

WICHITA COUNTY, KANSAS

**FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED DECEMBER 31, 2018**

WICHITA COUNTY, KANSAS

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Kennedy
McKee & Company LLP Certified Public Accountants

1100 W. Frontview
P. O. Box 1477
Dodge City, Kansas 67801
Tel. (620) 227-3135
Fax (620) 227-2308
www.kmc-cpa.com

JAMES W. KENNEDY, CPA
ROBERT C. NEIDHART, CPA
PATRICK M. FRIESS, CPA
JOHN W. HENDRICKSON, CPA

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, 2018, 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, 2018, 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, 2018, 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, 2017 (not presented herein), and have issued our report thereon dated September 14, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link: <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2018 (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 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

October 14, 2019

WICHITA COUNTY, KANSAS

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

For the Year Ended December 31, 2018

Fund	Beginning unencumbered cash balance	Prior year canceled encumbrances	Receipts
General	\$ 689,013	\$ -	\$ 3,209,006
Special purpose funds:			
Health	1,370	-	202,972
Election	47,970	-	21,604
Road and bridge	327,749	-	1,629,262
E-911 landline	21,287	-	-
Appraiser cost	114,537	-	146,269
Noxious weed	150,930	-	85,263
Noxious weed capital outlay	25,376	-	-
Employee benefit	14,282	-	320,370
E-911 combination	195,635	-	50,072
Rural fire	4,030	-	27,739
Cemetery	43,758	-	48,715
Non-budgeted special purpose funds:			
Special vehicle	6,467	-	25,157
Capital improvement	296,666	-	150,000
Women, infants and children grant	27,051	-	6,563
Bio-terrorism	6,166	-	8,237
Equipment reserve	150,464	-	-
Register of deeds technology	15,897	-	4,034
Law enforcement trust	10,103	-	546
Road machinery	137,033	-	-
Special highway improvement	109,267	-	-
Treasurer technology	2,534	-	1,008
Clerk technology	1,648	-	1,008
Special alcohol	326	-	134
MVE income	9,748	-	1,973
Special park and recreation	326	-	134
Concealed carry	1,073	-	228
Prosecuting attorney training	386	-	261
Attorney's diversion agreement	31,825	-	3,451
Total special purpose funds	<u>1,753,904</u>	<u>-</u>	<u>2,735,000</u>
Bond and interest funds:			
Bond and interest	11,322	-	27,814
WCHC/LTCU bond and interest	8,031	-	171,251
Total bond and interest funds	<u>19,353</u>	<u>-</u>	<u>199,065</u>
Business funds:			
Solid waste	-	-	210,026
Corporate plan health	79,635	-	517,537
Total business funds	<u>79,635</u>	<u>-</u>	<u>727,563</u>
Total - excluding agency funds	<u>\$ 2,541,905</u>	<u>\$ -</u>	<u>\$ 6,870,634</u>

Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
\$ 3,222,515	\$ 675,504	\$ 61,170	\$ 736,674
191,521	12,821	443	13,264
19,824	49,750	-	49,750
1,607,519	349,492	23,363	372,855
-	21,287	-	21,287
139,740	121,066	-	121,066
43,365	192,828	7,820	200,648
-	25,376	-	25,376
260,594	74,058	-	74,058
39,063	206,644	1,807	208,451
30,000	1,769	-	1,769
60,682	31,791	4,568	36,359
25,490	6,134	3	6,137
-	446,666	-	446,666
6,593	27,021	4,238	31,259
9,339	5,064	889	5,953
27,000	123,464	-	123,464
3,679	16,252	-	16,252
1,399	9,250	-	9,250
-	137,033	-	137,033
-	109,267	-	109,267
-	3,542	-	3,542
-	2,656	-	2,656
-	460	-	460
2,191	9,530	-	9,530
-	460	-	460
1,073	228	-	228
133	514	-	514
2,768	32,508	-	32,508
2,471,973	2,016,931	43,131	2,060,062
27,781	11,355	-	11,355
171,131	8,151	-	8,151
198,912	19,506	-	19,506
210,026	-	4,197	4,197
433,804	163,368	-	163,368
643,830	163,368	4,197	167,565
\$ 6,537,230	\$ 2,875,309	\$ 108,498	\$ 2,983,807

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

For the Year Ended December 31, 2018

Composition of cash balance:

Petty cash	\$	200
Operating checking		1,462,382
ACH account		51,826
Freedom claims checking		163,368
Savings account		4,845,439
Money market checking		68,710
Certificates of deposit		2,482,934
Clerk of District Court		3,550
Register of Deeds (checking)		1,442
Register of Deeds (cash on hand)		641
		<hr/>
Total cash		9,080,492
Agency funds		(6,096,685)
		<hr/>
Total - excluding agency funds	\$	<u>2,983,807</u>

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

WICHITA COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2018

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, 2018:

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	Special Alcohol
Bio-terrorism	MVE Income
Equipment Reserve	Special Park and Recreation
Register of Deeds Technology	Concealed Carry
Law Enforcement Trust	Prosecuting Attorney Training
Road Machinery	Attorney's Diversion Agreement
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. 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. All deposits were legally secured at December 31, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$9,079,651 and the bank balance was \$9,132,308. Of the bank balance, \$510,975 was covered by federal depository insurance, \$8,621,333 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

C. LONG-TERM DEBT

Changes in long-term liabilities for the entity for the year ended December 31, 2018, 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	\$ 640,000	\$ -	\$ 175,000	\$ 465,000	\$ 23,913
Capital leases:					
RenoSys PVC Pool Membrane					
Issued August 22, 2014					
In the amount of \$85,035					
At interest rate of 3.00%					
Maturing February 15, 2019	34,652	-	17,247	17,405	1,042
HVAC System at Courthouse					
Issued October 16, 2014					
In the amount of \$76,500					
At interest rate of 3.00%					
Maturing February 15, 2019	31,024	-	15,330	15,694	931
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	69,349	-	22,313	47,036	2,467
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	-	75,360	-	75,360	-
Total capital leases	<u>135,025</u>	<u>75,360</u>	<u>54,890</u>	<u>155,495</u>	<u>4,440</u>
Total long-term debt	<u>\$ 775,025</u>	<u>\$ 75,360</u>	<u>\$ 229,890</u>	<u>\$ 620,495</u>	<u>\$ 28,353</u>

C. LONG-TERM DEBT (CONTINUED)

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>
2019	\$ 180,000	\$ 17,569	\$ 197,569
2020	190,000	11,044	201,044
2021	<u>95,000</u>	<u>3,681</u>	<u>98,681</u>
Total	<u>\$ 465,000</u>	<u>\$ 32,294</u>	<u>\$ 497,294</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>
2019	\$ 79,943	\$ 6,580	\$ 86,523
2020	49,018	3,425	52,443
2021	<u>26,534</u>	<u>1,129</u>	<u>27,663</u>
Total	<u>\$ 155,495</u>	<u>\$ 11,134</u>	<u>\$ 166,629</u>

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. At year end, the County had \$50,000 of general obligation debt representing .12% of valuation. The County also had \$415,000 of general obligation healthcare improvement bonds outstanding. Pursuant to K.S.A. 19-4601, these bonds are exempt from the debt limitation requirements.

D. PENSION COSTS AND EMPLOYEE BENEFITS

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.

D. PENSION COSTS AND EMPLOYEE BENEFITS (CONTINUED)

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 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$139,175 for the year ended December 31, 2018.

Net pension liability. At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,132,733. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and 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 publically available on the website at www.kpers.org or can be obtained as described above.

Other Employee Benefits

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 child care 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.

D. PENSION COSTS AND EMPLOYEE BENEFITS (CONTINUED)

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 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 is set at 1% for the year ended December 31, 2018.

E. 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	\$ 6,881	K.S.A. 8-145
General	Capital Improvement	<u>150,000</u>	K.S.A. 19-120
Total operating transfers		<u>\$ 156,881</u>	

F. 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 \$153,929 and the estimated post-closure cost is \$1,393,360. These figures comprise the estimated closure and post-closure cost of \$1,547,289 and are obtained from the 2019 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2019 to June 30, 2020. The permit for 2019 identifies that the remaining volume capacity of the site is 68.49% of the original capacity and that the remaining life of the landfill is estimated to be 75 years. Actual cost 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.

G. 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.

H. 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:

	2018 lease payments	Payments due in:					Balloon payment
		2019	2020	2021	2022	2023	
2016 John Deere 670G motor grader	\$ 19,933	\$ 19,933	\$ 19,933	\$ 19,933	\$ 19,933	\$ -	\$ <u>118,300</u>
2017 John Deere 672G motor grader	28,200	28,200	28,200	28,200	28,200	-	\$ <u>118,600</u>
2014 John Deere 8235R tractor	12,485	-	-	-	-	-	\$ <u>102,000*</u>
2012 John Deere 770G motor grader	15,286	-	-	-	-	-	\$ <u>128,500</u>
2012 John Deere 770G motor grader	15,595	-	-	-	-	-	\$ <u>128,500</u>
2015 Komatsu D65EX-16-N Crawler dozer	35,688	35,688	-	-	-	-	\$ <u>131,500</u>
2015 John Deere 770G motor grader	12,744	12,744	12,744	12,744	-	-	\$ <u>140,341</u>
2015 John Deere 770G motor grader	10,420	10,420	10,420	10,420	-	-	\$ <u>140,341</u>
2017 John Deere 672G motor grader	27,289	27,289	27,289	27,289	27,289	27,289	\$ <u>118,600</u>
2017 John Deere 672GP motor grader	27,289	27,289	27,289	27,289	27,289	27,289	\$ <u>118,600</u>
Total payments	\$ <u>204,929</u>	\$ <u>161,563</u>	\$ <u>125,875</u>	\$ <u>125,875</u>	\$ <u>102,711</u>	\$ <u>54,578</u>	

* The County chose to purchase this tractor by making a \$27,000 cash down payment and financing the remaining balance of \$75,000 through a capital lease. See the long-term debt disclosure in Note C for the lease terms and maturity schedule.

I. 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.

J. SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 14, 2019, the date on which the financial statement was available to be used. Management's evaluation concluded that the following subsequent event should be disclosed:

The County issued Hospital Revenue Bonds of \$760,000 in July of 2019 for the Wichita County Health Center HVAC improvements. The interest rate is 3.50% and the bonds mature in July of 2039.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

WICHITA COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018

Fund	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General	\$ 3,408,442	\$ -	\$ 3,408,442	\$ 3,222,515	\$ 185,927
Special purpose funds:					
Health	195,750	-	195,750	191,521	4,229
Election	41,400	-	41,400	19,824	21,576
Road and bridge	1,650,000	-	1,650,000	1,607,519	42,481
E-911 Landline	16,000	-	16,000	-	16,000
Appraiser cost	191,398	-	191,398	139,740	51,658
Noxious weed	145,000	-	145,000	43,365	101,635
Noxious weed capital outlay	25,376	-	25,376	-	25,376
Employee benefit	320,000	-	320,000	260,594	59,406
E-911 combination	100,000	-	100,000	39,063	60,937
Rural fire	30,000	-	30,000	30,000	-
Cemetery	68,481	-	68,481	60,682	7,799
Bond and interest funds:					
Bond and interest	37,781	-	37,781	27,781	10,000
WCHC/LTCU bond and interest	171,131	-	171,131	171,131	-
Business fund:					
Solid waste	287,173	-	287,173	210,026	77,147
Total	<u>\$ 6,687,932</u>	<u>\$ -</u>	<u>\$ 6,687,932</u>	<u>\$ 6,023,761</u>	<u>\$ 664,171</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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 2,472,617	\$ 2,456,356	\$ 2,384,869	\$ 71,487
Delinquent tax	15,598	20,886	12,505	8,381
Motor vehicle tax	153,815	168,373	171,547	(3,174)
Recreational vehicle tax	1,884	2,270	1,765	505
16/20M vehicle tax	18,837	21,480	21,653	(173)
Commercial vehicle tax	6,808	6,964	7,405	(441)
Mineral production tax	6,504	14,932	4,000	10,932
Local sales tax	181,541	193,676	120,000	73,676
Compensating use tax	38,363	58,676	30,000	28,676
City law enforcement contract	87,000	87,000	87,000	-
Licenses, permits and fees	42,310	46,439	30,000	16,439
Interest on idle funds	21,350	46,668	10,000	36,668
Interest on taxes	16,162	15,447	5,000	10,447
Operating transfers	9,786	6,881	10,000	(3,119)
City airport appropriation	1,400	1,900	1,400	500
City golf course appropriation	17,500	-	17,500	(17,500)
In lieu of tax	100,020	102,284	98,878	3,406
Other	5,019	3,708	-	3,708
Neighborhood revitalization rebate	(52,871)	(44,934)	(42,830)	(2,104)
Total receipts	3,143,643	3,209,006	\$ 2,970,692	\$ 238,314
Expenditures:				
Commissioners				
Personal services	52,929	53,620	\$ 53,650	\$ 30
Commodities	48	13	150	137
Contractual services	31,404	38,057	44,645	6,588
Subtotal	84,381	91,690	98,445	6,755
County Clerk				
Personal services	77,705	81,846	88,000	6,154
Commodities	1,925	11,615	2,500	(9,115)
Contractual services	25,242	6,923	35,580	28,657
Capital outlay	-	1,325	1,500	175
Subtotal	104,872	101,709	127,580	25,871
County Treasurer				
Personal services	104,230	100,486	102,676	2,190
Commodities	1,312	3,488	6,300	2,812
Contractual services	33,896	43,657	33,630	(10,027)
Capital outlay	-	-	1,000	1,000
Subtotal	139,438	147,631	143,606	(4,025)

WICHITA COUNTY, KANSAS

GENERAL FUND

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
County Attorney				
Personal services	\$ 36,394	\$ 37,000	\$ 37,000	\$ -
Commodities	216	284	3,000	2,716
Contractual services	18,631	18,393	17,430	(963)
Subtotal	55,241	55,677	57,430	1,753
District Court				
Commodities	1,386	3,281	26,200	22,919
Contractual services	10,392	19,659	2,000	(17,659)
Capital outlay	4,475	723	2,000	1,277
Subtotal	16,253	23,663	30,200	6,537
Register of Deeds				
Personal services	82,266	79,710	79,643	(67)
Commodities	806	3,177	4,700	1,523
Contractual services	25,203	21,686	29,850	8,164
Capital outlay	-	-	750	750
Subtotal	108,275	104,573	114,943	10,370
Courthouse				
Personal services	48,670	47,653	45,000	(2,653)
Commodities	9,855	6,980	20,000	13,020
Contractual services	182,321	173,272	213,550	40,278
Capital outlay	118,004	134,618	250,000	115,382
Subtotal	358,850	362,523	528,550	166,027
Appropriations				
Airport	83,985	77,325	77,325	-
Soil conservation	25,000	25,000	25,000	-
Extension council	131,000	131,000	131,000	-
Mental health	43,896	41,650	41,650	-
Hospital	881,000	968,875	968,875	-
Fair	57,000	50,000	50,000	-
Park	80,000	80,000	80,000	-
Library	63,430	63,430	63,430	-
Golf course	35,000	17,500	35,000	17,500
Historical society	14,000	14,000	14,000	-
Senior citizens	40,000	50,000	50,000	-
Subtotal	1,454,311	1,518,780	1,536,280	17,500

WICHITA COUNTY, KANSAS

GENERAL FUND

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Sheriff				
Personal services	\$ 326,026	\$ 312,152	\$ 315,636	\$ 3,484
Commodities	24,099	23,398	41,700	18,302
Contractual services	188,191	190,286	208,800	18,514
Capital outlay	-	36,359	-	(36,359)
Subtotal	<u>538,316</u>	<u>562,195</u>	<u>566,136</u>	<u>3,941</u>
Emergency preparedness				
Personal services	7,800	7,800	7,849	49
Commodities	48	-	5,000	5,000
Contractual services	91	2,873	2,500	(373)
Subtotal	<u>7,939</u>	<u>10,673</u>	<u>15,349</u>	<u>4,676</u>
Economic development				
Personal services	34,430	37,368	40,609	3,241
Commodities	639	1,999	3,100	1,101
Contractual services	31,207	29,728	35,805	6,077
Capital outlay	3,484	10,004	5,986	(4,018)
Reimbursed expenditures	(42,750)	(42,750)	(42,750)	-
Subtotal	<u>27,010</u>	<u>36,349</u>	<u>42,750</u>	<u>6,401</u>
Solid Waste	<u>78,259</u>	<u>60,462</u>	<u>147,173</u>	<u>86,711</u>
Reimbursed expenditures	<u>(3,934)</u>	<u>(3,410)</u>	<u>-</u>	<u>3,410</u>
Operating transfers out	<u>218,000</u>	<u>150,000</u>	<u>-</u>	<u>(150,000)</u>
Total expenditures	<u>3,187,211</u>	<u>3,222,515</u>	<u>\$ 3,408,442</u>	<u>\$ 185,927</u>
Receipts over (under) expenditures	(43,568)	(13,509)		
Unencumbered cash, beginning of year	<u>732,581</u>	<u>689,013</u>	<u>\$ 437,750</u>	<u>\$ 251,263</u>
Unencumbered cash, end of year	<u>\$ 689,013</u>	<u>\$ 675,504</u>		

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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 52,276	\$ 70,095	\$ 70,790	\$ (695)
Delinquent tax	397	537	264	273
Motor vehicle tax	3,923	3,684	3,626	58
Recreational vehicle tax	48	49	37	12
16/20M vehicle tax	516	537	458	79
Commercial vehicle tax	171	149	157	(8)
In lieu of tax	2,114	2,919	2,854	65
State and federal aid	7,000	7,000	7,000	-
Charges for services	99,168	117,245	110,000	7,245
Miscellaneous	592	2,046	-	2,046
Neighborhood revitalization rebate	(1,129)	(1,289)	(1,223)	(66)
Total receipts	<u>165,076</u>	<u>202,972</u>	<u>\$ 193,963</u>	<u>\$ 9,009</u>
Expenditures:				
Personal services	85,773	85,081	\$ 83,800	\$ (1,281)
Commodities	49,043	62,519	58,800	(3,719)
Contractual services	38,662	43,921	50,350	6,429
Capital outlay	-	-	2,800	2,800
Total expenditures	<u>173,478</u>	<u>191,521</u>	<u>\$ 195,750</u>	<u>\$ 4,229</u>
Receipts over (under) expenditures	(8,402)	11,451		
Unencumbered cash, beginning of year	<u>9,772</u>	<u>1,370</u>	<u>\$ 1,787</u>	<u>\$ (417)</u>
Unencumbered cash, end of year	<u>\$ 1,370</u>	<u>\$ 12,821</u>		

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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 39,332	\$ 18,012	\$ 17,475	\$ 537
Delinquent tax	165	242	199	43
Motor vehicle tax	1,540	2,538	2,728	(190)
Recreational vehicle tax	19	35	28	7
16/20M vehicle tax	76	249	344	(95)
Commercial vehicle tax	75	109	118	(9)
In lieu of tax	1,592	750	686	64
Neighborhood revitalization rebate	(849)	(331)	(314)	(17)
Total receipts	<u>41,950</u>	<u>21,604</u>	<u>\$ 21,264</u>	<u>\$ 340</u>
Expenditures:				
Personal services	-	153	\$ 11,400	\$ 11,247
Commodities	6,363	1,507	26,000	24,493
Contractual services	7,259	18,164	4,000	(14,164)
Total expenditures	<u>13,622</u>	<u>19,824</u>	<u>\$ 41,400</u>	<u>\$ 21,576</u>
Receipts over (under) expenditures	28,328	1,780		
Unencumbered cash, beginning of year	<u>19,642</u>	<u>47,970</u>	<u>\$ 20,136</u>	<u>\$ 27,834</u>
Unencumbered cash, end of year	<u>\$ 47,970</u>	<u>\$ 49,750</u>		

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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 1,058,707	\$ 1,216,671	\$ 1,181,315	\$ 35,356
Delinquent tax	8,106	10,741	5,354	5,387
Motor vehicle tax	77,888	73,710	73,450	260
Recreational vehicle tax	951	991	9,692	(8,701)
16/20M vehicle tax	11,525	10,281	41,400	(31,119)
Commercial vehicle tax	3,318	3,007	3,170	(163)
State aid	281,994	280,100	232,607	47,493
In lieu of tax	42,825	50,665	49,275	1,390
Miscellaneous	909	5,477	-	5,477
Neighborhood revitalization rebate	(22,860)	(22,381)	(21,215)	(1,166)
Total receipts	<u>1,463,363</u>	<u>1,629,262</u>	<u>\$ 1,575,048</u>	<u>\$ 54,214</u>
Expenditures:				
Personal services	525,898	520,310	\$ 739,814	\$ 219,504
Commodities	284,673	267,810	395,000	127,190
Contractual services	612,193	794,873	264,272	(530,601)
Capital outlay	47,796	24,779	250,914	226,135
Reimbursed expenditures	(6,110)	(253)	-	253
Total expenditures	<u>1,464,450</u>	<u>1,607,519</u>	<u>\$ 1,650,000</u>	<u>\$ 42,481</u>
Receipts over (under) expenditures	(1,087)	21,743		
Unencumbered cash, beginning of year	<u>328,836</u>	<u>327,749</u>	<u>\$ 74,952</u>	<u>\$ 252,797</u>
Unencumbered cash, end of year	<u>\$ 327,749</u>	<u>\$ 349,492</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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Contractual services	-	-	\$ 16,000	\$ 16,000
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	<u>21,287</u>	<u>21,287</u>	<u>\$ 16,287</u>	<u>\$ 5,000</u>
Unencumbered cash, end of year	<u>\$ 21,287</u>	<u>\$ 21,287</u>	<u>\$ 287</u>	<u>\$ 21,000</u>

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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2018		Variance favorable (unfavorable)	
	2017	Actual		Budget
Receipts:				
Taxes:				
Ad valorem tax	\$ 157,348	\$ 128,879	\$ 125,103	\$ 3,776
Delinquent tax	1,003	1,374	796	578
Motor vehicle tax	10,347	10,922	10,917	5
Recreational vehicle tax	127	147	112	35
16/20M vehicle tax	1,064	1,506	1,378	128
Commercial vehicle tax	471	446	471	(25)
In lieu of tax	6,365	5,366	5,137	229
Neighborhood revitalization rebate	(3,398)	(2,371)	(2,247)	(124)
Total receipts	<u>173,327</u>	<u>146,269</u>	<u>\$ 141,667</u>	<u>\$ 4,602</u>
Expenditures:				
Personal services	65,889	79,491	\$ 76,910	\$ (2,581)
Commodities	1,812	2,113	7,550	5,437
Contractual services	54,848	58,645	102,938	44,293
Capital outlay	5,265	-	4,000	4,000
Reimbursed expenditures	(436)	(509)	-	509
Total expenditures	<u>127,378</u>	<u>139,740</u>	<u>\$ 191,398</u>	<u>\$ 51,658</u>
Receipts over (under) expenditures	45,949	6,529		
Unencumbered cash, beginning of year	<u>68,588</u>	<u>114,537</u>	<u>\$ 49,731</u>	<u>\$ 64,806</u>
Unencumbered cash, end of year	<u>\$ 114,537</u>	<u>\$ 121,066</u>		

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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 99,686	\$ 76,350	\$ 74,127	\$ 2,223
Delinquent tax	509	826	504	322
Motor vehicle tax	2,618	5,778	6,918	(1,140)
Recreational vehicle tax	31	81	71	10
16/20M vehicle tax	913	188	873	(685)
Commercial vehicle tax	77	265	299	(34)
In lieu of tax	4,033	3,179	1,950	1,229
Neighborhood revitalization rebate	(2,153)	(1,404)	(882)	(522)
Total receipts	<u>105,714</u>	<u>85,263</u>	<u>\$ 83,860</u>	<u>\$ 1,403</u>
Expenditures:				
Personal services	-	-	\$ 5,000	\$ 5,000
Commodities	66,045	57,812	110,000	52,188
Contractual services	26,437	16,182	70,000	53,818
Reimbursed expenditures	(33,770)	(30,629)	(40,000)	(9,371)
Total expenditures	<u>58,712</u>	<u>43,365</u>	<u>\$ 145,000</u>	<u>\$ 101,635</u>
Receipts over (under) expenditures	47,002	41,898		
Unencumbered cash, beginning of year	<u>103,928</u>	<u>150,930</u>	<u>\$ 61,140</u>	<u>\$ 89,790</u>
Unencumbered cash, end of year	<u>\$ 150,930</u>	<u>\$ 192,828</u>		

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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Operating transfer	\$ -	\$ -	\$ -	\$ -
Expenditures				
Capital outlay	-	-	\$ 25,376	\$ 25,376
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	<u>25,376</u>	<u>25,376</u>	<u>\$ 25,376</u>	<u>\$ -</u>
Unencumbered cash, end of year	<u>\$ 25,376</u>	<u>\$ 25,376</u>		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

EMPLOYEE BENEFIT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 224,092	\$ 292,430	\$ 283,952	\$ 8,478
Delinquent tax	1,597	2,168	1,133	1,035
Motor vehicle tax	16,514	15,807	15,546	261
Recreational vehicle tax	202	212	160	52
16/20M vehicle tax	1,995	2,315	1,962	353
Commercial vehicle tax	733	640	671	(31)
In lieu of tax	9,066	12,178	11,033	1,145
Neighborhood revitalization rebate	(4,839)	(5,380)	(4,740)	(640)
Total receipts	249,360	320,370	\$ 309,717	\$ 10,653
Expenditures:				
Personal services	248,522	260,594	\$ 320,000	\$ 59,406
Receipts over (under) expenditures	838	59,776		
Unencumbered cash, beginning of year	13,444	14,282	\$ 10,283	\$ 3,999
Unencumbered cash, end of year	\$ 14,282	\$ 74,058		

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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		Variance favorable (unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Licenses, fees and permits	\$ 49,962	\$ 50,072	<u>\$ 50,000</u>	<u>\$ 72</u>
Expenditures:				
Contractual services	<u>27,918</u>	<u>39,063</u>	<u>\$ 100,000</u>	<u>\$ 60,937</u>
Receipts over (under) expenditures	22,044	11,009		
Unencumbered cash, beginning of year	<u>173,591</u>	<u>195,635</u>	<u>\$ 163,591</u>	<u>\$ 32,044</u>
Unencumbered cash, end of year	<u>\$ 195,635</u>	<u>\$ 206,644</u>	<u>\$ 113,591</u>	<u>\$ 93,053</u>

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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 28,097	\$ 25,193	\$ 24,331	\$ 862
Delinquent tax	164	95	141	(46)
Motor vehicle tax	1,457	1,302	1,273	29
Recreational vehicle tax	21	22	16	6
16/20M vehicle tax	324	326	331	(5)
Commercial vehicle tax	50	42	36	6
In lieu of tax	1,327	1,210	795	415
Neighborhood revitalization rebate	(624)	(451)	(442)	(9)
Total receipts	30,816	27,739	\$ 26,481	\$ 1,258
Expenditures:				
Appropriations	30,000	30,000	\$ 30,000	\$ -
Receipts over (under) expenditures	816	(2,261)		
Unencumbered cash, beginning of year	3,214	4,030	\$ 3,519	\$ 511
Unencumbered cash, end of year	\$ 4,030	\$ 1,769		

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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 54,667	\$ 33,360	\$ 32,227	\$ 1,133
Delinquent tax	354	206	275	(69)
Motor vehicle tax	3,210	2,650	2,476	174
Recreational vehicle tax	46	43	31	12
16/20M vehicle tax	637	746	650	96
Commercial vehicle tax	114	81	70	11
In lieu of tax	2,582	1,601	1,290	311
City of Leoti	1,400	1,900	1,400	500
Charges for services	4,520	2,680	1,000	1,680
Miscellaneous	300	6,045	-	6,045
Neighborhood revitalization rebate	(1,214)	(597)	(585)	(12)
Total receipts	<u>66,616</u>	<u>48,715</u>	<u>\$ 38,834</u>	<u>\$ 9,881</u>
Expenditures:				
Personal services	25,702	33,307	\$ 27,851	\$ (5,456)
Commodities	6,263	5,004	13,700	8,696
Contractual services	<u>26,565</u>	<u>22,371</u>	<u>26,930</u>	<u>4,559</u>
Total expenditures	<u>58,530</u>	<u>60,682</u>	<u>\$ 68,481</u>	<u>\$ 7,799</u>
Receipts over (under) expenditures	8,086	(11,967)		
Unencumbered cash, beginning of year	<u>35,672</u>	<u>43,758</u>	<u>\$ 29,647</u>	<u>\$ 14,111</u>
Unencumbered cash, end of year	<u>\$ 43,758</u>	<u>\$ 31,791</u>		

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, 2018

	<u>Special vehicle</u>	<u>Capital improvement</u>	<u>Women, Infants and Children Grant</u>	<u>Bio- terrorism</u>	<u>Equipment reserve</u>	<u>Register of deeds technology</u>	<u>Law enforcement trust</u>	<u>Road machinery</u>
Receipts:								
Licenses, permits and fees	\$ 25,157	\$ -	\$ -	\$ -	\$ -	\$ 4,034	\$ -	\$ -
Fines, forfeitures and penalties	-	-	-	-	-	-	546	-
Local alcohol liquor tax	-	-	-	-	-	-	-	-
State and federal aid	-	-	6,563	8,237	-	-	-	-
Operating transfers in	-	150,000	-	-	-	-	-	-
Total receipts	25,157	150,000	6,563	8,237	-	4,034	546	-
Expenditures:								
Commodities	5,778	-	4,238	1,397	-	-	-	-
Contractual services	12,831	-	2,355	5,242	-	-	1,399	-
Capital outlay	-	-	-	2,700	27,000	3,679	-	-
Paid to state	-	-	-	-	-	-	-	-
Operating transfers out	6,881	-	-	-	-	-	-	-
Total expenditures	25,490	-	6,593	9,339	27,000	3,679	1,399	-
Receipts over (under) expenditures	(333)	150,000	(30)	(1,102)	(27,000)	355	(853)	-
Unencumbered cash, beginning of year	6,467	296,666	27,051	6,166	150,464	15,897	10,103	137,033
Unencumbered cash, end of year	\$ 6,134	\$ 446,666	\$ 27,021	\$ 5,064	\$ 123,464	\$ 16,252	\$ 9,250	\$ 137,033

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<u>Special highway improvement</u>	<u>Treasurer technology</u>	<u>Clerk technology</u>	<u>Special alcohol</u>	<u>MVE Income</u>	<u>Special park and recreation</u>	<u>Concealed carry</u>	<u>Prosecuting attorney training</u>	<u>Attorney's diversion agreement</u>	<u>Total</u>
\$ -	\$ 1,008	\$ 1,008	\$ -	\$ 1,973	\$ -	\$ 228	\$ 261	\$ 3,451	\$ 37,120
-	-	-	-	-	-	-	-	-	546
-	-	-	134	-	134	-	-	-	268
-	-	-	-	-	-	-	-	-	14,800
-	-	-	-	-	-	-	-	-	150,000
-	1,008	1,008	134	1,973	134	228	261	3,451	202,734
-	-	-	-	2,191	-	-	-	-	13,604
-	-	-	-	-	-	1,073	-	2,768	25,668
-	-	-	-	-	-	-	-	-	33,379
-	-	-	-	-	-	-	133	-	133
-	-	-	-	-	-	-	-	-	6,881
-	-	-	-	2,191	-	1,073	133	2,768	79,665
-	1,008	1,008	134	(218)	134	(845)	128	683	123,069
109,267	2,534	1,648	326	9,748	326	1,073	386	31,825	806,980
<u>\$ 109,267</u>	<u>\$ 3,542</u>	<u>\$ 2,656</u>	<u>\$ 460</u>	<u>\$ 9,530</u>	<u>\$ 460</u>	<u>\$ 228</u>	<u>\$ 514</u>	<u>\$ 32,508</u>	<u>\$ 930,049</u>

WICHITA COUNTY, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 24,832	\$ 24,823	\$ 24,122	\$ 701
Delinquent tax	206	264	126	138
Motor vehicle tax	2,033	1,780	1,724	56
Recreational vehicle tax	25	24	18	6
16/20M vehicle tax	278	275	218	57
Commercial vehicle tax	88	71	74	(3)
In lieu of tax	1,005	1,034	1,001	33
Neighborhood revitalization rebate	(536)	(457)	(433)	(24)
Total receipts	<u>27,931</u>	<u>27,814</u>	<u>\$ 26,850</u>	<u>\$ 964</u>
Expenditures:				
Principal	25,000	25,000	\$ 25,000	\$ -
Interest and commissions	3,563	2,781	2,781	-
Cash basis reserve	-	-	10,000	10,000
Total expenditures	<u>28,563</u>	<u>27,781</u>	<u>\$ 37,781</u>	<u>\$ 10,000</u>
Receipts over (under) expenditures	(632)	33		
Unencumbered cash, beginning of year	<u>11,954</u>	<u>11,322</u>	<u>\$ 10,931</u>	<u>\$ 391</u>
Unencumbered cash, end of year	<u>\$ 11,322</u>	<u>\$ 11,355</u>		

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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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2018		Variance favorable (unfavorable)	
	2017	Actual		Budget
Receipts:				
Taxes:				
Ad valorem tax	\$ 149,949	\$ 153,260	\$ 148,794	\$ 4,466
Delinquent tax	1,187	1,547	758	789
Motor vehicle tax	11,879	10,686	10,404	282
Recreational vehicle tax	145	143	107	36
16/20M vehicle tax	1,578	1,622	1,313	309
Commercial vehicle tax	518	430	449	(19)
In lieu of tax	6,066	6,382	6,177	205
Neighborhood revitalization rebate	(3,238)	(2,819)	(2,672)	(147)
Total receipts	<u>168,084</u>	<u>171,251</u>	<u>\$ 165,330</u>	<u>\$ 5,921</u>
Expenditures:				
Principal	145,000	150,000	\$ 150,000	\$ -
Interest and commissions	<u>25,663</u>	<u>21,131</u>	<u>21,131</u>	<u>-</u>
Total expenditures	<u>170,663</u>	<u>171,131</u>	<u>\$ 171,131</u>	<u>\$ -</u>
Receipts over (under) expenditures	(2,579)	120		
Unencumbered cash, beginning of year	<u>10,610</u>	<u>8,031</u>	<u>\$ 5,801</u>	<u>\$ 2,230</u>
Unencumbered cash, end of year	<u>\$ 8,031</u>	<u>\$ 8,151</u>		

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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Charges for services	\$ 77,131	\$ 77,829	\$ 70,000	\$ 7,829
Special assessments	69,032	69,525	68,000	1,525
Other income	165	2,210	2,000	210
Credit from general	78,259	60,462	147,173	(86,711)
Total receipts	<u>224,587</u>	<u>210,026</u>	<u>\$ 287,173</u>	<u>\$ (77,147)</u>
Expenditures:				
Personal services	114,267	120,301	\$ 153,173	\$ 32,872
Commodities	13,261	7,443	85,000	77,557
Contractual services	97,059	82,282	49,000	(33,282)
Total expenditures	<u>224,587</u>	<u>210,026</u>	<u>\$ 287,173</u>	<u>\$ 77,147</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-	\$ -	\$ -
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

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, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>
Receipts:		
Charges for services	\$ 462,717	\$ 516,898
Interest	191	639
	<u>462,908</u>	<u>517,537</u>
Total receipts		
Expenditures:		
Fees	312,311	369,367
Claims	161,440	64,575
Reimbursement	<u>(83,721)</u>	<u>(138)</u>
	<u>390,030</u>	<u>433,804</u>
Total expenditures		
Receipts over (under) expenditures	72,878	83,733
Unencumbered cash, beginning of year	<u>6,757</u>	<u>79,635</u>
Unencumbered cash, end of year	<u>\$ 79,635</u>	<u>\$ 163,368</u>

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2018

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County Clerk	\$ -	\$ 2,906	\$ 2,906	\$ -
Register of Deeds	2,424	53,612	53,953	2,083
District Court	10,316	100,363	107,129	3,550
Sheriff	-	5,108	5,108	-
County Treasurer	5,852,046	9,091,531	9,082,668	5,860,909
Local taxing districts	1,794	3,739,434	3,735,981	5,247
Motor vehicle fees and sales tax collection	31,709	1,074,618	1,094,582	11,745
Payroll clearing funds	1,384	450,043	450,885	542
Oil/gas depletion	212,117	-	-	212,117
Fish and game licenses	-	2,671	2,671	-
Heritage Trust	162	2,017	1,687	492
Total	\$ 6,111,952	\$ 14,522,303	\$ 14,537,570	\$ 6,096,685

See Independent Auditor's Report.