

WICHITA COUNTY, KANSAS

**FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED DECEMBER 31, 2020**

WICHITA COUNTY, KANSAS

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Wichita County, Kansas

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, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A; 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 opinion.

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

As described in Note A, the financial statement is prepared by the County 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.

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 Wichita County, Kansas as of December 31, 2020, 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 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, 2020, 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.

Other Matters

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, 2019 (not presented herein), and have issued our report thereon dated September 23, 2021, which contained an unmodified opinion on the basic financial statement. The 2019 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/oar/municipal-services/municipal-audits>. The 2019 column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2019 (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 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

September 23, 2021

WICHITA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2020

Fund	Beginning unencumbered cash balance	Prior year canceled encumbrances	Receipts
General	\$ 772,580	\$ -	\$ 3,370,617
Special purpose funds:			
Health	41,678	-	216,413
Election	47,836	-	19,576
Road and bridge	305,808	-	1,533,471
E-911 landline	21,287	-	-
Appraiser cost	104,019	-	134,466
Noxious weed	225,761	-	40,453
Noxious weed capital outlay	25,376	-	-
Employee benefits	134,541	-	248,800
E-911 combination	223,237	-	60,135
Rural fire	3,233	-	28,741
Cemetery	26,139	-	55,420
Special alcohol	582	-	123
Special park and recreation	582	-	123
Non-budgeted special purpose funds:			
Special vehicle	7,953	-	25,117
Capital improvement	598,069	-	-
Women, infants and children grant	25,604	-	9,758
Bio-terrorism	5,305	-	7,987
Equipment reserve	114,799	-	150,000
Register of deeds technology	19,379	-	4,160
Law enforcement trust	9,604	-	620
Road machinery	98,533	-	-
Special highway improvement	109,267	-	-
Treasurer technology	3,064	-	1,040
Clerk technology	3,715	-	1,040
MVE income	10,915	-	4,780
Concealed carry	260	-	130
Prosecuting attorney training	644	-	193
Attorney's diversion agreement	36,266	-	3,805
Coronavirus relief fund	-	-	416,096
Total special purpose funds	2,203,456	-	2,962,447
Bond and interest funds:			
Bond and interest	12,461	-	14,942
WCHC/LTCU bond and interest	18,020	-	178,197
Total bond and interest funds	30,481	-	193,139
Business funds:			
Solid waste	-	-	238,239
Corporate plan health	195,608	-	513,749
Total business funds	195,608	-	751,988
Total - excluding agency funds	\$ 3,202,125	\$ -	\$ 7,278,191

Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
\$ 3,364,779	\$ 778,418	\$ 34,464	\$ 812,882
205,421	52,670	4,041	56,711
26,896	40,516	-	40,516
1,490,630	348,649	67,520	416,169
-	21,287	-	21,287
121,236	117,249	8,771	126,020
113,511	152,703	86	152,789
-	25,376	-	25,376
269,015	114,326	-	114,326
26,719	256,653	263	256,916
30,000	1,974	-	1,974
80,493	1,066	283	1,349
-	705	-	705
-	705	-	705
15,650	17,420	-	17,420
6,225	591,844	-	591,844
10,931	24,431	-	24,431
7,284	6,008	-	6,008
11,956	252,843	11,956	264,799
9,240	14,299	-	14,299
-	10,224	-	10,224
-	98,533	-	98,533
-	109,267	-	109,267
-	4,104	-	4,104
460	4,295	-	4,295
4,954	10,741	-	10,741
-	390	-	390
458	379	-	379
5,998	34,073	-	34,073
416,096	-	-	-
2,853,173	2,312,730	92,920	2,405,650
25,969	1,434	-	1,434
175,075	21,142	-	21,142
201,044	22,576	-	22,576
238,239	-	29,740	29,740
500,551	208,806	8,742	217,548
738,790	208,806	38,482	247,288
\$ 7,157,786	\$ 3,322,530	\$ 165,866	\$ 3,488,396

WICHITA COUNTY, KANSAS**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS**

For the Year Ended December 31, 2020

Composition of cash balance:

Petty cash	\$ 200
Operating checking	629,869
ACH account	5,748
Freedom claims checking	217,548
Savings account	5,552,264
Money market checking	3,646,214
Clerk of District Court	3,550
Register of Deeds	<u>50</u>
Total cash	10,055,443
Agency funds	<u>(6,567,047)</u>
Total - excluding agency funds	<u>\$ 3,488,396</u>

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

WICHITA COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2020

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, 2020:

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.

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

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.

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:

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

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 Cemetery Fund had expenditures more than the amount allowed by budget in the amount of \$10,175.

K.S.A. 10-130 requires that municipalities remit payments for any bonds or interest to the state fiscal agent at least twenty days before the date of maturity. One bond payment was not made in accordance with this statute.

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, 2020, the County's carrying amount of deposits was \$10,055,243 and the bank balance was \$10,125,027. Of the bank balance, \$506,141 was covered by federal depository insurance, \$9,618,886 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, 2020, were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
General obligation bonds:					
Series 2010 Refunding					
Issued February 1, 2010					
In the amount of \$1,800,000					
At interest rates of 3.00 to 3.875%					
Maturing September 1, 2021	<u>\$ 285,000</u>	<u>\$ -</u>	<u>\$ 190,000</u>	<u>\$ 95,000</u>	<u>\$ 11,044</u>
Capital leases:					
Handy Hitch Contour Packer/Roller					
Issued September 20, 2017					
In the amount of \$94,128					
At interest rate of 3.50%					
Maturing September 20, 2020	23,929	-	23,929	-	851
John Deere 8235R Row Crop Tractor					
Issued October 19, 2018					
In the amount of \$75,360					
At interest rate of 5.65%					
Maturing October 19, 2021	51,623	-	25,089	26,534	2,574
Komatsu Dozer					
Issued October 1, 2020					
In the amount of \$135,657					
At interest rate of 3.07%					
Maturing December 20, 2022	<u>-</u>	<u>130,719</u>	<u>44,329</u>	<u>86,390</u>	<u>891</u>
Total capital leases	<u>75,552</u>	<u>130,719</u>	<u>93,347</u>	<u>112,924</u>	<u>4,316</u>
Total long-term debt	<u>\$ 360,552</u>	<u>\$ 130,719</u>	<u>\$ 283,347</u>	<u>\$ 207,924</u>	<u>\$ 15,360</u>

Current maturities of general obligation bonds and interest through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2021	<u>\$ 95,000</u>	<u>\$ 3,681</u>	<u>\$ 98,681</u>

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

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2021	<u>\$ 69,068</u>	<u>\$ 3,814</u>	<u>\$ 72,882</u>
2022	<u>43,856</u>	<u>1,363</u>	<u>45,219</u>
Total	<u>\$ 112,924</u>	<u>\$ 5,177</u>	<u>\$ 118,101</u>

E. LONG-TERM DEBT (CONTINUED)

K.S.A. 10-306 limits the amount of bonded indebtedness that a county may have outstanding at any one time to 3% of the assessed valuation of taxable tangible property within the county. The County had \$95,000 of general obligation healthcare improvement bonds outstanding. Pursuant to K.S.A. 19-4601, these bonds are exempt from the debt limitation requirements.

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.

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, 2020, and the contributions by the County totaled \$15,297 for 2020.

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.

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 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$131,709 for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,341,623. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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. INTERFUND TRANSFERS

A summary of interfund transfers by type is as follow:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Statutory authority</u>
Operating transfers:			
Special vehicle	General	\$ 7,953	K.S.A. 8-145
General	Equipment reserve	<u>150,000</u>	K.S.A. 19-119
Total operating transfers		<u>\$ 157,953</u>	

I. 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 \$181,967 and the estimated post-closure cost is \$1,483,487. These figures comprise the estimated closure and post-closure cost of \$1,665,454 and are obtained from the 2021 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2021 to June 30, 2022. The permit for 2021 identifies that the remaining volume capacity of the site is 66.95% of the original capacity and that the remaining life of the landfill is estimated to be 74 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.

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. 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:

	2020 lease payments	Payments due in:			Balloon payment
		2021	2022	2023	
2016 John Deere 670G motor grader	\$ 19,933	\$ 19,933	\$ 19,933	\$ -	<u>\$ 118,300</u>
2017 John Deere 672G motor grader	28,200	28,200	28,200	-	\$ 118,600
2015 John Deere 770G motor grader	12,744	12,744	-	-	<u>\$ 140,341</u>
2015 John Deere 770G motor grader	10,420	10,420	-	-	<u>\$ 140,341</u>
2017 John Deere 672G motor grader	27,289	27,289	27,289	27,289	<u>\$ 118,600</u>
2017 John Deere 672GP motor grader	<u>27,289</u>	<u>27,289</u>	<u>27,289</u>	<u>27,289</u>	<u>\$ 118,600</u>
Total payments	<u>\$ 125,875</u>	<u>\$ 125,875</u>	<u>\$ 102,711</u>	<u>\$ 54,578</u>	

M. CORONAVIRUS (COVID-19)

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity, and future result of operations. The Commission is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

M. CORONAVIRUS (COVID-19) (CONTINUED)

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The County received CRF in the amount of \$416,096 during 2020. The County is encouraged to share the CRF with cities, school districts, and local businesses within the County. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful, and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

N. SUBSEQUENT EVENTS

The County has evaluated events subsequent to year end through September 23, 2021 and does not believe any events have occurred which affect the financial statement as presented except for the ongoing concern regarding the novel strain of coronavirus (COVID-19) as discussed in Note M above.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

WICHITA COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2020

Fund	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General	\$ 3,763,373	\$ -	\$ 3,763,373	\$ 3,364,779	\$ 398,594
Special purpose funds:					
Health	201,695	10,937	212,632	205,421	7,211
Election	41,400	-	41,400	26,896	14,504
Road and bridge	1,650,000	-	1,650,000	1,490,630	159,370
E-911 landline	21,287	-	21,287	-	21,287
Appraiser cost	191,271	-	191,271	121,236	70,035
Noxious weed	145,000	-	145,000	113,511	31,489
Noxious weed capital outlay	25,376	-	25,376	-	25,376
Employee benefits	320,000	-	320,000	269,015	50,985
E-911 combination	256,645	-	256,645	26,719	229,926
Rural fire	30,000	-	30,000	30,000	-
Cemetery	70,318	-	70,318	80,493	(10,175)
Special alcohol	652	-	652	-	652
Special parks and recreation	652	-	652	-	652
Bond and interest funds:					
Bond and interest	25,969	-	25,969	25,969	-
WCHC/LTCU bond and interest	185,075	-	185,075	175,075	10,000
Business fund:					
Solid waste	390,140	-	390,140	238,239	151,901
Total	<u>\$ 7,318,853</u>	<u>\$ 10,937</u>	<u>\$ 7,329,790</u>	<u>\$ 6,167,983</u>	<u>\$ 1,161,807</u>

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 2,771,775	\$ 2,786,660	\$ 2,706,593	\$ 80,067
Delinquent tax	16,816	17,890	13,984	3,906
Motor vehicle tax	164,369	170,779	161,349	9,430
Recreational vehicle tax	2,122	2,671	1,983	688
16/20M vehicle tax	24,232	22,081	25,327	(3,246)
Commercial vehicle tax	6,623	6,763	6,546	217
Mineral production tax	15,307	8,306	4,000	4,306
Local sales tax	179,843	194,712	160,000	34,712
Compensating use tax	41,807	50,505	40,000	10,505
City law enforcement contract	87,000	87,000	87,000	-
Licenses, permits and fees	37,254	35,639	30,000	5,639
Interest on idle funds	79,463	38,891	30,000	8,891
Interest on taxes	23,393	19,984	5,000	14,984
Operating transfers	6,137	7,953	5,000	2,953
City airport appropriation	1,400	1,400	-	1,400
In lieu of tax	201,479	-	105,194	(105,194)
Other	8,912	6,659	-	6,659
Neighborhood revitalization rebate	(62,242)	(87,276)	(86,064)	(1,212)
Total receipts	3,605,690	3,370,617	\$ 3,295,912	\$ 74,705
Expenditures:				
Commissioners				
Personal services	57,220	57,220	\$ 57,250	\$ 30
Commodities	152	-	2,000	2,000
Contractual services	37,965	43,841	40,750	(3,091)
Subtotal	95,337	101,061	100,000	(1,061)
County Clerk				
Personal services	90,655	97,482	94,832	(2,650)
Commodities	3,051	1,439	1,700	261
Contractual services	11,571	9,080	28,268	19,188
Capital outlay	11,611	-	4,500	4,500
Subtotal	116,888	108,001	129,300	21,299
County Treasurer				
Personal services	100,972	104,344	114,960	10,616
Commodities	2,689	6,975	3,500	(3,475)
Contractual services	49,584	62,102	62,347	245
Capital outlay	-	5,198	5,500	302
Subtotal	153,245	178,619	186,307	7,688

WICHITA COUNTY, KANSAS

GENERAL FUND

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

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019	Actual	Budget	favorable (unfavorable)
County Attorney				
Personal services	\$ 37,925	\$ 40,000	\$ 40,000	\$ -
Commodities	214	165	3,000	2,835
Contractual services	18,873	18,251	17,440	(811)
Subtotal	57,012	58,416	60,440	2,024
District Court				
Commodities	4,606	1,890	2,000	110
Contractual services	16,934	36,270	35,680	(590)
Capital outlay	-	-	4,000	4,000
Subtotal	21,540	38,160	41,680	3,520
Register of Deeds				
Personal services	75,797	64,538	80,143	15,605
Commodities	1,856	3,043	4,700	1,657
Contractual services	16,418	5,828	29,850	24,022
Capital outlay	10,275	2,860	2,000	(860)
Subtotal	104,346	76,269	116,693	40,424
Courthouse				
Personal services	53,368	40,188	49,175	8,987
Commodities	9,912	11,463	20,000	8,537
Contractual services	169,211	216,804	212,450	(4,354)
Capital outlay	50,901	38,615	275,000	236,385
Subtotal	283,392	307,070	556,625	249,555
Appropriations				
Airport	89,605	82,425	82,425	-
Soil conservation	25,000	25,000	25,000	-
Extension council	131,000	138,000	138,000	-
Mental health	39,150	39,150	39,150	-
Hospital	1,029,563	1,062,592	1,062,592	-
Fair	50,000	55,000	55,000	-
Park	80,000	80,000	80,000	-
Library	63,430	67,700	67,700	-
Golf course	17,500	17,500	17,500	-
Historical society	14,000	14,000	14,000	-
Senior citizens	50,000	50,000	50,000	-
Economic development	35,000	35,000	35,000	-
Subtotal	1,624,248	1,666,367	1,666,367	-

WICHITA COUNTY, KANSAS

GENERAL FUND

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

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019	Actual	Budget	favorable (unfavorable)
Sheriff				
Personal services	\$ 329,609	\$ 339,541	\$ 328,121	\$ (11,420)
Commodities	19,990	21,096	41,700	20,604
Contractual services	207,474	189,018	232,100	43,082
Capital outlay	41,342	37,361	38,000	639
Subtotal	598,415	587,016	639,921	52,905
Emergency preparedness				
Personal services	7,849	8,400	8,400	-
Commodities	-	37	4,500	4,463
Contractual services	855	1,388	2,500	1,112
Capital outlay	-	-	2,500	2,500
Subtotal	8,704	9,825	17,900	8,075
Solid waste	102,394	85,321	248,140	162,819
Reimbursed expenditures	(1,907)	(1,346)	-	1,346
Operating transfers out	345,000	150,000	-	(150,000)
Total expenditures	3,508,614	3,364,779	\$ 3,763,373	\$ 398,594
Receipts over (under) expenditures	97,076	5,838		
Unencumbered cash, beginning of year	675,504	772,580	\$ 467,461	\$ 305,119
Unencumbered cash, end of year	\$ 772,580	\$ 778,418		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 80,055	\$ 80,540	\$ 78,214	\$ 2,326
Delinquent tax	445	476	404	72
Motor vehicle tax	4,408	4,921	4,659	262
Recreational vehicle tax	59	77	57	20
16/20M vehicle tax	512	630	731	(101)
Commercial vehicle tax	186	195	189	6
In lieu of tax	5,821	-	2,393	(2,393)
State and federal aid	7,000	20,437	7,000	13,437
Charges for services	148,847	109,373	98,000	11,373
Miscellaneous	2,123	2,294	-	2,294
Neighborhood revitalization rebate	(1,808)	(2,530)	(2,487)	(43)
Total receipts	247,648	216,413	\$ 189,160	\$ 27,253
Expenditures:				
Personal services	74,077	93,014	\$ 88,000	\$ (5,014)
Commodities	88,113	78,558	60,200	(18,358)
Contractual services	56,601	33,849	50,695	16,846
Capital outlay	-	-	2,800	2,800
Budget credit for grants	-	-	10,937	10,937
Total expenditures	218,791	205,421	\$ 212,632	\$ 7,211
Receipts over (under) expenditures	28,857	10,992		
Unencumbered cash, beginning of year	12,821	41,678	\$ 23,472	\$ 18,206
Unencumbered cash, end of year	\$ 41,678	\$ 52,670		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 12,300	\$ 18,951	\$ 18,384	\$ 567
Delinquent tax	169	160	62	98
Motor vehicle tax	1,532	854	718	136
Recreational vehicle tax	18	13	9	4
16/20M vehicle tax	385	162	113	49
Commercial vehicle tax	53	31	29	2
In lieu of tax	1,101	-	726	(726)
Neighborhood revitalization rebate	(278)	(595)	(585)	(10)
Total receipts	15,280	19,576	\$ 19,456	\$ 120
Expenditures:				
Personal services	4,000	4,467	\$ 9,200	\$ 4,733
Commodities	2,181	7,121	5,500	(1,621)
Contractual services	11,013	29,222	21,700	(7,522)
Capital outlay	-	-	5,000	5,000
Reimbursed expenditures	-	(13,914)	-	13,914
Total expenditures	17,194	26,896	\$ 41,400	\$ 14,504
Receipts over (under) expenditures	(1,914)	(7,320)		
Unencumbered cash, beginning of year	49,750	47,836	\$ 21,944	\$ 25,892
Unencumbered cash, end of year	\$ 47,836	\$ 40,516		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 1,078,376	\$ 1,212,921	\$ 1,178,106	\$ 34,815
Delinquent tax	8,086	7,990	5,443	2,547
Motor vehicle tax	78,854	69,966	62,799	7,167
Recreational vehicle tax	1,033	1,076	772	304
16/20M vehicle tax	10,375	10,937	9,857	1,080
Commercial vehicle tax	3,250	2,680	2,548	132
State aid	287,645	262,294	241,035	21,259
In lieu of tax	82,437	-	48,030	(48,030)
Miscellaneous	1,864	3,705	-	3,705
Neighborhood revitalization rebate	(24,362)	(38,098)	-	(38,098)
Total receipts	<u>1,527,558</u>	<u>1,533,471</u>	<u>\$ 1,548,590</u>	<u>\$ (15,119)</u>
Expenditures:				
Personal services	510,228	506,966	\$ 645,191	\$ 138,225
Commodities	321,414	266,326	364,500	98,174
Contractual services	559,506	564,283	398,776	(165,507)
Capital outlay	180,322	153,356	241,533	88,177
Reimbursed expenditures	(228)	(301)	-	301
Total expenditures	<u>1,571,242</u>	<u>1,490,630</u>	<u>\$ 1,650,000</u>	<u>\$ 159,370</u>
Receipts over (under) expenditures	(43,684)	42,841		
Unencumbered cash, beginning of year	<u>349,492</u>	<u>305,808</u>	<u>\$ 101,410</u>	<u>\$ 204,398</u>
Unencumbered cash, end of year	<u>\$ 305,808</u>	<u>\$ 348,649</u>		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019	Actual	Budget	favorable (unfavorable)
Receipts:				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Contractual services	-	-	\$ 21,287	\$ 21,287
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	21,287	21,287	\$ 21,287	\$ -
Unencumbered cash, end of year	\$ 21,287	\$ 21,287		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 118,176	\$ 128,329	\$ 124,657	\$ 3,672
Delinquent tax	982	943	596	347
Motor vehicle tax	9,050	7,607	6,883	724
Recreational vehicle tax	114	117	85	32
16/20M vehicle tax	1,542	1,158	1,080	78
Commercial vehicle tax	353	293	279	14
In lieu of tax	8,890	-	4,921	(4,921)
Neighborhood revitalization rebate	(2,670)	(3,981)	(3,964)	(17)
Total receipts	136,437	134,466	\$ 134,537	\$ (71)
Expenditures:				
Personal services	75,582	55,323	\$ 70,128	\$ 14,805
Commodities	1,134	631	7,550	6,919
Contractual services	76,906	61,370	109,593	48,223
Capital outlay	1,397	5,491	4,000	(1,491)
Reimbursed expenditures	(1,535)	(1,579)	-	1,579
Total expenditures	153,484	121,236	\$ 191,271	\$ 70,035
Receipts over (under) expenditures	(17,047)	13,230		
Unencumbered cash, beginning of year	121,066	104,019	\$ 56,734	\$ 47,285
Unencumbered cash, end of year	\$ 104,019	\$ 117,249		

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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 51,957	\$ 36,613	\$ 35,585	\$ 1,028
Delinquent tax	522	509	262	247
Motor vehicle tax	5,461	3,610	3,028	582
Recreational vehicle tax	68	54	37	17
16/20M vehicle tax	977	686	475	211
Commercial vehicle tax	210	132	123	9
In lieu of tax	3,290	-	1,405	(1,405)
Neighborhood revitalization rebate	(1,174)	(1,151)	(1,132)	(19)
Total receipts	61,311	40,453	\$ 39,783	\$ 670
Expenditures:				
Personal services	-	20,519	\$ 5,000	\$ (15,519)
Commodities	49,524	114,545	80,000	(34,545)
Contractual services	12,792	17,982	75,000	57,018
Capital outlay	-	-	25,000	25,000
Reimbursed expenditures	(33,938)	(39,535)	(40,000)	(465)
Total expenditures	28,378	113,511	\$ 145,000	\$ 31,489
Receipts over (under) expenditures	32,933	(73,058)		
Unencumbered cash, beginning of year	192,828	225,761	\$ 105,217	\$ 120,544
Unencumbered cash, end of year	\$ 225,761	\$ 152,703		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance favorable (unfavorable)
	2019	Actual	Budget	
Receipts:				
Operating transfer	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital outlay	-	-	\$ 25,376	\$ 25,376
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	25,376	25,376	\$ 25,376	\$ -
Unencumbered cash, end of year	\$ 25,376	\$ 25,376		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 297,023	\$ 231,933	\$ 225,326	\$ 6,607
Delinquent tax	1,848	1,809	1,499	310
Motor vehicle tax	18,485	18,695	17,292	1,403
Recreational vehicle tax	245	290	213	77
16/20M vehicle tax	2,196	2,629	2,714	(85)
Commercial vehicle tax	775	730	702	28
In lieu of tax	19,506	-	8,895	(8,895)
Neighborhood revitalization rebate	(6,708)	(7,286)	(7,165)	(121)
Total receipts	333,370	248,800	\$ 249,476	\$ (676)
Expenditures:				
Personal services	274,278	270,140	\$ 320,000	\$ 49,860
Reimbursed expenditures	(1,391)	(1,125)	-	1,125
Total expenditures	272,887	269,015	\$ 320,000	\$ 50,985
Receipts over (under) expenditures	60,483	(20,215)		
Unencumbered cash, beginning of year	74,058	134,541	\$ 70,524	\$ 64,017
Unencumbered cash, end of year	\$ 134,541	\$ 114,326		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019	Actual	Budget	favorable (unfavorable)
Receipts:				
Licenses, fees and permits	\$ 52,380	\$ 60,135	\$ 50,000	\$ 10,135
Expenditures:				
Contractual services	35,787	26,719	\$ 256,645	\$ 229,926
Receipts over (under) expenditures	16,593	33,416		
Unencumbered cash, beginning of year	206,644	223,237	\$ 206,645	\$ 16,592
Unencumbered cash, end of year	\$ 223,237	\$ 256,653		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 28,174	\$ 28,139	\$ 27,208	\$ 931
Delinquent tax	103	126	142	(16)
Motor vehicle tax	1,122	1,110	1,047	63
Recreational vehicle tax	16	22	16	6
16/20M vehicle tax	302	242	303	(61)
Commercial vehicle tax	33	32	33	(1)
In lieu of tax	2,354	-	1,237	(1,237)
Neighborhood revitalization rebate	(640)	(930)	(1,153)	223
Total receipts	31,464	28,741	\$ 28,833	\$ (92)
Expenditures:				
Appropriations	30,000	30,000	\$ 30,000	\$ -
Receipts over (under) expenditures	1,464	(1,259)		
Unencumbered cash, beginning of year	1,769	3,233	\$ 1,167	\$ 2,066
Unencumbered cash, end of year	\$ 3,233	\$ 1,974		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 52,161	\$ 48,014	\$ 46,424	\$ 1,590
Delinquent tax	168	224	262	(38)
Motor vehicle tax	1,673	1,920	1,938	(18)
Recreational vehicle tax	23	39	30	9
16/20M vehicle tax	588	320	589	(269)
Commercial vehicle tax	43	59	62	(3)
In lieu of tax	4,210	-	2,351	(2,351)
City of Leoti	1,400	1,400	1,400	-
Charges for services	4,220	4,500	1,000	3,500
Miscellaneous	240	531	-	531
Neighborhood revitalization rebate	(1,185)	(1,587)	(1,557)	(30)
Total receipts	63,541	55,420	\$ 52,499	\$ 2,921
Expenditures:				
Personal services	45,129	54,220	\$ 39,000	\$ (15,220)
Commodities	4,908	4,912	11,700	6,788
Contractual services	19,156	21,361	16,618	(4,743)
Capital outlay	-	-	3,000	3,000
Total expenditures	69,193	80,493	\$ 70,318	\$ (10,175)
Receipts over (under) expenditures	(5,652)	(25,073)		
Unencumbered cash, beginning of year	31,791	26,139	\$ 17,819	\$ 8,320
Unencumbered cash, end of year	\$ 26,139	\$ 1,066		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Local alcohol liquor tax	\$ 122	\$ 123	\$ 95	\$ 28
Expenditures:				
Contractual services	-	-	\$ 652	\$ 652
Receipts over (under) expenditures	122	123		
Unencumbered cash, beginning of year	460	582	\$ 557	\$ (25)
Unencumbered cash, end of year	\$ 582	\$ 705		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Local alcohol liquor tax	\$ 122	\$ 123	\$ 95	\$ 28
Expenditures:				
Contractual services	-	-	\$ 652	\$ 652
Receipts over (under) expenditures	122	123		
Unencumbered cash, beginning of year	460	582	\$ 557	\$ (25)
Unencumbered cash, end of year	\$ 582	\$ 705		

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, 2020

	Special vehicle	Capital improvement	Women, infants and children grant	Bio- terrorism	Equipment reserve	Register of deeds technology	Law enforcement trust	Road machinery
Receipts:								
Licenses, permits and fees	\$ 25,117	\$ -	\$ -	\$ -	\$ -	\$ 4,160	\$ -	\$ -
Fines, forfeitures and penalties	-	-	-	-	-	-	620	-
State and federal aid	-	-	9,758	7,987	-	-	-	-
Operating transfers in	-	-	-	-	150,000	-	-	-
Total receipts	25,117	-	9,758	7,987	150,000	4,160	620	-
Expenditures:								
Personal services	-	-	6,314	2,334	-	-	-	-
Commodities	1,949	-	3,552	965	-	-	-	-
Contractual services	5,748	-	1,065	3,985	-	-	-	-
Capital outlay	-	6,225	-	-	11,956	9,240	-	-
Paid to state	-	-	-	-	-	-	-	-
Reimbursement	-	-	-	-	-	-	-	-
Operating transfers out	7,953	-	-	-	-	-	-	-
Total expenditures	15,650	6,225	10,931	7,284	11,956	9,240	-	-
Receipts over (under) expenditures	9,467	(6,225)	(1,173)	703	138,044	(5,080)	620	-
Unencumbered cash, beginning of year	7,953	598,069	25,604	5,305	114,799	19,379	9,604	98,533
Unencumbered cash, end of year	<u>\$ 17,420</u>	<u>\$ 591,844</u>	<u>\$ 24,431</u>	<u>\$ 6,008</u>	<u>\$ 252,843</u>	<u>\$ 14,299</u>	<u>\$ 10,224</u>	<u>\$ 98,533</u>

See Independent Auditor's Report.

Special highway improvement	Treasurer technology	Clerk technology	MVE Income	Concealed carry	Prosecuting attorney training	Attorney's diversion agreement	Coronavirus relief	Total
\$ -	\$ 1,040	\$ 1,040	\$ 4,780	\$ 130	\$ 193	\$ 3,805	\$ -	\$ 40,265
-	-	-	-	-	-	-	-	620
-	-	-	-	-	-	-	416,096	433,841
-	-	-	-	-	-	-	-	150,000
-	1,040	1,040	4,780	130	193	3,805	416,096	624,726
-	-	-	-	-	-	-	22,625	31,273
-	-	-	3,556	-	-	-	397,899	407,921
-	-	-	1,398	-	-	5,998	-	18,194
-	-	460	-	-	-	-	-	27,881
-	-	-	-	-	458	-	-	458
-	-	-	-	-	-	-	(4,428)	(4,428)
-	-	-	-	-	-	-	-	7,953
-	-	460	4,954	-	458	5,998	416,096	489,252
-	1,040	580	(174)	130	(265)	(2,193)	-	135,474
109,267	3,064	3,715	10,915	260	644	36,266	-	1,043,377
<u>\$ 109,267</u>	<u>\$ 4,104</u>	<u>\$ 4,295</u>	<u>\$ 10,741</u>	<u>\$ 390</u>	<u>\$ 379</u>	<u>\$ 34,073</u>	<u>\$ -</u>	<u>\$ 1,178,851</u>

WICHITA COUNTY, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 24,926	\$ 13,310	\$ 12,917	\$ 393
Delinquent tax	184	169	126	43
Motor vehicle tax	1,659	1,573	1,452	121
Recreational vehicle tax	21	24	18	6
16/20M vehicle tax	243	223	228	(5)
Commercial vehicle tax	67	61	59	2
In lieu of tax	1,444	-	510	(510)
Neighborhood revitalization rebate	(563)	(418)	(411)	(7)
Total receipts	27,981	14,942	\$ 14,899	\$ 43
Expenditures:				
Principal	25,000	25,000	\$ 25,000	\$ -
Interest and commissions	1,875	969	969	-
Total expenditures	26,875	25,969	\$ 25,969	\$ -
Receipts over (under) expenditures	1,106	(11,027)		
Unencumbered cash, beginning of year	11,355	12,461	\$ 11,070	\$ 1,391
Unencumbered cash, end of year	\$ 12,461	\$ 1,434		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

WCHC/LTCU BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 158,962	\$ 170,553	\$ 165,633	\$ 4,920
Delinquent tax	1,097	1,117	802	315
Motor vehicle tax	10,385	9,961	9,255	706
Recreational vehicle tax	132	155	114	41
16/20M vehicle tax	1,469	1,378	1,453	(75)
Commercial vehicle tax	216	390	375	15
In lieu of tax	11,892	-	6,130	(6,130)
Neighborhood revitalization rebate	(3,590)	(5,357)	(5,267)	(90)
Total receipts	180,563	178,197	\$ 178,495	\$ (298)
Expenditures:				
Principal	155,000	165,000	\$ 165,000	\$ -
Interest and commissions	15,694	10,075	10,075	-
Cash basis reserve	-	-	10,000	10,000
Total expenditures	170,694	175,075	\$ 185,075	\$ 10,000
Receipts over (under) expenditures	9,869	3,122		
Unencumbered cash, beginning of year	8,151	18,020	\$ 6,580	\$ 11,440
Unencumbered cash, end of year	\$ 18,020	\$ 21,142		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

SOLID WASTE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019	Actual	Budget	favorable (unfavorable)
Receipts:				
Charges for services	\$ 77,215	\$ 79,020	\$ 72,000	\$ 7,020
Special assessments	73,653	73,898	68,000	5,898
Other income	3,430	-	2,000	(2,000)
Credit from general	102,394	85,321	248,140	(162,819)
Total receipts	256,692	238,239	\$ 390,140	\$ (151,901)
Expenditures:				
Personal services	122,595	125,314	\$ 162,140	\$ 36,826
Commodities	10,725	8,127	82,000	73,873
Contractual services	123,372	104,798	61,000	(43,798)
Capital outlay	-	-	85,000	85,000
Total expenditures	256,692	238,239	\$ 390,140	\$ 151,901
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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>
Receipts:		
Charges for services	\$ 434,421	\$ 513,484
Interest	781	265
	<u>435,202</u>	<u>513,749</u>
Total receipts		
Expenditures:		
Fees	342,872	429,641
Claims	60,090	70,910
	<u>402,962</u>	<u>500,551</u>
Total expenditures		
Receipts over (under) expenditures	32,240	13,198
Unencumbered cash, beginning of year	<u>163,368</u>	<u>195,608</u>
Unencumbered cash, end of year	<u>\$ 195,608</u>	<u>\$ 208,806</u>

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2020

<u>Fund</u>	<u>Beginning cash balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending cash balance</u>
County Clerk	\$ -	\$ 2,256	\$ 2,256	\$ -
Register of Deeds	175	39,492	39,617	50
District Court	26,822	39,089	62,361	3,550
Sheriff	-	10,071	10,071	-
County Treasurer	5,973,551	9,529,440	9,191,677	6,311,314
Local taxing districts	3,656	3,707,110	3,709,319	1,447
Motor vehicle fees and sales tax collection	18,239	1,180,833	1,161,237	37,835
Payroll clearing funds	-	482,097	482,097	-
Oil/gas depletion	212,117	-	-	212,117
Fish and game licenses	-	1,893	1,893	-
Heritage Trust	658	2,080	2,004	734
Total	<u>\$ 6,235,218</u>	<u>\$ 14,994,361</u>	<u>\$ 14,662,532</u>	<u>\$ 6,567,047</u>

See Independent Auditor's Report.