WICHITA COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2023

WICHITA COUNTY, KANSAS

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Wichita County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Wichita County, Kansas, as of and for the year ended December 31, 2023 and the related notes to the financial statement.

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 and Unmodified Opinions section of our report, the accompanying 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 Wichita County, Kansas, as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Wichita County, Kansas, as of December 31, 2023, 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.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note A of the financial statement, the financial statement is prepared by Wichita County, 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 reasonably determinable, are presumed to be material.

Responsibilities of Management 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; 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Wichita County, Kansas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and summary of regulatory basis 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, 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 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 A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Wichita County, Kansas as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated August 16, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link: https://admin.ks.gov/ offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2022 column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

April 29, 2024

WICHITA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2023

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
General	$ 786,103	$ -	$ 4,092,548
Special purpose funds:			
Health	112,065	-	269,852
Election	21,721	-	32,332
Road and bridge	337,881	-	1,567,733
E-911 landline	13,633	-	-
Appraiser cost	93,687	-	123,486
Noxious weed	(69,230)	-	340,226
Noxious weed capital outlay	-	-	-
Employee benefits	75,472	-	297,425
E-911 combination	256,125	-	63,360
Rural fire	(152)	-	32,761
Cemetery	53,623	-	56,741
Special alcohol	1,022	-	469
Special park and recreation	1,022	-	469
Non-budgeted special purpose funds:			
Capital improvement	421,460	-	400,000
Women, infants and children grant	19,233	-	9,694
Bio-terrorism	2,808	-	9,564
Equipment reserve	301,343	-	346,000
Register of Deeds technology	15,311	-	5,068
Law enforcement trust	10,300	-	1,170
Road machinery	84,309	-	-
Special highway improvement	163,264	-	-
Treasurer technology	5,863	-	1,363
Clerk technology	6,054	-	1,171
MVE income	500	-	3,260
Concealed carry	618	-	130
Special vehicle	5,930	-	24,927
Prosecuting attorney training	334	-	278
Attorney's diversion agreement	25,294	-	4,576
Coronavirus relief	401,663	-	-
Special opioid	388	-	3,579
Total special purpose funds	2,361,541	-	3,595,634

Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
$ 3,931,874	$ 946,777	$ 58,323	$ 1,005,100
295,632	86,285	1,074	87,359
42,403	11,650	7,248	18,898
1,624,837	280,777	24,817	305,594
-	13,633	-	13,633
173,908	43,265	8,977	52,242
200,867	70,129	864	70,993
-	-	-	-
326,281	46,616	-	46,616
38,907	280,578	123	280,701
30,000	2,609	-	2,609
51,711	58,653	129	58,782
-	1,491	-	1,491
-	1,491	-	1,491
-	821,460	-	821,460
17,338	11,589	-	11,589
10,474	1,898	49	1,947
-	647,343	-	647,343
-	20,379	-	20,379
-	11,470	-	11,470
-	84,309	-	84,309
-	163,264	-	163,264
-	7,226	-	7,226
-	7,225	-	7,225
24	3,736	-	3,736
-	748	-	748
21,529	9,328	-	9,328
151	461	-	461
1,325	28,545	-	28,545
401,663	-	-	-
-	3,967	-	3,967
3,237,050	2,720,125	43,281	2,763,406

WICHITA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2023

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
Business funds:			
Solid waste	$ -	$ -	$ 302,304
Corporate plan health	196,653	-	501,110
Total business funds	196,653	-	803,414
Total - excluding agency funds	$ 3,344,297	$ -	$ 8,491,596

Composition of cash balance:
- Petty cash
- Operating checking
- ACH account
- Corporate health plan checking
- Freedom claims checking
- Savings account
- Money market checking
- Certificates of deposit
- Clerk of District Court
- Register of Deeds

- Total cash
- Agency funds

- Total - excluding agency funds

The notes to the financial statement are an integral part of this statement.

Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
$ 302,304	$ -	$ 1,531	$ 1,531
504,248	193,515	3,196	196,711
806,552	193,515	4,727	198,242
$ 7,975,476	$ 3,860,417	$ 106,331	$ 3,966,748

	$ 200
	50,735
	5,133
	2,102
	196,711
	4,416,951
	3,122,503
	3,069,076
	7,632
	50
	10,871,093
	(6,904,345)
	$ 3,966,748

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

Wichita County, Kansas, is a municipal corporation governed by an elected three-member commission. This regulatory financial statement does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

Wichita County Fair Association: The governing board of the Fair Association is appointed by the County Commissioners, and the Fair Association receives substantial financial support from the County.

Wichita County Park Board: The governing board of the Park Board is appointed by the County Commissioners, and the Park Board receives substantial financial support from the County.

Wichita County Library: The members of the governing board of the Library are appointed by the County Commissioners. The Library is fiscally dependent on the County because the budget is approved by the County Commissioners, and because it receives substantial financial support from the County. In addition, the Library is prohibited from issuing bonded debt without the approval of the County Commission.

Wichita County Extension Council: The Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all people in the County. The Council has an elected executive board. The County annually provides significant operating subsidies to the Council.

Leoti Airport, Inc.: The members of the governing board of the Airport are appointed by the County Commissioners. The Airport is fiscally dependent on the County because the budget is approved by the County Commissioners. In addition, the Airport is prohibited from issuing bonded debt without the approval of the County Commission.

Wichita County Health Center: The members of the governing board of the Health Center are appointed by the County Commissioners. Although the County Commissioners do not have the authority to modify or approve the Health Center's operating budget, the Health Center is fiscally dependent on the County because the County provides substantial financial support.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2023:

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 fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Business fund – funds financed in whole or in part by fees charged to users for goods or services.

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

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. 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 public hearing.

d. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory 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 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 of 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 regulatory basis of accounting, in which regulatory 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 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 agency funds, Corporate Plan Health Fund, and the following special purpose funds:

Capital Improvement
Women, Infants and Children Grant
Bio-terrorism
Equipment Reserve
Register of Deeds Technology
Law Enforcement Trust
Road Machinery
Special Highway Improvement
Treasurer Technology
Clerk Technology
MVE Income
Concealed Carry
Special Vehicle
Prosecuting Attorney Training
Attorney's Diversion Agreement
Coronavirus Relief
Special Opioid

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.

B. COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, the Kansas Department of Administration, and legal representatives of the County.

The budget law provided by K.S.A. 79-2935 prohibits the expenditure of funds more than that allowed by budget. At year-end, the Health and Employee Benefits funds had expenditures more than allowed by budget of $47,440 and $6,281, respectively.

C. DEPOSITS AND 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 to have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

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.

At December 31, 2023, the County's carrying amount of deposits was $10,870,893 and the bank balance was $10,939,917. Of the bank balance, $508,534 was covered by federal depository insurance, and $10,431,383 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

D. HOSPITAL REVENUE BONDS-SERIES 2019

The Series 2019 Hospital Revenue Bonds payable consist of bonds in the original amount of $760,000 dated July 24, 2019, which bear interest at 3.50%. The bonds are payable in annual installments through July 24, 2039. The bonds are secured by the net revenues of the Wichita County Health Center. Proceeds from the issuance of these bonds were used to pay project costs related to capital expenditures for the Health Center. The Series 2019 Bonds do not constitute a general obligation of the County, nor do they constitute an indebtedness of the County within the meaning of any constitutional, statutory or charter provision, limitation, or restriction. The taxing power of the County is not pledged to the payment of the Series 2019 Bonds, either as to principal or interest. Accordingly, the Series 2019 Bonds have been included in the financial statements of the Wichita County Health Center and not the County.

E. LONG-TERM DEBT

Changes in long-term liabilities for the entity for the year ended December 31, 2023, were as follows:

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
Finance leases:					
John Deere 770G Motor Grader Issued February 2, 2022 In the amount of $140,642 At interest rates of 2.99% Maturing March 2, 2024	$ 92,584	$ -	$ 45,612	$ 46,972	$ 2,768
John Deere 770G Motor Grader Issued February 2, 2022 In the amount of $140,642 At interest rate of 2.99% Maturing March 2, 2024	92,584	-	45,612	46,972	2,768
John Deere 672G Motor Grader Issued October 16, 2023 In the amount of $119,050 At interest rate of 7.00% Maturing October 16, 2026	-	119,050	-	119,050	-
John Deere 624L Wheel Loader Issued March 10, 2023 In the amount of $179,615 At interest rate of 6.4% Maturing March 10, 2028	-	179,615	79,615	100,000	-
Total long-term debt	$ 185,168	$ 298,665	$ 170,839	$ 312,994	$ 5,536

Current maturities of finance leases and interest through maturity are as follows:

	Principal due	Interest due	Total due
2024	$ 148,514	$ 17,741	$ 166,255
2025	58,318	12,585	70,903
2026	62,298	7,197	69,495
2027	21,232	2,890	24,122
2028	22,632	1,492	24,124
Total	$ 312,994	$ 41,905	$ 354,899

F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONTINUED)

Death and disability other post-employment benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2023, and the contributions by the County totaled $18,935 for 2023.

Compensated absences. The County's policies regarding vacations permit employees to accumulate a maximum of twenty-four calendar days vacation. Upon termination or resignation from service with the County, employees are entitled to payment for all accumulated vacation earned prior to termination or resignation. All employees on permanent status earn sick leave at the rate of one calendar day per month with a maximum accumulation of ninety calendar days sick leave. No allowance for unused sick leave is paid upon termination or resignation.

Section 125 plan. The County offers a section 125 flexible benefit plan to employees electing to participate. It is used for insurance premiums, other medical costs, and childcare costs. The plan is administered by an independent company.

Deferred compensation plan. The County offers employees a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457.

Medical expense reimbursement plan. The County offers employees a medical expense reimbursement plan organized and administered in accordance with Section 105 of the Internal Revenue Code. This plan is designed to reimburse eligible employees (those that are participating in the County's insured health plan) for a portion of their and their dependents' health claims that count toward the deductible under the County's insured health plan while they are employed with the County and the plan remains in effect. The plan is administered by an independent company.

G. DEFINED BENEFIT PENSION PLAN

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

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

G. DEFINED BENEFIT PENSION PLAN (CONTINUED)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $159,623 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $1,714,261. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

H. CLOSURE AND POST-CLOSURE CARE COST

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste.

The estimated closure cost is $217,070 and the estimated post-closure cost is $1,605,215. These figures comprise the estimated closure and post-closure cost of $1,822,285 and are obtained from the 2023 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2023 to June 30, 2024. The permit for 2023 identifies that the remaining volume capacity of the site is 66.09% of the original capacity and that the remaining life of the landfill is estimated to be 76 years. Actual costs may differ due to inflation, changes in technology, or changes in regulations. The County will cover these costs through future charges to landfill users and future ad valorem tax revenues.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, recordkeeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

I. INTERFUND TRANSFERS

A summary of interfund transfers by type is as follow:

From	To	Amount	Statutory authority
Operating transfers:			
Special Vehicle	General	$ 5,930	K.S.A. 8-145
General	Equipment Reserve	343,000	K.S.A. 19-119
General	Capital Improvement	400,000	K.S.A. 19-120
Election	Equipment Reserve	3,000	K.S.A. 19-119
Total operating transfers		$ 751,930	

J. JOINT VENTURE

On June 16, 1998, the County entered into a joint venture with the City of Leoti, Kansas (City) and the Wichita County Municipal Golf Course (Golf Course) for the operation of a community golf course facility. The Golf Course donated the existing property to the City and the County as tenants in common. The County and City leased the property to the Golf Course for a period of seven years starting in July 1998. The agreement is now renewed on an annual basis. The City and County both contribute to the Golf Course budget annually as mutually determined by them and the Golf Course.

K. 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 purchases commercial insurance to cover property, liability, and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three years.

L. MEDICAL SELF-INSURANCE

The County maintains a self-insurance program that is handled by an outside administrator who determines claims to be paid by the County. Liability for unpaid claims are those claims that are unpaid at year end. Changes in the claim's liability amount are as follows:

	Beginning of year liability	Claims and changes in estimates	Claim payments	End of year liability
2022	$ 9,293	$ 527,896	$ 521,124	$ 16,065
2023	16,065	505,606	518,475	3,196

M. OPERATING LEASES

The County has entered into various operating lease agreements for the use of equipment for the Road and Bridge Department. These leases are classified as operating leases because the County does not expect to exercise the balloon payment option, and the equipment will be returned to the lessor.

Current operating leases payable consist of the following:

	2023 lease payments	Balloon payment
2017 John Deere 672G motor grader	$ 27,289	$ 118,600
2017 John Deere 672GP motor grader	27,289	$ 118,600
Total payments	$ 54,578	

In 2024, the County exercised its option to purchase these leases and financed them over three years.

N. SUBSEQUENT EVENTS

Management has evaluated subsequent events through April 29, 2024 and does not believe any events have occurred which affect the financial statement as presented.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1

WICHITA COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023

Fund	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General	$ 3,932,126	$ -	$ 3,932,126	$ 3,931,874	$ 252
Special purpose funds:					
Health	248,192	-	248,192	295,632	(47,440)
Election	43,600	-	43,600	42,403	1,197
Road and bridge	1,700,000	-	1,700,000	1,624,837	75,163
E-911 landline	8,633	-	8,633	-	8,633
Appraiser cost	180,229	-	180,229	173,908	6,321
Noxious weed	241,494	-	241,494	200,867	40,627
Noxious weed capital outlay	25,376	-	25,376	-	25,376
Employee benefits	320,000	-	320,000	326,281	(6,281)
E-911 combination	255,133	-	255,133	38,907	216,226
Rural fire	30,000	-	30,000	30,000	-
Cemetery	65,690	-	65,690	51,711	13,979
Special alcohol	1,280	-	1,280	-	1,280
Special parks and recreation	1,280	-	1,280	-	1,280
Business fund:					
Solid waste	360,000	-	360,000	302,304	57,696
Total	$ 7,413,033	$ -	$ 7,413,033	$ 7,018,724	$ 394,309

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 2,775,502	$ 3,090,943	$ 2,988,467	$ 102,476
Delinquent tax	28,198	45,107	13,980	31,127
Motor vehicle tax	177,067	177,113	170,471	6,642
Recreational vehicle tax	2,771	3,110	3,406	(296)
16/20M vehicle tax	22,818	22,917	23,735	(818)
Commercial vehicle tax	7,428	8,900	7,131	1,769
Mineral production tax	12,498	11,027	10,000	1,027
Local sales tax	214,251	228,138	170,000	58,138
Compensating use tax	69,302	71,080	40,000	31,080
City law enforcement contract	87,000	87,000	87,000	-
Licenses, permits and fees	39,642	37,752	32,000	5,752
Interest on idle funds	25,435	163,374	20,000	143,374
Interest on taxes	57,130	26,586	18,000	8,586
Operating transfers	4,719	5,930	5,000	930
City airport appropriation	1,400	1,400	1,400	-
In lieu of tax	121,384	127,907	123,810	4,097
Other	8,026	81,266	5,000	76,266
Neighborhood revitalization rebate	(88,778)	(97,002)	(91,310)	(5,692)
Total receipts	3,565,793	4,092,548	$ 3,628,090	$ 464,458
Expenditures:				
Commissioners				
Personal services	60,410	39,908	$ 63,410	$ 23,502
Commodities	107	176	2,500	2,324
Contractual services	55,231	58,933	61,400	2,467
Subtotal	115,748	99,017	127,310	28,293
County Clerk				
Personal services	109,076	71,279	121,915	50,636
Commodities	3,657	4,069	33,600	29,531
Contractual services	15,343	10,855	4,300	(6,555)
Capital outlay	-	-	1,000	1,000
Subtotal	128,076	86,203	160,815	74,612
County Treasurer				
Personal services	98,130	69,340	124,080	54,740
Commodities	1,729	3,615	2,500	(1,115)
Contractual services	45,693	41,495	66,000	24,505
Capital outlay	-	-	500	500
Subtotal	145,552	114,450	193,080	78,630

WICHITA COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
County Attorney				
Personal services	$ 42,500	$ 26,611	$ 43,775	$ 17,164
Commodities	441	-	3,000	3,000
Contractual services	20,430	22,721	19,649	(3,072)
Subtotal	63,371	49,332	66,424	17,092
District Court				
Commodities	8,144	5,362	2,000	(3,362)
Contractual services	7,694	9,669	22,900	13,231
Capital outlay	-	1,480	-	(1,480)
Subtotal	15,838	16,511	24,900	8,389
Register of Deeds				
Personal services	79,578	43,138	86,521	43,383
Commodities	4,333	3,675	9,200	5,525
Contractual services	31,859	28,317	34,400	6,083
Capital outlay	8,223	2,533	4,000	1,467
Subtotal	123,993	77,663	134,121	56,458
Courthouse				
Personal services	41,416	24,946	49,279	24,333
Commodities	10,019	13,351	20,500	7,149
Contractual services	273,808	253,497	225,850	(27,647)
Capital outlay	20,603	47,997	331,871	283,874
Subtotal	345,846	339,791	627,500	287,709
Appropriations				
Airport	36,550	36,550	36,550	-
Soil conservation	25,000	28,000	28,000	-
Extension council	144,000	151,000	151,000	-
Mental health	27,000	26,000	26,000	-
Hospital	1,018,632	1,047,099	1,047,099	-
Fair	55,000	55,000	55,000	-
Park	85,000	90,000	90,000	-
Library	77,365	78,085	78,085	-
Golf course	25,000	25,000	25,000	-
Historical society	20,000	20,000	20,000	-
Senior citizens	50,000	60,000	60,000	-
Economic development	35,000	35,000	35,000	-
Subtotal	1,598,547	1,651,734	1,651,734	-

WICHITA COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Sheriff				
Personal services	$ 354,699	$ 262,736	$ 388,242	$ 125,506
Commodities	38,515	54,868	48,500	(6,368)
Contractual services	261,419	206,835	255,700	48,865
Capital outlay	38,700	29,250	-	(29,250)
Subtotal	693,333	553,689	692,442	138,753
Emergency preparedness				
Personal services	16,114	23,162	40,800	17,638
Commodities	2,749	2,204	5,000	2,796
Contractual services	2,296	20,319	3,000	(17,319)
Capital outlay	-	29,350	-	(29,350)
Subtotal	21,159	75,035	48,800	(26,235)
Solid waste	83,632	126,870	205,000	78,130
Reimbursed expenditures	(4,237)	(1,421)	-	1,421
Operating transfers	203,500	743,000	-	(743,000)
Total expenditures	3,534,358	3,931,874	$ 3,932,126	$ 252
Receipts over (under) expenditures	31,435	160,674		
Unencumbered cash, beginning of year	746,004	786,103	$ 304,036	$ 482,067
Residual equity transfers	8,664	-		
Unencumbered cash, end of year	$ 786,103	$ 946,777		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

HEALTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 82,878	$ 85,866	$ 82,996	$ 2,870
Delinquent tax	816	1,221	-	1,221
Motor vehicle tax	5,109	5,254	5,091	163
Recreational vehicle tax	80	92	101	(9)
16/20M vehicle tax	659	661	709	(48)
Commercial vehicle tax	214	265	213	52
In lieu of tax	3,625	3,553	3,698	(145)
State and federal aid	95,486	15,795	10,000	5,795
Charges for services	111,670	157,310	100,000	57,310
Miscellaneous	4,916	2,530	-	2,530
Neighborhood revitalization rebate	(2,661)	(2,695)	(2,536)	(159)
Total receipts	302,792	269,852	$ 200,272	$ 69,580
Expenditures:				
Personal services	99,300	105,447	$ 100,200	$ (5,247)
Commodities	115,963	149,626	92,650	(56,976)
Contractual services	37,510	34,593	52,542	17,949
Capital outlay	-	5,966	2,800	(3,166)
Total expenditures	252,773	295,632	$ 248,192	$ (47,440)
Receipts over (under) expenditures	50,019	(25,780)		
Unencumbered cash, beginning of year	62,046	112,065	$ 47,920	$ 64,145
Unencumbered cash, end of year	$ 112,065	$ 86,285		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

ELECTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 27,519	$ 29,889	$ 28,910	$ 979
Delinquent tax	173	334	139	195
Motor vehicle tax	923	1,584	1,689	(105)
Recreational vehicle tax	14	29	33	(4)
16/20M vehicle tax	155	111	235	(124)
Commercial vehicle tax	37	86	71	15
In lieu of tax	1,204	1,237	1,228	9
Neighborhood revitalization rebate	(884)	(938)	(883)	(55)
Total receipts	29,141	32,332	$ 31,422	$ 910
Expenditures:				
Personal services	4,968	7,800	$ 11,600	$ 3,800
Commodities	7,777	3,758	3,500	(258)
Contractual services	19,655	20,759	23,500	2,741
Capital outlay	-	7,248	5,000	(2,248)
Reimbursed expenditures	-	(162)	-	162
Operating transfers	-	3,000	-	(3,000)
Total expenditures	32,400	42,403	$ 43,600	$ 1,197
Receipts over (under) expenditures	(3,259)	(10,071)		
Unencumbered cash, beginning of year	24,980	21,721	$ 12,178	$ 9,543
Unencumbered cash, end of year	$ 21,721	$ 11,650		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

ROAD AND BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 1,226,277	$ 1,158,988	$ 1,120,493	$ 38,495
Delinquent tax	12,322	18,534	6,177	12,357
Motor vehicle tax	76,112	77,804	75,319	2,485
Recreational vehicle tax	1,190	1,368	1,502	(134)
16/20M vehicle tax	9,932	9,822	10,487	(665)
Commercial vehicle tax	3,186	3,925	3,151	774
State aid	273,040	270,628	229,690	40,938
In lieu of tax	53,631	47,958	54,704	(6,746)
Miscellaneous	33,708	15,077	-	15,077
Neighborhood revitalization rebate	(39,368)	(36,371)	(34,236)	(2,135)
Total receipts	1,650,030	1,567,733	$ 1,467,287	$ 100,446
Expenditures:				
Personal services	530,956	614,281	$ 551,867	$ (62,414)
Commodities	363,560	312,255	581,211	268,956
Contractual services	676,749	534,622	234,143	(300,479)
Capital outlay	126,060	167,105	332,779	165,674
Reimbursed expenditures	(1,644)	(3,426)	-	3,426
Total expenditures	1,695,681	1,624,837	$ 1,700,000	$ 75,163
Receipts over (under) expenditures	(45,651)	(57,104)		
Unencumbered cash, beginning of year	383,532	337,881	$ 232,713	$ 105,168
Unencumbered cash, end of year	$ 337,881	$ 280,777		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

E-911 LANDLINE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Miscellaneous	$ -	$ -	$ -	$ -
Expenditures:				
Contractual services	-	-	$ 8,633	$ 8,633
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	13,633	13,633	$ 8,633	$ 5,000
Unencumbered cash, end of year	$ 13,633	$ 13,633		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

APPRAISER COST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 102,424	$ 111,998	$ 108,265	$ 3,733
Delinquent tax	1,368	1,896	516	1,380
Motor vehicle tax	8,450	6,916	6,291	625
Recreational vehicle tax	132	119	125	(6)
16/20M vehicle tax	1,051	1,103	876	227
Commercial vehicle tax	356	334	263	71
In lieu of tax	4,479	4,635	4,569	66
Neighborhood revitalization rebate	(3,288)	(3,515)	(3,308)	(207)
Total receipts	114,972	123,486	$ 117,597	$ 5,889
Expenditures:				
Personal services	82,308	124,611	$ 80,929	$ (43,682)
Commodities	1,375	1,622	7,250	5,628
Contractual services	64,735	48,027	76,900	28,873
Capital outlay	4,628	-	15,150	15,150
Reimbursed expenditures	(2,633)	(352)	-	352
Total expenditures	150,413	173,908	$ 180,229	$ 6,321
Receipts over (under) expenditures	(35,441)	(50,422)		
Unencumbered cash, beginning of year	129,128	93,687	$ 62,632	$ 31,055
Unencumbered cash, end of year	$ 93,687	$ 43,265		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

NOXIOUS WEED FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 150,068	$ 326,820	$ 316,039	$ 10,781
Delinquent tax	509	1,376	756	620
Motor vehicle tax	1,483	7,990	9,219	(1,229)
Recreational vehicle tax	23	149	183	(34)
16/20M vehicle tax	300	166	1,284	(1,118)
Commercial vehicle tax	57	457	386	71
In lieu of tax	6,566	13,526	6,697	6,829
Neighborhood revitalization rebate	(4,819)	(10,258)	(9,656)	(602)
Total receipts	154,187	340,226	$ 324,908	$ 15,318
Expenditures:				
Personal services	48,000	49,440	$ 49,440	$ -
Commodities	136,297	201,978	188,000	(13,978)
Contractual services	37,370	33,786	44,054	10,268
Capital outlay	1,192	-	-	-
Reimbursed expenditures	(64,670)	(84,337)	(40,000)	44,337
Total expenditures	158,189	200,867	$ 241,494	$ 40,627
Receipts over (under) expenditures	(4,002)	139,359		
Unencumbered cash (deficit), beginning of year	(65,228)	(69,230)	$ (83,414)	$ 14,184
Unencumbered cash (deficit), end of year	$ (69,230)	$ 70,129		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Operating transfer	$ -	$ -	$ -	$ -
Expenditures:				
Capital outlay	25,376	-	$ 25,376	$ 25,376
Receipts over (under) expenditures	(25,376)	-		
Unencumbered cash, beginning of year	25,376	-	$ 25,376	$ (25,376)
Unencumbered cash, end of year	$ -	$ -		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 231,486	$ 273,233	$ 264,156	$ 9,077
Delinquent tax	2,687	3,753	1,166	2,587
Motor vehicle tax	14,819	14,785	14,219	566
Recreational vehicle tax	232	260	283	(23)
16/20M vehicle tax	1,900	1,920	1,980	(60)
Commercial vehicle tax	622	742	595	147
In lieu of tax	10,124	11,307	10,326	981
Neighborhood revitalization rebate	(7,431)	(8,575)	(8,071)	(504)
Total receipts	254,439	297,425	$ 284,654	$ 12,771
Expenditures:				
Personal services	289,163	332,833	$ 320,000	$ (12,833)
Reimbursed expenditures	(5,205)	(6,552)	-	6,552
Total expenditures	283,958	326,281	$ 320,000	$ (6,281)
Receipts over (under) expenditures	(29,519)	(28,856)		
Unencumbered cash, beginning of year	104,991	75,472	$ 35,346	$ 40,126
Unencumbered cash, end of year	$ 75,472	$ 46,616		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

E-911 COMBINATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Licenses, fees and permits	$ 62,712	$ 63,360	$ 59,000	$ 4,360
Expenditures:				
Contractual services	43,720	38,907	$ 255,133	$ 216,226
Receipts over (under) expenditures	18,992	24,453		
Unencumbered cash, beginning of year	237,133	256,125	$ 196,133	$ 59,992
Unencumbered cash, end of year	$ 256,125	$ 280,578		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

RURAL FIRE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 28,103	$ 30,683	$ 29,576	$ 1,107
Delinquent tax	144	184	-	184
Motor vehicle tax	1,073	1,167	1,060	107
Recreational vehicle tax	18	19	25	(6)
16/20M vehicle tax	250	231	246	(15)
Commercial vehicle tax	-	-	34	(34)
In lieu of tax	1,430	1,498	-	1,498
Neighborhood revitalization rebate	(978)	(1,021)	(950)	(71)
Total receipts	30,040	32,761	$ 29,991	$ 2,770
Expenditures:				
Appropriations	30,000	30,000	$ 30,000	$ -
Receipts over (under) expenditures	40	2,761		
Unencumbered cash (deficit), beginning of year	(192)	(152)	$ 9	$ (161)
Unencumbered cash (deficit), end of year	$ (152)	$ 2,609		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

CEMETERY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 59,949	$ 46,466	$ 44,775	$ 1,691
Delinquent tax	311	371	-	371
Motor vehicle tax	2,361	2,536	2,262	274
Recreational vehicle tax	41	42	52	(10)
16/20M vehicle tax	427	541	575	(34)
Commercial vehicle tax	-	-	73	(73)
In lieu of tax	3,049	2,269	2,000	269
City of Leoti	1,400	1,400	1,400	-
Charges for services	2,900	3,000	-	3,000
Miscellaneous	330	1,662	-	1,662
Neighborhood revitalization rebate	(2,086)	(1,546)	(1,439)	(107)
Total receipts	68,682	56,741	$ 49,698	$ 7,043
Expenditures:				
Personal services	18,555	28,456	$ 30,000	$ 1,544
Commodities	5,355	4,743	13,660	8,917
Contractual services	9,871	18,512	17,030	(1,482)
Capital outlay	-	-	5,000	5,000
Total expenditures	33,781	51,711	$ 65,690	$ 13,979
Receipts over (under) expenditures	34,901	5,030		
Unencumbered cash, beginning of year	18,722	53,623	$ 15,992	$ 37,631
Unencumbered cash, end of year	$ 53,623	$ 58,653		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

SPECIAL ALCOHOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Cash receipts:				
Local alcohol liquor tax	$ 168	$ 469	$ 332	$ 137
Expenditures:				
Contractual services	-	-	$ 1,280	$ 1,280
Receipts over (under) expenditures	168	469		
Unencumbered cash, beginning of year	854	1,022	$ 948	$ 74
Unencumbered cash, end of year	$ 1,022	$ 1,491		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

SPECIAL PARKS AND RECREATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Cash receipts:				
Local alcohol liquor tax	$ 168	$ 469	$ 332	$ 137
Expenditures:				
Contractual services	-	-	$ 1,280	$ 1,280
Receipts over (under) expenditures	168	469		
Unencumbered cash, beginning of year	854	1,022	$ 948	$ 74
Unencumbered cash, end of year	$ 1,022	$ 1,491		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023

	Capital improvement	Women, infants and children grant	Bio-terrorism	Equipment reserve
Receipts:				
Licenses, permits and fees	$ -	$ -	$ -	$ -
Fines, forfeitures and penalties	-	-	-	-
State and federal aid	-	9,694	9,564	-
Miscellaneous	-	-	-	-
Operating transfers	400,000	-	-	346,000
Total receipts	400,000	9,694	9,564	346,000
Expenditures:				
Personal services	-	7,741	4,104	-
Commodities	-	2,611	405	-
Contractual services	-	6,986	5,965	-
Capital outlay	-	-	-	-
Paid to state	-	-	-	-
Operating transfers	-	-	-	-
Total expenditures	-	17,338	10,474	-
Receipts over (under) expenditures	400,000	(7,644)	(910)	346,000
Unencumbered cash, beginning of year	421,460	19,233	2,808	301,343
Unencumbered cash, end of year	$ 821,460	$ 11,589	$ 1,898	$ 647,343

Register of Deeds technology	Law enforcement trust	Road machinery	Special highway improvement	Treasurer technology
$ 5,068	$ -	$ -	$ -	$ 1,363
-	1,170	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
5,068	1,170	-	-	1,363
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
5,068	1,170	-	-	1,363
15,311	10,300	84,309	163,264	5,863
$ 20,379	$ 11,470	$ 84,309	$ 163,264	$ 7,226

WICHITA COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023

	Clerk technology	MVE income	Concealed carry	Special vehicle
Receipts:				
Licenses, permits and fees	$ 1,171	$ 3,260	$ 130	$ 24,914
Fines, forfeitures and penalties	-	-	-	-
State and federal aid	-	-	-	-
Miscellaneous	-	-	-	13
Operating transfers	-	-	-	-
Total receipts	1,171	3,260	130	24,927
Expenditures:				
Personal services	-	-	-	-
Commodities	-	24	-	1,097
Contractual services	-	-	-	14,502
Capital outlay	-	-	-	-
Paid to state	-	-	-	-
Operating transfers	-	-	-	5,930
Total expenditures	-	24	-	21,529
Receipts over (under) expenditures	1,171	3,236	130	3,398
Unencumbered cash, beginning of year	6,054	500	618	5,930
Unencumbered cash, end of year	$ 7,225	$ 3,736	$ 748	$ 9,328

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Prosecuting attorney training	Attorney's diversion agreement	Coronavirus relief	Special opioid	Total
$ 278	$ 4,576	$ -	$ -	$ 40,760
-	-	-	-	1,170
-	-	-	3,579	22,837
-	-	-	-	13
-	-	-	-	746,000
278	4,576	-	3,579	810,780
-	-	343,278	-	355,123
-	-		-	4,137
-	1,325	18,521	-	47,299
-	-	39,864	-	39,864
151	-	-	-	151
-	-	-	-	5,930
151	1,325	401,663	-	452,504
127	3,251	(401,663)	3,579	358,276
334	25,294	401,663	388	1,464,672
$ 461	$ 28,545	$ -	$ 3,967	$ 1,822,948

WICHITA COUNTY, KANSAS

SOLID WASTE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Charges for services	$ 75,966	$ 75,802	$ 80,000	$ (4,198)
Special assessments	73,893	77,183	75,000	2,183
Other income	83,390	22,449	-	22,449
Credit from general	83,632	126,870	205,000	(78,130)
Total receipts	316,881	302,304	$ 360,000	$ (57,696)
Expenditures:				
Personal services	139,601	150,568	$ 162,500	$ 11,932
Commodities	28,740	16,395	93,000	76,605
Contractual services	145,340	105,726	104,500	(1,226)
Capital outlay	3,200	29,615	-	(29,615)
Total expenditures	316,881	302,304	$ 360,000	$ 57,696
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-	$ -	$ -
Unencumbered cash, end of year	$ -	$ -		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

CORPORATE PLAN HEALTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
Receipts:		
Charges for services	$ 512,666	$ 500,840
Interest	108	270
Total receipts	512,774	501,110
Expenditures:		
Fees	430,275	414,381
Claims	97,621	91,225
Reimbursement	-	(1,358)
Total expenditures	527,896	504,248
Receipts over (under) expenditures	(15,122)	(3,138)
Unencumbered cash, beginning of year	211,775	196,653
Unencumbered cash, end of year	$ 196,653	$ 193,515

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2023

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County Clerk	$ -	$ 1,651	$ 1,651	$ -
Register of Deeds	-	51,886	51,836	50
District Court	6,810	15,705	14,883	7,632
Sheriff	-	5,666	5,666	-
County Treasurer	6,918,479	9,907,956	10,104,707	6,721,728
Local taxing districts	3,809	3,962,313	3,963,002	3,120
Motor vehicle fees and sales tax collection	34,761	1,242,093	1,270,162	6,692
Payroll clearing funds	-	562,058	562,058	-
Oil/gas depletion	212,117	-	50,000	162,117
Fish and game licenses	-	1,232	1,232	-
Heritage Trust	576	2,534	2,206	904
Flex Spending	-	23,858	21,756	2,102
Total	$ 7,176,552	$ 15,776,952	$ 16,049,159	$ 6,904,345

See Independent Auditor's Report.