WICHITA COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2024

WICHITA COUNTY, KANSAS

TABLE OF CONTENTS

Page

Independent Auditor's Report 1

FINANCIAL SECTION

Statement 1
Summary Statement of Receipts, Expenditures and Unencumbered Cash 4

Notes to the Financial Statement 6

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1
Summary of Expenditures – Actual and Budget 14

Schedule 2
Schedule of Receipts and Expenditures

2-1 General Fund 15

Special Purpose Funds

2-2 Health Fund 18
2-3 Election Fund 19
2-4 Road and Bridge Fund 20
2-5 E-911 Landline Fund 21
2-6 Appraiser Cost Fund 22
2-7 Noxious Weed Fund 23
2-8 Employee Benefits Fund 24
2-9 E-911 Combination Fund 25
2-10 Rural Fire Fund 26
2-11 Cemetery Fund 27
2-12 Special Alcohol Fund 28
2-13 Special Parks and Recreation Fund 29
2-14 Special Opioid Fund 30
2-15 Non-Budgeted Special Purpose Funds 31

Business Funds

2-16 Solid Waste Fund 33
2-17 Corporate Plan Health Fund 34

Schedule 3
Summary of Receipts and Disbursements – Agency Funds 35

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Wichita County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Wichita County, Kansas, as of and for the year ended December 31, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Wichita County, Kansas, as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Wichita County, Kansas, as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note A of the financial statement, the financial statement is prepared by Wichita County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and summary of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Wichita County, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated April 29, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2023 column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

April 28, 2025

WICHITA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2024

Fund	Beginning unencumbered cash balance	Prior year canceled encumbrances	Receipts
General	$ 946,777	$ -	$ 3,962,413
Special purpose funds:			
Health	86,285	-	352,998
Election	11,650	-	34,447
Road and bridge	280,777	-	1,744,040
E-911 landline	13,633	-	-
Appraiser cost	43,265	-	177,482
Noxious weed	70,129	-	234,393
Employee benefits	46,616	-	301,873
E-911 combination	280,578	-	67,781
Rural fire	2,609	-	33,004
Cemetery	58,653	-	52,773
Special alcohol	1,491	-	164
Special park and recreation	1,491	-	164
Special opioid	3,967	-	3,910
Non-budgeted special purpose funds:			
Capital improvement	821,460	-	282,000
Women, infants and children grant	11,589	-	14,227
Bio-terrorism	1,898	-	8,533
Equipment reserve	647,343	-	-
Register of Deeds technology	20,379	-	3,922
Law enforcement trust	11,470	-	1,090
Road machinery	84,309	-	-
Special highway improvement	163,264	-	-
Treasurer technology	7,226	-	980
Clerk technology	7,225	-	980
MVE income	3,736	-	2,840
Concealed carry	748	-	-
Special vehicle	9,328	-	26,174
Prosecuting attorney training	461	-	251
Attorney's diversion agreement	28,545	-	2,745
Boot hill trail	-	-	5,000
Total special purpose funds	2,720,125	-	3,351,771

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 4,112,219	$ 796,971	$ 36,225	$ 833,196
302,163	137,120	2,911	140,031
34,156	11,941	130	12,071
1,699,812	325,005	40,520	365,525
4,658	8,975	-	8,975
190,887	29,860	8,835	38,695
199,740	104,782	1,688	106,470
340,000	8,489	-	8,489
111,713	236,646	-	236,646
30,000	5,613	-	5,613
49,380	62,046	187	62,233
-	1,655	-	1,655
-	1,655	-	1,655
-	7,877	-	7,877
-	1,103,460	-	1,103,460
14,992	10,824	138	10,962
11,151	(720)	402	(318)
-	647,343	-	647,343
4,858	19,443	-	19,443
-	12,560	-	12,560
-	84,309	-	84,309
-	163,264	-	163,264
-	8,206	-	8,206
-	8,205	-	8,205
3,330	3,246	-	3,246
-	748	-	748
28,114	7,388	29	7,417
113	599	-	599
2,958	28,332	-	28,332
-	5,000	-	5,000
3,028,025	3,043,871	54,840	3,098,711

WICHITA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2024

Fund	Beginning unencumbered cash balance	Prior year canceled encumbrances	Receipts
Business funds:			
Solid waste	$ -	$ -	$ 311,047
Corporate plan health	193,515	-	581,013
Total business funds	193,515	-	892,060
Total - excluding agency funds	$ 3,860,417	$ -	$ 8,206,244

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

- Total cash
- Agency funds

- Total - excluding agency funds

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

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 311,047	$ -	$ 13,973	$ 13,973
706,336	68,192	4,821	73,013
1,017,383	68,192	18,794	86,986
$ 8,157,627	$ 3,909,034	$ 109,859	$ 4,018,893

$	200
	203,414
	89,502
	3,728
	73,013
	5,597,118
	1,662,255
	3,107,325
	6,760
	10,743,315
	(6,724,422)
$	4,018,893

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, 2024:

REGULATORY BASIS FUND TYPES

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

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

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

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

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

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least ten days after publication of notice of public hearing.

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been meet. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held, and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

A legal operating budget is not required for agency funds, Corporate Plan Health Fund, and the following special purpose funds:

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. Although the Bio-terrorism fund overspent its cash balance, according to K.S.A. 12-1664, the County is not prohibited from financing the federal share of a local program from current funds, if available.

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, 2024, the County's carrying amount of deposits was $10,743,115 and the bank balance was $10,869,002. Of the bank balance, $507,657 was covered by federal depository insurance, and $10,361,345 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, 2024, were as follows:

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
Finance leases:					
John Deere 770G Motor Grader Issued February 2, 2022 In the amount of $140,642 At interest rates of 2.99% Maturing March 2, 2024	$ 46,972	$ -	$ 46,972	$ -	$ 1,408
John Deere 770G Motor Grader Issued February 2, 2022 In the amount of $140,642 At interest rate of 2.99% Maturing March 2, 2024	46,972	-	46,972	-	1,408
John Deere 672G Motor Grader Issued October 16, 2023 In the amount of $119,050 At interest rate of 7.00% Maturing October 16, 2026	119,050	-	37,039	82,011	8,334
John Deere 624L Wheel Loader Issued March 10, 2023 In the amount of $179,615 At interest rate of 6.4% Maturing March 10, 2028	100,000	-	17,531	82,469	6,591
Two John Deere 672 Road Graders Issued April 1, 2024 In the amount of $237,200 At interest rate of 5.10% Maturing April 1, 2027	-	237,200	47,440	189,760	-
Total long-term debt	$ 312,994	$ 237,200	$ 195,954	$ 354,240	$ 17,741

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

	Principal due	Interest due	Total due
2025	$ 139,836	$ 20,853	$ 160,689
2026	147,972	12,717	160,689
2027	43,800	4,042	47,842
2028	22,632	1,492	24,124
Total	$ 354,240	$ 39,104	$ 393,344

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.

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

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, 2024, and the contributions by the County totaled $18,823 for 2024.

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

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

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

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

G. DEFINED BENEFIT PENSION PLAN

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

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

G. DEFINED BENEFIT PENSION PLAN (CONTINUED)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $174,303 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $1,720,923. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

H. CLOSURE AND POST-CLOSURE CARE COST

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

The estimated closure cost is $224,353 and the estimated post-closure cost is $1,721,315. These figures comprise the estimated closure and post-closure cost of $1,945,668 and are obtained from the 2025 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2024 to June 30, 2025. The permit for 2024 identifies that the remaining volume capacity of the site is 65.22% of the original capacity and that the remaining life of the landfill is estimated to be 76 years. Actual costs may differ due to inflation, changes in technology, or changes in regulations. The County will cover these costs through future charges to landfill users and future ad valorem tax revenues.

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

I. INTERFUND TRANSFERS

A summary of interfund transfers by type is as follow:

From	To	Amount	Statutory authority
Operating transfers:			
Special Vehicle	General	$ 9,328	K.S.A. 8-145
General	Capital Improvement	282,000	K.S.A. 19-120
Total operating transfers		$ 291,328	

J. JOINT VENTURE

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

K. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County purchases commercial insurance to cover property, liability, and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three years.

L. MEDICAL SELF-INSURANCE

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

	Beginning of year liability	Claims and changes in estimates	Claim payments	End of year liability
2023	$ 16,065	$ 505,606	$ 518,475	$ 3,196
2024	3,196	707,235	705,610	4,821

M. SUBSEQUENT EVENTS

Management has evaluated subsequent events through April 28, 2025 and does not believe any events have occurred which affect the financial statement as presented.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1

WICHITA COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024

Fund	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General	$ 4,112,437	$ -	$ 4,112,437	$ 4,112,219	$ 218
Special purpose funds:					
Health	251,690	75,441	327,131	302,163	24,968
Election	43,600	-	43,600	34,156	9,444
Road and bridge	1,775,000	-	1,775,000	1,699,812	75,188
E-911 landline	13,633	-	13,633	4,658	8,975
Appraiser cost	205,690	-	205,690	190,887	14,803
Noxious weed	260,000	-	260,000	199,740	60,260
Employee benefits	340,000	-	340,000	340,000	-
E-911 combination	325,125	-	325,125	111,713	213,412
Rural fire	33,000	-	33,000	30,000	3,000
Cemetery	85,690	-	85,690	49,380	36,310
Special alcohol	1,526	-	1,526	-	1,526
Special parks and recreation	1,526	-	1,526	-	1,526
Special opioid	388	-	388	-	388
Business fund:					
Solid waste	430,000	-	430,000	311,047	118,953
Total	$ 7,879,305	$ 75,441	$ 7,954,746	$ 7,385,775	$ 568,971

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 3,090,943	$ 2,912,921	$ 2,833,235	$ 79,686
Delinquent tax	45,107	11,330	15,540	(4,210)
Motor vehicle tax	177,113	195,931	183,668	12,263
Recreational vehicle tax	3,110	2,585	3,566	(981)
16/20M vehicle tax	22,917	21,649	22,055	(406)
Commercial vehicle tax	8,900	9,173	7,953	1,220
Mineral production tax	11,027	12,184	10,000	2,184
Local sales tax	228,138	245,674	170,000	75,674
Compensating use tax	71,080	79,902	40,000	39,902
City law enforcement contract	87,000	90,000	87,000	3,000
Licenses, permits and fees	37,752	45,990	35,000	10,990
Interest on idle funds	163,374	235,947	50,000	185,947
Interest on taxes	26,586	12,376	18,000	(5,624)
Operating transfers	5,930	9,328	5,000	4,328
City airport appropriation	1,400	1,400	1,400	-
In lieu of tax	127,907	123,504	124,174	(670)
Other	81,266	26,648	-	26,648
Neighborhood revitalization rebate	(97,002)	(74,129)	(75,699)	1,570
Total receipts	4,092,548	3,962,413	$ 3,530,892	$ 431,521
Expenditures:				
Commissioners				
Personal services	39,908	67,407	$ 67,408	$ 1
Commodities	176	6	227	221
Contractual services	58,933	60,243	62,365	2,122
Subtotal	99,017	127,656	130,000	2,344
County Clerk				
Personal services	71,279	126,062	127,350	1,288
Commodities	4,069	2,721	5,500	2,779
Contractual services	10,855	38,819	28,150	(10,669)
Capital outlay	-	944	1,000	56
Subtotal	86,203	168,546	162,000	(6,546)
County Treasurer				
Personal services	69,340	114,849	127,805	12,956
Commodities	3,615	6,633	2,500	(4,133)
Contractual services	41,495	58,367	61,200	2,833
Capital outlay	-	370	1,500	1,130
Subtotal	114,450	180,219	193,005	12,786

WICHITA COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
County Attorney				
Personal services	$ 26,611	$ 46,126	$ 45,000	$ (1,126)
Commodities	-	156	3,000	2,844
Contractual services	22,721	22,214	21,731	(483)
Subtotal	49,332	68,496	69,731	1,235
District Court				
Commodities	5,362	1,454	2,000	546
Contractual services	9,669	14,073	24,100	10,027
Capital outlay	1,480	9,033	12,000	2,967
Subtotal	16,511	24,560	38,100	13,540
Register of Deeds				
Personal services	43,138	70,908	88,181	17,273
Commodities	3,675	1,479	9,200	7,721
Contractual services	28,317	27,300	34,600	7,300
Capital outlay	2,533	-	4,000	4,000
Subtotal	77,663	99,687	135,981	36,294
Courthouse				
Personal services	24,946	19,272	49,279	30,007
Commodities	13,351	7,064	20,500	13,436
Contractual services	253,497	353,376	225,850	(127,526)
Capital outlay	47,997	99,250	331,871	232,621
Subtotal	339,791	478,962	627,500	148,538
Appropriations				
Airport	36,550	48,050	48,050	-
Soil conservation	28,000	28,000	28,000	-
Extension council	151,000	153,500	153,500	-
Mental health	26,000	26,000	26,000	-
Hospital	1,047,099	1,035,372	1,035,372	-
Fair	55,000	60,000	60,000	-
Park	90,000	93,000	93,000	-
Library	78,085	81,500	81,500	-
Golf course	25,000	25,000	25,000	-
Historical society	20,000	20,000	20,000	-
Senior citizens	60,000	60,000	60,000	-
Economic development	35,000	25,000	25,000	-
Subtotal	1,651,734	1,655,422	1,655,422	-

WICHITA COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Sheriff				
Personal services	$ 262,736	$ 401,142	$ 410,646	$ 9,504
Commodities	54,868	44,664	51,500	6,836
Contractual services	206,835	287,750	243,552	(44,198)
Capital outlay	29,250	49,497	50,000	503
Subtotal	553,689	783,053	755,698	(27,355)
Emergency preparedness				
Personal services	23,162	55,000	77,000	22,000
Commodities	2,204	2,976	4,300	1,324
Contractual services	20,319	29,357	17,700	(11,657)
Capital outlay	29,350	8,472	51,000	42,528
Subtotal	75,035	95,805	150,000	54,195
Solid waste	126,870	148,553	195,000	46,447
Reimbursed expenditures	(1,421)	(740)	-	740
Operating transfers	743,000	282,000	-	(282,000)
Total expenditures	3,931,874	4,112,219	$ 4,112,437	$ 218
Receipts over (under) expenditures	160,674	(149,806)		
Unencumbered cash, beginning of year	786,103	946,777	$ 581,545	$ 365,232
Unencumbered cash, end of year	$ 946,777	$ 796,971		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 85,866	$ 90,607	$ 88,109	$ 2,498
Delinquent tax	1,221	326	432	(106)
Motor vehicle tax	5,254	5,512	5,101	411
Recreational vehicle tax	92	73	99	(26)
16/20M vehicle tax	661	646	613	33
Commercial vehicle tax	265	256	221	35
In lieu of tax	3,553	3,841	3,875	(34)
State and federal aid	15,795	12,000	10,000	2,000
Charges for services	157,310	164,186	90,000	74,186
Miscellaneous	2,530	77,857	-	77,857
Neighborhood revitalization rebate	(2,695)	(2,306)	(2,354)	48
Total receipts	269,852	352,998	$ 196,096	$ 156,902
Expenditures:				
Personal services	105,447	92,839	$ 105,200	$ 12,361
Commodities	149,626	123,441	89,300	(34,141)
Contractual services	34,593	85,883	54,390	(31,493)
Capital outlay	5,966	-	2,800	2,800
Expenditures	295,632	302,163	251,690	(50,473)
Adjustment for budget credits	-	-	75,441	75,441
Total expenditures	295,632	302,163	$ 327,131	$ 24,968
Receipts over (under) expenditures	(25,780)	50,835		
Unencumbered cash, beginning of year	112,065	86,285	$ 55,594	$ 30,691
Unencumbered cash, end of year	$ 86,285	$ 137,120		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 29,889	$ 31,576	$ 30,712	$ 864
Delinquent tax	334	103	150	(47)
Motor vehicle tax	1,584	1,903	1,777	126
Recreational vehicle tax	29	25	34	(9)
16/20M vehicle tax	111	215	213	2
Commercial vehicle tax	86	90	77	13
In lieu of tax	1,237	1,339	1,351	(12)
Neighborhood revitalization rebate	(938)	(804)	(821)	17
Total receipts	32,332	34,447	$ 33,493	$ 954
Expenditures:				
Personal services	7,800	8,400	$ 11,600	$ 3,200
Commodities	3,758	4,178	3,500	(678)
Contractual services	20,759	31,462	23,500	(7,962)
Capital outlay	7,248	9,700	5,000	(4,700)
Reimbursed expenditures	(162)	(19,584)	-	19,584
Operating transfers	3,000	-	-	-
Total expenditures	42,403	34,156	$ 43,600	$ 9,444
Receipts over (under) expenditures	(10,071)	291		
Unencumbered cash, beginning of year	21,721	11,650	$ 10,107	$ 1,543
Unencumbered cash, end of year	$ 11,650	$ 11,941		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 1,158,988	$ 1,353,404	$ 1,316,266	$ 37,138
Delinquent tax	18,534	4,642	5,827	(1,185)
Motor vehicle tax	77,804	75,685	68,864	6,821
Recreational vehicle tax	1,368	996	1,336	(340)
16/20M vehicle tax	9,822	9,565	8,270	1,295
Commercial vehicle tax	3,925	3,486	2,982	504
State aid	270,628	267,401	228,990	38,411
In lieu of tax	47,958	57,377	56,798	579
Miscellaneous	15,077	5,922	-	5,922
Neighborhood revitalization rebate	(36,371)	(34,438)	(35,168)	730
Total receipts	1,567,733	1,744,040	$ 1,654,165	$ 89,875
Expenditures:				
Personal services	614,281	632,045	$ 654,941	$ 22,896
Commodities	312,255	421,344	489,978	68,634
Contractual services	534,622	357,056	280,081	(76,975)
Capital outlay	167,105	293,376	350,000	56,624
Reimbursed expenditures	(3,426)	(4,009)	-	4,009
Total expenditures	1,624,837	1,699,812	$ 1,775,000	$ 75,188
Receipts over (under) expenditures	(57,104)	44,228		
Unencumbered cash, beginning of year	337,881	280,777	$ 120,835	$ 159,942
Unencumbered cash, end of year	$ 280,777	$ 325,005		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Miscellaneous	$ -	$ -	$ -	$ -
Expenditures:				
Contractual services	-	4,658	$ 13,633	$ 8,975
Receipts over (under) expenditures	-	(4,658)		
Unencumbered cash, beginning of year	13,633	13,633	$ 13,633	$ -
Unencumbered cash, end of year	$ 13,633	$ 8,975		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 111,998	$ 165,834	$ 161,272	$ 4,562
Delinquent tax	1,896	489	563	(74)
Motor vehicle tax	6,916	6,229	6,654	(425)
Recreational vehicle tax	119	94	129	(35)
16/20M vehicle tax	1,103	799	799	-
Commercial vehicle tax	334	1,226	288	938
In lieu of tax	4,635	7,030	7,094	(64)
Neighborhood revitalization rebate	(3,515)	(4,219)	(4,309)	90
Total receipts	123,486	177,482	$ 172,490	$ 4,992
Expenditures:				
Personal services	124,611	129,389	$ 126,940	$ (2,449)
Commodities	1,622	3,249	8,350	5,101
Contractual services	48,027	57,233	55,900	(1,333)
Capital outlay	-	2,884	14,500	11,616
Reimbursed expenditures	(352)	(1,868)	-	1,868
Total expenditures	173,908	190,887	$ 205,690	$ 14,803
Receipts over (under) expenditures	(50,422)	(13,405)		
Unencumbered cash, beginning of year	93,687	43,265	$ 33,200	$ 10,065
Unencumbered cash, end of year	$ 43,265	$ 29,860		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 326,820	$ 208,655	$ 202,992	$ 5,663
Delinquent tax	1,376	840	1,643	(803)
Motor vehicle tax	7,990	19,003	19,423	(420)
Recreational vehicle tax	149	252	377	(125)
16/20M vehicle tax	166	1,171	2,333	(1,162)
Commercial vehicle tax	457	934	841	93
In lieu of tax	13,526	8,849	10,734	(1,885)
Neighborhood revitalization rebate	(10,258)	(5,311)	(5,424)	113
Total receipts	340,226	234,393	$ 232,919	$ 1,474
Expenditures:				
Personal services	49,440	50,676	$ 52,406	$ 1,730
Commodities	201,978	221,877	202,612	(19,265)
Contractual services	33,786	35,300	44,982	9,682
Reimbursed expenditures	(84,337)	(108,113)	(40,000)	68,113
Total expenditures	200,867	199,740	$ 260,000	$ 60,260
Receipts over (under) expenditures	139,359	34,653		
Unencumbered cash (deficit), beginning of year	(69,230)	70,129	$ 27,081	$ 43,048
Unencumbered cash, end of year	$ 70,129	$ 104,782		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 273,233	$ 276,195	$ 268,611	$ 7,584
Delinquent tax	3,753	1,003	1,374	(371)
Motor vehicle tax	14,785	17,154	16,235	919
Recreational vehicle tax	260	226	315	(89)
16/20M vehicle tax	1,920	1,806	1,950	(144)
Commercial vehicle tax	742	807	703	104
In lieu of tax	11,307	11,710	11,811	(101)
Neighborhood revitalization rebate	(8,575)	(7,028)	(7,177)	149
Total receipts	297,425	301,873	$ 293,822	$ 8,051
Expenditures:				
Personal services	332,833	346,514	$ 340,000	$ (6,514)
Reimbursed expenditures	(6,552)	(6,514)	-	6,514
Total expenditures	326,281	340,000	$ 340,000	$ -
Receipts over (under) expenditures	(28,856)	(38,127)		
Unencumbered cash, beginning of year	75,472	46,616	$ 46,178	$ 438
Unencumbered cash, end of year	$ 46,616	$ 8,489		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Licenses, fees and permits	$ 63,360	$ 67,781	$ 60,000	$ 7,781
Expenditures:				
Contractual services	38,907	111,713	$ 325,125	$ 213,412
Receipts over (under) expenditures	24,453	(43,932)		
Unencumbered cash, beginning of year	256,125	280,578	$ 265,125	$ 15,453
Unencumbered cash, end of year	$ 280,578	$ 236,646		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 30,683	$ 30,623	$ 29,585	$ 1,038
Delinquent tax	184	53	-	53
Motor vehicle tax	1,167	1,313	1,133	180
Recreational vehicle tax	19	16	25	(9)
16/20M vehicle tax	231	235	242	(7)
Commercial vehicle tax	-	-	41	(41)
In lieu of tax	1,498	1,551	1,498	53
Neighborhood revitalization rebate	(1,021)	(787)	(814)	27
Total receipts	32,761	33,004	$ 31,710	$ 1,294
Expenditures:				
Appropriations	30,000	30,000	$ 30,000	$ -
Cash forward	-	-	3,000	3,000
Total expenditures	30,000	30,000	$ 33,000	$ 3,000
Receipts over (under) expenditures	2,761	3,004		
Unencumbered cash (deficit), beginning of year	(152)	2,609	$ 1,290	$ 1,319
Unencumbered cash, end of year	$ 2,609	$ 5,613		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 46,466	$ 45,633	$ 44,052	$ 1,581
Delinquent tax	371	82	-	82
Motor vehicle tax	2,536	2,133	1,717	416
Recreational vehicle tax	42	26	38	(12)
16/20M vehicle tax	541	501	516	(15)
Commercial vehicle tax	-	-	61	(61)
In lieu of tax	2,269	2,311	1,291	1,020
City of Leoti	1,400	1,400	1,400	-
Charges for services	3,000	800	-	800
Miscellaneous	1,662	1,060	-	1,060
Neighborhood revitalization rebate	(1,546)	(1,173)	(1,213)	40
Total receipts	56,741	52,773	$ 47,862	$ 4,911
Expenditures:				
Personal services	28,456	35,421	$ 30,000	$ (5,421)
Commodities	4,743	4,046	13,660	9,614
Contractual services	18,512	9,913	17,030	7,117
Capital outlay	-	-	5,000	5,000
Cash forward	-	-	20,000	20,000
Total expenditures	51,711	49,380	$ 85,690	$ 36,310
Receipts over (under) expenditures	5,030	3,393		
Unencumbered cash, beginning of year	53,623	58,653	$ 37,828	$ 20,825
Unencumbered cash, end of year	$ 58,653	$ 62,046		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Cash receipts:				
Local alcohol liquor tax	$ 469	$ 164	$ 172	$ (8)
Expenditures:				
Contractual services	-	-	$ 1,526	$ 1,526
Receipts over (under) expenditures	469	164		
Unencumbered cash, beginning of year	1,022	1,491	$ 1,354	$ 137
Unencumbered cash, end of year	$ 1,491	$ 1,655		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Cash receipts:				
Local alcohol liquor tax	$ 469	$ 164	$ 172	$ (8)
Expenditures:				
Capital outlay	-	-	$ 1,526	$ 1,526
Receipts over (under) expenditures	469	164		
Unencumbered cash, beginning of year	1,022	1,491	$ 1,354	$ 137
Unencumbered cash, end of year	$ 1,491	$ 1,655		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

SPECIAL OPIOID FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State of Kansas	$ 3,579	$ 3,910	$ -	$ 3,910
Expenditures:				
Contractual services	-	-	$ 388	$ 388
Receipts over (under) expenditures	3,579	3,910		
Unencumbered cash, beginning of year	388	3,967	$ 388	$ 3,579
Unencumbered cash, end of year	$ 3,967	$ 7,877		

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, 2024

	Capital improvement	Women, infants and children grant	Bio-terrorism	Equipment reserve
Receipts:				
Licenses, permits and fees	$ -	$ -	$ -	$ -
Fines, forfeitures and penalties	-	-	-	-
State and federal aid	-	14,227	8,533	-
Miscellaneous	-	-	-	-
Operating transfers	282,000	-	-	-
Total receipts	282,000	14,227	8,533	-
Expenditures:				
Personal services	-	9,175	3,008	-
Commodities	-	1,020	1,543	-
Contractual services	-	4,797	6,600	-
Capital outlay	-	-	-	-
Paid to state	-	-	-	-
Operating transfers	-	-	-	-
Total expenditures	-	14,992	11,151	-
Receipts over (under) expenditures	282,000	(765)	(2,618)	-
Unencumbered cash, beginning of year	821,460	11,589	1,898	647,343
Unencumbered cash, (deficit) end of year	$ 1,103,460	$ 10,824	$ (720)	$ 647,343

Register of Deeds technology	Law enforcement trust	Road machinery	Special highway improvement	Treasurer technology
$ 3,922	$ -	$ -	$ -	$ 980
-	1,090	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
3,922	1,090	-	-	980
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
4,858	-	-	-	-
-	-	-	-	-
-	-	-	-	-
4,858	-	-	-	-
(936)	1,090	-	-	980
20,379	11,470	84,309	163,264	7,226
$ 19,443	$ 12,560	$ 84,309	$ 163,264	$ 8,206

WICHITA COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2024

	Clerk technology	MVE income	Concealed carry	Special vehicle
Receipts:				
Licenses, permits and fees	$ 980	$ 2,840	$ -	$ 26,144
Fines, forfeitures and penalties	-	-	-	-
State and federal aid	-	-	-	-
Miscellaneous	-	-	-	30
Operating transfers	-	-	-	-
Total receipts	980	2,840	-	26,174
Expenditures:				
Personal services	-	-	-	-
Commodities	-	-	-	2,680
Contractual services	-	3,330	-	14,561
Capital outlay	-	-	-	1,545
Paid to state	-	-	-	-
Operating transfers	-	-	-	9,328
Total expenditures	-	3,330	-	28,114
Receipts over (under) expenditures	980	(490)	-	(1,940)
Unencumbered cash, beginning of year	7,225	3,736	748	9,328
Unencumbered cash, (deficit) end of year	$ 8,205	$ 3,246	$ 748	$ 7,388

See Independent Auditor's Report.

Prosecuting attorney training	Attorney's diversion agreement	Boot Hill Trail	Total
$ 251	$ 2,745	$ -	$ 37,862
-	-	-	1,090
-	-	-	22,760
-	-	5,000	5,030
-	-	-	282,000
251	2,745	5,000	348,742
-	-	-	12,183
-	2,958	-	8,201
-	-	-	29,288
-	-	-	6,403
113	-	-	113
-	-	-	9,328
113	2,958	-	65,516
138	(213)	5,000	283,226
461	28,545	-	1,818,981
$ 599	$ 28,332	$ 5,000	$ 2,102,207

WICHITA COUNTY, KANSAS

SOLID WASTE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Charges for services	$ 75,802	$ 83,326	$ 80,000	$ 3,326
Special assessments	77,183	73,327	75,000	(1,673)
Other income	22,449	5,841	40,000	(34,159)
Credit from general	126,870	148,553	195,000	(46,447)
Total receipts	302,304	311,047	$ 390,000	$ (78,953)
Expenditures:				
Personal services	150,568	160,386	$ 183,610	$ 23,224
Commodities	16,395	18,825	96,990	78,165
Contractual services	105,726	107,714	149,400	41,686
Capital outlay	29,615	24,122	-	(24,122)
Total expenditures	302,304	311,047	$ 430,000	$ 118,953
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-	$ 40,000	$ (40,000)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
Receipts:		
Charges for services	$ 500,840	$ 580,833
Interest	270	180
Total receipts	501,110	581,013
Expenditures:		
Fees	414,381	588,841
Claims	91,225	118,394
Reimbursement	(1,358)	(899)
Total expenditures	504,248	706,336
Receipts over (under) expenditures	(3,138)	(125,323)
Unencumbered cash, beginning of year	196,653	193,515
Unencumbered cash, end of year	$ 193,515	$ 68,192

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2024

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County Clerk	$ -	$ 1,443	$ 1,443	$ -
Register of Deeds	50	38,145	38,195	-
District Court	7,632	11,313	12,185	6,760
Sheriff	-	4,385	4,385	-
County Treasurer	6,721,728	10,010,706	10,198,529	6,533,905
Local taxing districts	3,120	3,906,270	3,908,509	881
Motor vehicle fees and sales tax collection	6,692	1,328,541	1,318,923	16,310
Payroll clearing funds	-	585,120	585,120	-
Oil/gas depletion	162,117	-	-	162,117
Fish and game licenses	-	1,000	1,000	-
Heritage Trust	904	1,961	2,144	721
Flex Spending	2,102	29,002	27,376	3,728
Total	$ 6,904,345	$ 15,917,886	$ 16,097,809	$ 6,724,422

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