WICHITA COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2025

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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

PATRICK M. FRIESS, CPA
JOHN W. HENDRICKSON, CPA
JEREMY J. APPEL, CPA

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, 2025 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, 2025, 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, 2025, 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, 2024 (not presented herein), and have issued our report thereon dated April 28, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 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 2024 column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2025 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

October 13, 2026

WICHITA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2025

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
General	$ 796,971	$ -	$ 3,896,817
Special purpose funds:			
Health	137,120	-	223,381
Election	11,941	-	43,003
Road and bridge	325,005	-	1,700,740
E-911 landline	8,975	-	-
Appraiser cost	29,860	-	206,533
Noxious weed	104,782	-	190,276
Employee benefits	8,489	-	378,604
E-911 combination	236,646	-	64,548
Rural fire	5,613	-	27,655
Cemetery	62,046	-	53,273
Special alcohol	1,655	-	139
Special parks and recreation	1,655	-	139
Special opioid	7,877	-	2,412
Non-budgeted special purpose funds:			
Capital improvement	1,103,460	-	45,000
Women, infants and children grant	10,824	-	11,331
Bio-terrorism	(720)	-	18,607
Equipment reserve	647,343	-	145,000
Register of Deeds technology	19,443	-	4,464
Law enforcement trust	12,560	-	734
Road machinery	84,309	-	-
Special highway improvement	163,264	-	-
Treasurer technology	8,206	-	1,116
Clerk technology	8,205	-	1,116
MVE income	3,246	-	2,500
Concealed carry	748	-	130
Special vehicle	7,388	-	25,433
Prosecuting attorney training	599	-	1,001
Attorney's diversion agreement	28,332	-	3,909
Boot Hill Trail	5,000	-	-
Total special purpose funds	3,043,871	-	3,151,044

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 4,005,486	$ 688,302	$ 43,023	$ 731,325
314,945	45,556	7,211	52,767
26,214	28,730	-	28,730
1,827,470	198,275	81,012	279,287
-	8,975	-	8,975
180,640	55,753	-	55,753
202,571	92,487	392	92,879
379,681	7,412	-	7,412
149,285	151,909	12,122	164,031
30,000	3,268	-	3,268
61,684	53,635	-	53,635
-	1,794	-	1,794
-	1,794	-	1,794
-	10,289	-	10,289
273,208	875,252	-	875,252
15,263	6,892	-	6,892
26,300	(8,413)	7,033	(1,380)
60,000	732,343	-	732,343
(660)	24,567	-	24,567
137	13,157	-	13,157
56,483	27,826	-	27,826
143,410	19,854	-	19,854
-	9,322	-	9,322
-	9,321	-	9,321
1,659	4,087	-	4,087
845	33	-	33
22,803	10,018	-	10,018
147	1,453	-	1,453
875	31,366	-	31,366
-	5,000	-	5,000
3,772,960	2,421,955	107,770	2,529,725

WICHITA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2025

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
Business funds:			
Solid waste	$ -	$ -	$ 343,416
Corporate plan health	68,192	-	758,346
Total business funds	68,192	-	1,101,762
Total - excluding agency funds	$ 3,909,034	$ -	$ 8,149,623

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

- Total cash
- Agency funds

- Total - excluding agency funds

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

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 343,416	$ -	$ 1,312	$ 1,312
698,051	128,487	9,902	138,389
1,041,467	128,487	11,214	139,701
$ 8,819,913	$ 3,238,744	$ 162,007	$ 3,400,751

	$ 200
	(89,502)
	137,408
	7,988
	138,397
	1,249,523
	5,488,526
	3,235,642
	200
	5,130
	10,173,511
	(6,772,760)
	$ 3,400,751

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.

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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (Continued)

The following types of funds comprise the financial activities of the County for the year ended December 31, 2025:

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.

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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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

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.

B. COMPLIANCE WITH KANSAS STATUTES (CONTINUED)

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.

The budget law provided by K.S.A 79-2935 prohibits the creation of indebtedness in any fund in excess of budgeted limits in that fund. The Health and Employee Benefits funds had budget violations of $24,517 and $9,681, respectively.

C. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). 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, 2025, the County's carrying amount of deposits was $10,173,311 and the bank balance was $11,843,576. Of the bank balance, $500,200 was covered by federal depository insurance, and $11,343,376 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, 2025, were as follows:

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
Finance leases:					
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	$ 82,011	$ -	$ 39,631	$ 42,380	$ 5,741
John Deere 624L Wheel Loader Issued March 10, 2023 In the amount of $179,615 At interest rate of 6.40% Maturing March 10, 2028	82,469	-	18,687	63,782	5,436
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	189,760	-	81,517	108,243	9,678
John Deere 672GB Motor Grader Issued June 2, 2025 In the amount of $399,871 At interest rate of 4.80% Maturing June 2, 2031	-	399,871	80,000	319,871	-
Total long-term debt	$ 354,240	$ 399,871	$ 219,835	$ 534,276	$ 20,855

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

	Principal due	Interest due	Total due
2026	$ 195,265	$ 28,071	$ 223,336
2027	93,363	17,126	110,489
2028	74,544	12,226	86,770
2029	54,434	8,213	62,647
2030	57,047	5,600	62,647
2031	59,623	2,862	62,485
Total	$ 534,276	$ 74,098	$ 608,374

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, 2025, and the contributions by the County totaled $19,867 for 2025.

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

General Information about the 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.kspers.gov 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 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $192,908 for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $1,573,133. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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.kspers.gov 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 $206,333 and the estimated post-closure cost is $2,102,001. These figures comprise the estimated closure and post-closure cost of $2,308,334 and are obtained from the 2025 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2025 to June 30, 2026. The permit for 2025 identifies that the remaining volume capacity of the site is 59.55% of the original capacity and that the remaining life of the landfill is estimated to be 109 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. 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. INTERFUND TRANSFERS

A summary of interfund transfers by type is as follow:

From	To	Amount	Statutory authority
Operating transfers:			
General	Capital Improvement	$ 45,000	K.S.A. 19-120
General	Equipment Reserve	45,000	K.S.A. 19-119
Road and Bridge	Equipment Reserve	100,000	K.S.A. 19-119
Special Vehicle	General	7,418	K.S.A. 8-145
Total operating transfers		$ 197,418	

K. 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.

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
2024	$ 3,196	$ 708,860	$ 707,235	$ 4,821
2025	4,821	703,132	698,051	9,902

M. SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 13, 2026, the date on which the financial statement was available to be used. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed with the financial statement.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

WICHITA COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2025

Fund	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General	$ 4,101,957	$ -	$ 4,101,957	$ 4,005,486	$ 96,471
Special purpose funds:					
Health	290,428	-	290,428	314,945	(24,517)
Election	43,600	-	43,600	26,214	17,386
Road and bridge	1,850,000	-	1,850,000	1,827,470	22,530
E-911 landline	13,633	-	13,633	-	13,633
Appraiser cost	213,150	-	213,150	180,640	32,510
Noxious weed	220,000	-	220,000	202,571	17,429
Employee benefits	370,000	-	370,000	379,681	(9,681)
E-911 combination	240,578	-	240,578	149,285	91,293
Rural fire	30,000	-	30,000	30,000	-
Cemetery	89,000	-	89,000	61,684	27,316
Special alcohol	2,373	-	2,373	-	2,373
Special parks and recreation	2,373	-	2,373	-	2,373
Special opioid	11,967	-	11,967	-	11,967
Business fund:					
Solid waste	430,000	-	430,000	343,416	86,584
Total	$ 7,909,059	$ -	$ 7,909,059	$ 7,521,392	$ 387,667

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 2,912,921	$ 2,921,873	$ 2,846,655	$ 75,218
Delinquent tax	11,330	14,602	14,733	(131)
Motor vehicle tax	195,931	202,624	180,169	22,455
Recreational vehicle tax	2,585	2,639	3,886	(1,247)
16/20M vehicle tax	21,649	27,476	22,294	5,182
Commercial vehicle tax	9,173	8,244	9,502	(1,258)
Mineral production tax	12,184	8,998	10,000	(1,002)
Local sales tax	245,674	207,133	180,000	27,133
Compensating use tax	79,902	78,926	40,000	38,926
City law enforcement contract	90,000	90,000	87,000	3,000
Licenses, permits and fees	45,990	41,811	35,000	6,811
Interest on idle funds	235,947	203,750	115,000	88,750
Interest on taxes	12,376	14,610	18,000	(3,390)
Operating transfers	9,328	7,418	5,000	2,418
City airport appropriation	1,400	1,400	1,400	-
In lieu of tax	123,504	127,143	130,124	(2,981)
Other	26,648	4,542	-	4,542
Neighborhood revitalization rebate	(74,129)	(66,372)	(65,628)	(744)
Total receipts	3,962,413	3,896,817	$ 3,633,135	$ 263,682
Expenditures:				
Commissioners				
Personal services	67,407	69,093	$ 69,094	$ 1
Commodities	6	-	256	256
Contractual services	60,243	48,418	62,365	13,947
Subtotal	127,656	117,511	131,715	14,204
County Clerk				
Personal services	126,062	133,324	129,392	(3,932)
Commodities	2,721	2,829	8,000	5,171
Contractual services	38,819	42,139	28,150	(13,989)
Capital outlay	944	2,192	1,000	(1,192)
Subtotal	168,546	180,484	166,542	(13,942)
County Treasurer				
Personal services	114,849	105,777	131,640	25,863
Commodities	6,633	6,825	3,500	(3,325)
Contractual services	58,367	61,086	58,000	(3,086)
Capital outlay	370	858	500	(358)
Subtotal	180,219	174,546	193,640	19,094

WICHITA COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
County Attorney				
Personal services	$ 46,126	$ 46,769	$ 46,769	$ -
Commodities	156	-	3,000	3,000
Contractual services	22,214	23,268	21,731	(1,537)
Subtotal	68,496	70,037	71,500	1,463
District Court				
Commodities	1,454	838	2,000	1,162
Contractual services	14,073	18,179	18,400	221
Capital outlay	9,033	-	12,000	12,000
Subtotal	24,560	19,017	32,400	13,383
Register of Deeds				
Personal services	70,908	90,092	89,890	(202)
Commodities	1,479	2,693	6,200	3,507
Contractual services	27,300	27,404	47,600	20,196
Capital outlay	-	-	1,000	1,000
Subtotal	99,687	120,189	144,690	24,501
Courthouse				
Personal services	19,272	25,970	49,279	23,309
Commodities	7,064	9,915	20,500	10,585
Contractual services	353,376	431,368	225,850	(205,518)
Capital outlay	99,250	72,760	331,871	259,111
Subtotal	478,962	540,013	627,500	87,487
Appropriations				
Airport	48,050	48,950	48,950	-
Soil conservation	28,000	28,000	28,000	-
Extension council	153,500	153,500	153,500	-
Mental health	26,000	24,000	24,000	-
Hospital	1,035,372	1,006,451	1,006,451	-
Fair	60,000	60,000	60,000	-
Park	93,000	98,504	95,000	(3,504)
Library	81,500	83,300	83,300	-
Golf course	25,000	30,000	30,000	-
Historical society	20,000	25,000	25,000	-
Senior citizens	60,000	65,000	65,000	-
Economic development	25,000	32,500	32,500	-
Subtotal	1,655,422	1,655,205	1,651,701	(3,504)

WICHITA COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Sheriff				
Personal services	$ 401,142	$ 434,774	$ 422,184	$ (12,590)
Commodities	44,664	47,184	37,000	(10,184)
Contractual services	287,750	284,712	266,435	(18,277)
Capital outlay	49,497	-	6,000	6,000
Subtotal	783,053	766,670	731,619	(35,051)
Emergency preparedness				
Personal services	55,000	56,100	78,650	22,550
Commodities	2,976	4,256	15,000	10,744
Contractual services	29,357	30,618	12,000	(18,618)
Capital outlay	8,472	-	10,000	10,000
Subtotal	95,805	90,974	115,650	24,676
Solid waste	148,553	181,177	235,000	53,823
Reimbursed expenditures	(740)	(337)	-	337
Operating transfers	282,000	90,000	-	(90,000)
Total expenditures	4,112,219	4,005,486	$ 4,101,957	$ 96,471
Receipts over (under) expenditures	(149,806)	(108,669)		
Unencumbered cash, beginning of year	946,777	796,971	$ 468,822	$ 328,149
Unencumbered cash, end of year	$ 796,971	$ 688,302		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 90,607	$ 89,051	$ 86,744	$ 2,307
Delinquent tax	326	442	458	(16)
Motor vehicle tax	5,512	6,166	5,603	563
Recreational vehicle tax	73	81	121	(40)
16/20M vehicle tax	646	763	693	70
Commercial vehicle tax	256	254	295	(41)
In lieu of tax	3,841	3,875	4,084	(209)
State and federal aid	12,000	12,000	10,000	2,000
Charges for services	164,186	110,487	105,000	5,487
Miscellaneous	77,857	2,285	-	2,285
Neighborhood revitalization rebate	(2,306)	(2,023)	(2,000)	(23)
Total receipts	352,998	223,381	$ 210,998	$ 12,383
Expenditures:				
Personal services	92,839	140,991	$ 108,000	$ (32,991)
Commodities	123,441	106,606	123,000	16,394
Contractual services	85,883	47,880	56,628	8,748
Capital outlay	-	19,468	2,800	(16,668)
Total expenditures	302,163	314,945	$ 290,428	$ (24,517)
Receipts over (under) expenditures	50,835	(91,564)		
Unencumbered cash, beginning of year	86,285	137,120	$ 79,430	$ 57,690
Unencumbered cash, end of year	$ 137,120	$ 45,556		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 31,576	$ 39,475	$ 38,466	$ 1,009
Delinquent tax	103	176	160	16
Motor vehicle tax	1,903	2,148	1,953	195
Recreational vehicle tax	25	28	42	(14)
16/20M vehicle tax	215	266	242	24
Commercial vehicle tax	90	89	103	(14)
In lieu of tax	1,339	1,718	1,719	(1)
Neighborhood revitalization rebate	(804)	(897)	(887)	(10)
Total receipts	34,447	43,003	$ 41,798	$ 1,205
Expenditures:				
Personal services	8,400	8,400	$ 11,600	$ 3,200
Commodities	4,178	5,751	3,500	(2,251)
Contractual services	31,462	12,063	23,500	11,437
Capital outlay	9,700	-	5,000	5,000
Reimbursed expenditures	(19,584)	-	-	-
Total expenditures	34,156	26,214	$ 43,600	$ 17,386
Receipts over (under) expenditures	291	16,789		
Unencumbered cash, beginning of year	11,650	11,941	$ 1,802	$ 10,139
Unencumbered cash, end of year	$ 11,941	$ 28,730		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 1,353,404	$ 1,274,188	$ 1,241,357	$ 32,831
Delinquent tax	4,642	6,371	6,845	(474)
Motor vehicle tax	75,685	90,456	83,703	6,753
Recreational vehicle tax	996	1,186	1,805	(619)
16/20M vehicle tax	9,565	10,302	10,358	(56)
Commercial vehicle tax	3,486	3,765	4,414	(649)
State aid	267,401	264,646	265,931	(1,285)
In lieu of tax	57,377	55,444	54,978	466
Miscellaneous	5,922	23,325	-	23,325
Neighborhood revitalization rebate	(34,438)	(28,943)	(28,619)	(324)
Total receipts	1,744,040	1,700,740	$ 1,640,772	$ 59,968
Expenditures:				
Personal services	632,045	636,761	$ 650,000	$ 13,239
Commodities	421,344	423,665	225,000	(198,665)
Contractual services	357,056	393,848	590,000	196,152
Capital outlay	293,376	273,999	385,000	111,001
Reimbursed expenditures	(4,009)	(803)	-	803
Operating transfers	-	100,000	-	(100,000)
Total expenditures	1,699,812	1,827,470	$ 1,850,000	$ 22,530
Receipts over (under) expenditures	44,228	(126,730)		
Unencumbered cash, beginning of year	280,777	325,005	$ 209,228	$ 115,777
Unencumbered cash, end of year	$ 325,005	$ 198,275		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Miscellaneous	$ -	$ -	$ -	$ -
Expenditures:				
Contractual services	4,658	-	$ 13,633	$ 13,633
Receipts over (under) expenditures	(4,658)	-		
Unencumbered cash, beginning of year	13,633	8,975	$ 13,633	$ (4,658)
Unencumbered cash, end of year	$ 8,975	$ 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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 165,834	$ 189,480	$ 184,632	$ 4,848
Delinquent tax	489	836	839	(3)
Motor vehicle tax	6,229	10,685	10,256	429
Recreational vehicle tax	94	141	221	(80)
16/20M vehicle tax	799	996	1,269	(273)
Commercial vehicle tax	1,226	454	541	(87)
In lieu of tax	7,030	8,245	8,230	15
Neighborhood revitalization rebate	(4,219)	(4,304)	(4,257)	(47)
Total receipts	177,482	206,533	$ 201,731	$ 4,802
Expenditures:				
Personal services	129,389	131,276	$ 134,600	$ 3,324
Commodities	3,249	1,012	8,350	7,338
Contractual services	57,233	50,741	56,200	5,459
Capital outlay	2,884	-	14,000	14,000
Reimbursed expenditures	(1,868)	(2,389)	-	2,389
Total expenditures	190,887	180,640	$ 213,150	$ 32,510
Receipts over (under) expenditures	(13,405)	25,893		
Unencumbered cash, beginning of year	43,265	29,860	$ 11,419	$ 18,441
Unencumbered cash, end of year	$ 29,860	$ 55,753		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 208,655	$ 166,327	$ 157,246	$ 9,081
Delinquent tax	840	948	1,056	(108)
Motor vehicle tax	19,003	15,917	12,909	3,008
Recreational vehicle tax	252	205	279	(74)
16/20M vehicle tax	1,171	2,906	1,597	1,309
Commercial vehicle tax	934	616	681	(65)
In lieu of tax	8,849	7,023	6,907	116
Neighborhood revitalization rebate	(5,311)	(3,666)	(3,625)	(41)
Total receipts	234,393	190,276	$ 177,050	$ 13,226
Expenditures:				
Personal services	50,676	48,047	$ 51,942	$ 3,895
Commodities	221,877	209,006	156,076	(52,930)
Contractual services	35,300	37,284	44,982	7,698
Capital outlay	-	475	7,000	6,525
Reimbursed expenditures	(108,113)	(92,241)	(40,000)	52,241
Total expenditures	199,740	202,571	$ 220,000	$ 17,429
Receipts over (under) expenditures	34,653	(12,295)		
Unencumbered cash, beginning of year	70,129	104,782	$ 42,950	$ 61,832
Unencumbered cash, end of year	$ 104,782	$ 92,487		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 276,195	$ 347,428	$ 338,489	$ 8,939
Delinquent tax	1,003	1,549	1,397	152
Motor vehicle tax	17,154	18,948	17,081	1,867
Recreational vehicle tax	226	247	368	(121)
16/20M vehicle tax	1,806	2,429	2,114	315
Commercial vehicle tax	807	777	901	(124)
In lieu of tax	11,710	15,119	14,661	458
Neighborhood revitalization rebate	(7,028)	(7,893)	(7,804)	(89)
Total receipts	301,873	378,604	$ 367,207	$ 11,397
Expenditures:				
Personal services	346,514	386,229	$ 370,000	$ (16,229)
Reimbursed expenditures	(6,514)	(6,548)	-	6,548
Total expenditures	340,000	379,681	$ 370,000	$ (9,681)
Receipts over (under) expenditures	(38,127)	(1,077)		
Unencumbered cash, beginning of year	46,616	8,489	$ 2,793	$ 5,696
Unencumbered cash, end of year	$ 8,489	$ 7,412		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Licenses, fees and permits	$ 67,781	$ 64,548	$ 60,000	$ 4,548
Expenditures:				
Contractual services	111,713	149,285	$ 240,578	$ 91,293
Receipts over (under) expenditures	(43,932)	(84,737)		
Unencumbered cash, beginning of year	280,578	236,646	$ 180,578	$ 56,068
Unencumbered cash, end of year	$ 236,646	$ 151,909		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 30,623	$ 25,066	$ 24,274	$ 792
Delinquent tax	53	99	-	99
Motor vehicle tax	1,313	1,365	1,192	173
Recreational vehicle tax	16	18	28	(10)
16/20M vehicle tax	235	296	251	45
Commercial vehicle tax	-	65	68	(3)
In lieu of tax	1,551	1,322	1,315	7
Neighborhood revitalization rebate	(787)	(576)	(568)	(8)
Total receipts	33,004	27,655	$ 26,560	$ 1,095
Expenditures:				
Appropriations	30,000	30,000	$ 30,000	$ -
Receipts over (under) expenditures	3,004	(2,345)		
Unencumbered cash, beginning of year	2,609	5,613	$ 4,940	$ 673
Unencumbered cash, end of year	$ 5,613	$ 3,268	$ 1,500	$ 1,768

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 45,633	$ 42,543	$ 41,201	$ 1,342
Delinquent tax	82	162	-	162
Motor vehicle tax	2,133	2,041	1,778	263
Recreational vehicle tax	26	26	41	(15)
16/20M vehicle tax	501	448	380	68
Commercial vehicle tax	-	96	101	(5)
In lieu of tax	2,311	2,244	2,373	(129)
City of Leoti	1,400	1,400	1,400	-
Charges for services	800	5,000	-	5,000
Miscellaneous	1,060	290	-	290
Neighborhood revitalization rebate	(1,173)	(977)	(964)	(13)
Total receipts	52,773	53,273	$ 46,310	$ 6,963
Expenditures:				
Personal services	35,421	38,322	$ 33,310	$ (5,012)
Commodities	4,046	4,698	13,660	8,962
Contractual services	9,913	6,655	17,030	10,375
Capital outlay	-	12,009	5,000	(7,009)
Cash forward	-	-	20,000	20,000
Total expenditures	49,380	61,684	$ 89,000	$ 27,316
Receipts over (under) expenditures	3,393	(8,411)		
Unencumbered cash, beginning of year	58,653	62,046	$ 42,690	$ 19,356
Unencumbered cash, end of year	$ 62,046	$ 53,635		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Local alcohol liquor tax	$ 164	$ 139	$ 710	$ (571)
Expenditures:				
Contractual services	-	-	$ 2,373	$ 2,373
Receipts over (under) expenditures	164	139		
Unencumbered cash, beginning of year	1,491	1,655	$ 1,663	$ (8)
Unencumbered cash, end of year	$ 1,655	$ 1,794		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Local alcohol liquor tax	$ 164	$ 139	$ 710	$ (571)
Expenditures:				
Capital outlay	-	-	$ 2,373	$ 2,373
Receipts over (under) expenditures	164	139		
Unencumbered cash, beginning of year	1,491	1,655	$ 1,663	$ (8)
Unencumbered cash, end of year	$ 1,655	$ 1,794		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State of Kansas	$ 3,910	$ 2,412	$ 4,000	$ (1,588)
Expenditures:				
Contractual services	-	-	$ 11,967	$ 11,967
Receipts over (under) expenditures	3,910	2,412		
Unencumbered cash, beginning of year	3,967	7,877	$ 7,967	$ (90)
Unencumbered cash, end of year	$ 7,877	$ 10,289		

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, 2025

	Capital improvement	Women, infants and children grant	Bio-terrorism	Equipment reserve
Receipts:				
Licenses, permits and fees	$ -	$ -	$ -	$ -
Fines, forfeitures and penalties	-	-	-	-
State and federal aid	-	11,331	18,607	-
Miscellaneous	-	-	-	-
Operating transfers	45,000	-	-	145,000
Total receipts	45,000	11,331	18,607	145,000
Expenditures:				
Personal services	-	9,193	2,122	-
Commodities	-	2,983	1,575	-
Contractual services	-	3,087	22,603	-
Capital outlay	273,208	-	-	60,000
Paid to state	-	-	-	-
Operating transfers	-	-	-	-
Total expenditures	273,208	15,263	26,300	60,000
Receipts over (under) expenditures	(228,208)	(3,932)	(7,693)	85,000
Unencumbered cash (deficit), beginning of year	1,103,460	10,824	(720)	647,343
Unencumbered cash (deficit), end of year	$ 875,252	$ 6,892	$ (8,413)	$ 732,343

Register of Deeds technology	Law enforcement trust	Road machinery	Special highway improvement	Treasurer technology
$ 4,464	$ -	$ -	$ -	$ 1,116
-	734	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
4,464	734	-	-	1,116
-	-	-	-	-
-	-	-	-	-
-	137	-	-	-
(660)	-	56,483	143,410	-
-	-	-	-	-
-	-	-	-	-
(660)	137	56,483	143,410	-
5,124	597	(56,483)	(143,410)	1,116
19,443	12,560	84,309	163,264	8,206
$ 24,567	$ 13,157	$ 27,826	$ 19,854	$ 9,322

WICHITA COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2025

	Clerk technology	MVE income	Concealed carry	Special vehicle
Receipts:				
Licenses, permits and fees	$ 1,116	$ 2,500	$ 130	$ 25,387
Fines, forfeitures and penalties	-	-	-	-
State and federal aid	-	-	-	-
Miscellaneous	-	-	-	46
Operating transfers	-	-	-	-
Total receipts	1,116	2,500	130	25,433
Expenditures:				
Personal services	-	-	-	-
Commodities	-	-	-	2,257
Contractual services	-	1,659	-	10,023
Capital outlay	-	-	845	3,105
Paid to state	-	-	-	-
Operating transfers	-	-	-	7,418
Total expenditures	-	1,659	845	22,803
Receipts over (under) expenditures	1,116	841	(715)	2,630
Unencumbered cash (deficit), beginning of year	8,205	3,246	748	7,388
Unencumbered cash (deficit), end of year	$ 9,321	$ 4,087	$ 33	$ 10,018

See Independent Auditor's Report.

Prosecuting attorney training	Attorney's diversion agreement	Boot Hill Trail	Total
$ 1,001	$ 3,909	$ -	$ 39,623
-	-	-	734
-	-	-	29,938
-	-	-	46
-	-	-	190,000
1,001	3,909	-	260,341
-	-	-	11,315
-	-	-	6,815
-	875	-	38,384
-	-	-	536,391
147	-	-	147
-	-	-	7,418
147	875	-	600,470
854	3,034	-	(340,129)
599	28,332	5,000	2,102,207
$ 1,453	$ 31,366	$ 5,000	$ 1,762,078

WICHITA COUNTY, KANSAS

SOLID WASTE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Charges for services	$ 83,326	$ 83,889	$ 80,000	$ 3,889
Special assessments	73,327	72,865	75,000	(2,135)
Other income	5,841	5,485	40,000	(34,515)
Credit from general	148,553	181,177	235,000	(53,823)
Total receipts	311,047	343,416	$ 430,000	$ (86,584)
Expenditures:				
Personal services	160,386	169,150	$ 183,610	$ 14,460
Commodities	18,825	23,062	96,990	73,928
Contractual services	107,714	119,973	149,400	29,427
Capital outlay	24,122	31,231	-	(31,231)
Total expenditures	311,047	343,416	$ 430,000	$ 86,584
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-	$ -	$ -
Unencumbered cash, end of year	$ -	$ -		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

CORPORATE PLAN HEALTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	2025
Receipts:		
Charges for services	$ 580,833	$ 758,313
Interest	180	33
Total receipts	581,013	758,346
Expenditures:		
Fees	588,841	573,159
Claims	118,394	124,892
Reimbursement	(899)	-
Total expenditures	706,336	698,051
Receipts over (under) expenditures	(125,323)	60,295
Unencumbered cash, beginning of year	193,515	68,192
Unencumbered cash, end of year	$ 68,192	$ 128,487

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2025

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County Clerk	$ -	$ 745	$ 745	$ -
Register of Deeds	-	47,071	41,941	5,130
District Court	6,760	10,589	17,149	200
Sheriff	-	8,250	8,250	-
County Treasurer	6,533,905	10,531,362	10,616,804	6,448,463
Local taxing districts	881	3,893,438	3,892,126	2,193
Motor vehicle fees and sales tax collection	16,310	1,270,597	1,140,693	146,214
Payroll clearing funds	-	386,769	386,769	-
Oil and gas depletion	162,117	-	-	162,117
Fish and game licenses	-	506	574	(68)
Heritage Trust	721	2,232	2,430	523
Flex spending	3,728	30,194	25,934	7,988
Total	$ 6,724,422	$ 16,181,753	$ 16,133,415	$ 6,772,760

See Independent Auditor's Report.