 1,783,855</u>	<u>\$ (72,634)</u>

WALLACE COUNTY, KANSAS
 Reconciliation of 2012 Tax Roll
 Regulatory Basis
 For the Year Ended December 31, 2013

2012 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		\$ 5,522,262
Supplemental tax roll		8,041
2012 taxes abated		<u>(85,097)</u>
2012 tax roll as adjusted		<u>\$ 5,445,206</u>
2012 Tax Roll Accounted For:		
2012 current tax collections		\$ 5,417,999
Delinquent taxes:		
Personal property tax warrants	\$ 3,848	
Real estate taxes	<u>23,359</u>	<u>27,207</u>
2012 total tax roll		<u>\$ 5,445,206</u>