WICHITA COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2021

WICHITA COUNTY, KANSAS

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Wichita County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Wichita County, Kansas, as of and for the year ended December 31, 2021 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, 2021, 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, 2021, 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, 2020 (not presented herein), and have issued our report thereon dated September 23, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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 2020 column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2020 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

August 30, 2022

WICHITA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2021

Fund	Beginning unencumbered cash balance	Prior year canceled encumbrances	Receipts
General	$ 778,418	$ -	$ 3,550,856
Special purpose funds:			
Health	52,670	-	257,875
Election	40,516	-	15,147
Road and bridge	348,649	-	1,642,700
E-911 landline	21,287	-	-
Appraiser cost	117,249	-	147,078
Noxious weed	152,703	-	23,966
Noxious weed capital outlay	25,376	-	-
Employee benefits	114,326	-	258,580
E-911 combination	256,653	-	59,989
Rural fire	1,974	-	27,834
Cemetery	1,066	-	72,262
Special alcohol	705	-	149
Special park and recreation	705	-	149
Non-budgeted special purpose funds:			
Capital improvement	591,844	-	275,000
Women, infants and children grant	24,431	-	7,589
Bio-terrorism	6,008	-	9,501
Equipment reserve	252,843	-	15,000
Register of Deeds technology	14,299	-	3,720
Law enforcement trust	10,224	-	520
Road machinery	98,533	-	31,025
Special highway improvement	109,267	-	53,997
Treasurer technology	4,104	-	930
Clerk technology	4,295	-	930
MVE income	10,741	-	2,820
Concealed carry	390	-	130
Special vehicle	17,420	-	25,884
Prosecuting attorney training	379	-	247
Attorney's diversion agreement	34,073	-	3,759
Coronavirus relief fund	-	-	205,796
Total special purpose funds	2,312,730	-	3,142,577
Bond and interest funds:			
Bond and interest	1,434	-	1,297
WCHC/LTCU bond and interest	21,142	-	80,280
Total bond and interest funds	22,576	-	81,577
Business funds:			
Solid waste	-	-	239,058
Corporate plan health	208,806	-	477,036
Total business funds	208,806	-	716,094
Total - excluding agency funds	$ 3,322,530	$ -	$ 7,491,104

Expenditures	Residual equity transfers	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 3,586,117	$ 2,847	$ 746,004	$ 113,066	$ 859,070
248,499	-	62,046	18,753	80,799
30,683	-	24,980	-	24,980
1,607,817	-	383,532	22,745	406,277
7,654	-	13,633	7,654	21,287
135,199	-	129,128	12,477	141,605
241,897	-	(65,228)	837	(64,391)
-	-	25,376	-	25,376
267,915	-	104,991	-	104,991
79,509	-	237,133	6,688	243,821
30,000	-	(192)	-	(192)
54,606	-	18,722	562	19,284
-	-	854	-	854
-	-	854	-	854
866,374	-	470	843,873	844,343
11,762	-	20,258	200	20,458
13,872	-	1,637	179	1,816
-	-	267,843	-	267,843
6,024	-	11,995	-	11,995
-	-	10,744	-	10,744
-	-	129,558	-	129,558
-	-	163,264	-	163,264
-	-	5,034	-	5,034
-	-	5,225	-	5,225
4,450	-	9,111	-	9,111
-	-	520	-	520
39,074	-	4,230	489	4,719
466	-	160	-	160
6,416	-	31,416	-	31,416
-	-	205,796	-	205,796
3,652,217	-	1,803,090	914,457	2,717,547
2,625	(106)	-	-	-
98,681	(2,741)	-	-	-
101,306	(2,847)	-	-	-
239,058	-	-	9,801	9,801
474,067	-	211,775	9,293	221,068
713,125	-	211,775	19,094	230,869
$ 8,052,765	$ -	$ 2,760,869	$ 1,046,617	$ 3,807,486

WICHITA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2021

Composition of cash balance:		
Petty cash	$	200
Operating checking		32,262
ACH account		1,513
Freedom claims checking		221,068
Savings account		6,780,143
Money market checking		3,357,523
Clerk of District Court		9,780
Register of Deeds		100
Total cash		10,402,589
Agency funds		(6,595,103)
Total - excluding agency funds	$	3,807,486

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

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, 2021:

REGULATORY BASIS FUND TYPES

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

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

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

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

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

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

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information

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

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

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

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

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

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

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

B. COMPLIANCE WITH KANSAS STATUTES

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

The budget law provided by K.S.A. 79-2935 prohibits the expenditure of funds more than that allowed by budget. At year-end, the Noxious Weed Fund had expenditures more than the amount allowed by budget in the amount of $96,897.

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. At year end, the Noxious Weed Fund and Rural Fire Fund had unencumbered cash deficits of $65,228 and $192, respectively.

C. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka.

At December 31, 2021, the County's carrying amount of deposits was $10,402,389 and the bank balance was $10,436,376. Of the bank balance, $515,546 was covered by federal depository insurance, $9,920,830 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, 2021, were as follows:

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
General obligation bond:					
Series 2010 Refunding					
Issued February 1, 2010					
In the amount of $1,800,000					
At interest rates of 3.00 to 3.875%					
Maturing September 1, 2021	$ 95,000	$ -	$ 95,000	$ -	$ 3,681
Capital leases:					
John Deere 8235R Row Crop Tractor					
Issued October 19, 2018					
In the amount of $75,360					
At interest rate of 5.65%					
Maturing October 19, 2021	26,534	-	26,534	-	1,129
Komatsu Dozer					
Issued October 1, 2020					
In the amount of $135,657					
At interest rate of 3.07%					
Maturing December 20, 2022	86,390	-	42,534	43,856	2,685
Total capital leases	112,924	-	69,068	43,856	3,814
Total long-term debt	$ 207,924	$ -	$ 164,068	$ 43,856	$ 7,495

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

	Principal due	Interest due	Total due
2022	$ 43,856	$ 1,363	$ 45,219

F. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project commitments authorized	Cash disbursements and accounts payable to date	Remaining financial commitment
Bridge Replacement	$ 839,705	$ 22,500	$ 817,205

The Kansas Department of Transportation funded $475,000 of this project through the Cost Share Program in 2022.

G. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

Death and disability other post-employment benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2021, and the contributions by the County totaled $7,835 for 2021.

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.

H. 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.

H. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $139,280 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $984,960. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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.

I. CLOSURE AND POST-CLOSURE CARE COST

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

The estimated closure cost is $181,967 and the estimated post-closure cost is $1,483,487. These figures comprise the estimated closure and post-closure cost of $1,665,454 and are obtained from the 2021 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2021 to June 30, 2022. The permit for 2021 identifies that the remaining volume capacity of the site is 66.95% of the original capacity and that the remaining life of the landfill is estimated to be 74 years. Actual costs may differ due to inflation, changes in technology, or changes in regulations. The County will cover these costs through future charges to landfill users and future ad valorem tax revenues.

I. CLOSURE AND POST-CLOSURE CARE COST (CONTINUED)

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

J. INTERFUND TRANSFERS

A summary of interfund transfers by type is as follow:

From	To	Amount	Statutory authority
Operating transfers:			
Special Vehicle	General	$ 17,420	K.S.A. 8-145
General	Capital Improvement	275,000	K.S.A. 19-120
Election	Equipment Reserve	15,000	K.S.A. 19-119
Road and Bridge	Special Highway Improvement	53,997	K.S.A. 68-590
Bond and Interest	WCHC/LTCU Bond and Interest	2,625	K.S.A.19-4606
Total operating transfers		$ 364,042	
Residual equity transfers:			
Bond and Interest	General	$ 106	K.S.A.19-4606
WCHC/LTCU Bond and Interest	General	2,741	K.S.A.19-4606
Total residual equity transfers		$ 2,847	

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. 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.

M. OPERATING LEASES

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

Current operating leases payable consist of the following:

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

N. CORONAVIRUS (COVID-19)

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity, and future result of operations. The Commission is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022.

N. CORONAVIRUS (COVID-19) (CONTINUED)

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County. The County received $205,796 from the American Rescue Plan Act of 2021 (ARPA) during the current year, and an additional $205,796 in 2022.

O. SUBSEQUENT EVENTS

The County has following events subsequent to year end through August 30, 2022 and believes the events affect the financial statement as presented along with the ongoing concern regarding the novel strain of coronavirus (COVID-19) as discussed in Note N above:

In 2022 the County converted two operating leases for the 2015 John Deere 770G motor graders to three year capital leases to finance the balloon payments totaling $280,682. The operating lease for the 2016 John Deere motor grader has a balloon payment of $118,300 which was also approved to be paid in 2022.

REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1

WICHITA COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

Fund	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General	$ 3,690,858	$ -	$ 3,690,858	$ 3,586,117	$ 104,741
Special purpose funds:					
Health	259,473	-	259,473	248,499	10,974
Election	41,400	-	41,400	30,683	10,717
Road and bridge	1,650,000	-	1,650,000	1,607,817	42,183
E-911 landline	21,287	-	21,287	7,654	13,633
Appraiser cost	193,171	-	193,171	135,199	57,972
Noxious weed	145,000	-	145,000	241,897	(96,897)
Noxious weed capital outlay	25,376	-	25,376	-	25,376
Employee benefits	320,000	-	320,000	267,915	52,085
E-911 combination	273,237	-	273,237	79,509	193,728
Rural fire	30,000	-	30,000	30,000	-
Cemetery	76,690	-	76,690	54,606	22,084
Special alcohol	775	-	775	-	775
Special parks and recreation	775	-	775	-	775
Bond and interest funds:					
Bond and interest	2,625	-	2,625	2,625	-
WCHC/LTCU bond and interest	98,681	-	98,681	98,681	-
Business fund:					
Solid waste	302,309	-	302,309	239,058	63,251
Total	$ 7,131,657	$ -	$ 7,131,657	$ 6,630,260	$ 501,397

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 2,786,660	$ 2,820,405	$ 2,742,454	$ 77,951
Delinquent tax	17,890	17,667	14,074	3,593
Motor vehicle tax	170,779	167,937	160,414	7,523
Recreational vehicle tax	2,671	2,584	2,113	471
16/20M vehicle tax	22,081	19,510	23,225	(3,715)
Commercial vehicle tax	6,763	6,971	6,838	133
Mineral production tax	8,306	8,135	4,000	4,135
Local sales tax	194,712	213,969	130,000	83,969
Compensating use tax	50,505	63,247	25,000	38,247
City law enforcement contract	87,000	87,000	87,000	-
Licenses, permits and fees	35,639	44,178	30,000	14,178
Interest on idle funds	38,891	13,529	40,000	(26,471)
Interest on taxes	19,984	28,079	5,000	23,079
Operating transfers	7,953	17,420	5,000	12,420
City airport appropriation	1,400	1,400	1,400	-
In lieu of tax	-	121,023	121,254	(231)
Other	6,659	4,650	-	4,650
Neighborhood revitalization rebate	(87,276)	(86,848)	(85,357)	(1,491)
Total receipts	3,370,617	3,550,856	$ 3,312,415	$ 238,441
Expenditures:				
Commissioners				
Personal services	57,220	58,937	$ 58,937	$ -
Contractual services	43,841	56,984	55,913	(1,071)
Subtotal	101,061	115,921	114,850	(1,071)
County Clerk				
Personal services	97,482	98,478	99,672	1,194
Commodities	1,439	2,186	1,700	(486)
Contractual services	9,080	9,156	37,900	28,744
Capital outlay	-	2,750	800	(1,950)
Subtotal	108,001	112,570	140,072	27,502
County Treasurer				
Personal services	104,344	104,140	119,500	15,360
Commodities	6,975	4,021	2,500	(1,521)
Contractual services	62,102	51,117	60,071	8,954
Capital outlay	5,198	-	4,000	4,000
Subtotal	178,619	159,278	186,071	26,793

WICHITA COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
County Attorney				
Personal services	$ 40,000	$ 41,200	$ 41,200	$ -
Commodities	165	330	3,000	2,670
Contractual services	18,251	20,640	19,666	(974)
Subtotal	58,416	62,170	63,866	1,696
District Court				
Commodities	1,890	1,252	2,000	748
Contractual services	36,270	22,490	45,150	22,660
Capital outlay	-	5,200	20,700	15,500
Subtotal	38,160	28,942	67,850	38,908
Register of Deeds				
Personal services	64,538	52,005	80,064	28,059
Commodities	3,043	2,444	7,000	4,556
Contractual services	5,828	10,618	33,100	22,482
Capital outlay	2,860	15,455	4,000	(11,455)
Subtotal	76,269	80,522	124,164	43,642
Courthouse				
Personal services	40,188	39,882	49,279	9,397
Commodities	11,463	9,190	20,500	11,310
Contractual services	216,804	297,755	225,850	(71,905)
Capital outlay	38,615	87,555	275,000	187,445
Subtotal	307,070	434,382	570,629	136,247
Appropriations				
Airport	82,425	31,500	31,500	-
Soil conservation	25,000	25,000	25,000	-
Extension council	138,000	142,000	142,000	-
Mental health	39,150	29,500	29,500	-
Hospital	1,062,592	1,005,142	1,005,142	-
Fair	55,000	55,000	55,000	-
Park	80,000	85,000	85,000	-
Library	67,700	77,365	77,365	-
Golf course	17,500	25,000	25,000	-
Historical society	14,000	20,000	20,000	-
Senior citizens	50,000	50,000	50,000	-
Economic development	35,000	35,000	35,000	-
Subtotal	1,666,367	1,580,507	1,580,507	-

WICHITA COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Sheriff				
Personal services	$ 339,541	$ 391,644	$ 354,862	$ (36,782)
Commodities	21,096	32,219	38,000	5,781
Contractual services	189,018	224,910	274,726	49,816
Capital outlay	37,361	2,706	-	(2,706)
Subtotal	587,016	651,479	667,588	16,109
Emergency preparedness				
Personal services	8,400	8,400	8,400	-
Commodities	37	479	4,500	4,021
Contractual services	1,388	684	2,500	1,816
Capital outlay	-	-	2,500	2,500
Subtotal	9,825	9,563	17,900	8,337
Solid waste	85,321	79,955	157,361	77,406
Reimbursed expenditures	(1,346)	(4,172)	-	4,172
Operating transfers out	150,000	275,000	-	(275,000)
Total expenditures	3,364,779	3,586,117	$ 3,690,858	$ 104,741
Receipts over (under) expenditures	5,838	(35,261)		
Unencumbered cash, beginning of year	772,580	778,418	$ 378,443	$ 399,975
Residual equity transfers	-	2,847		
Unencumbered cash, end of year	$ 778,418	$ 746,004		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 80,540	$ 81,351	$ 79,082	$ 2,269
Delinquent tax	476	505	407	98
Motor vehicle tax	4,921	4,853	4,636	217
Recreational vehicle tax	77	75	61	14
16/20M vehicle tax	630	564	671	(107)
Commercial vehicle tax	195	201	198	3
In lieu of tax	-	3,491	3,504	(13)
State and federal aid	20,437	60,686	12,000	48,686
Charges for services	109,373	106,250	143,000	(36,750)
Miscellaneous	2,294	2,416	-	2,416
Neighborhood revitalization rebate	(2,530)	(2,517)	(2,461)	(56)
Total receipts	216,413	257,875	$ 241,098	$ 16,777
Expenditures:				
Personal services	93,014	73,938	$ 93,000	$ 19,062
Commodities	78,558	142,669	107,750	(34,919)
Contractual services	33,849	31,892	55,923	24,031
Capital outlay	-	-	2,800	2,800
Total expenditures	205,421	248,499	$ 259,473	$ 10,974
Receipts over (under) expenditures	10,992	9,376		
Unencumbered cash, beginning of year	41,678	52,670	$ 18,375	$ 34,295
Unencumbered cash, end of year	$ 52,670	$ 62,046		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 18,951	$ 13,651	$ 13,259	$ 392
Delinquent tax	160	120	96	24
Motor vehicle tax	854	1,063	1,090	(27)
Recreational vehicle tax	13	17	14	3
16/20M vehicle tax	162	86	158	(72)
Commercial vehicle tax	31	46	46	-
In lieu of tax	-	586	825	(239)
Neighborhood revitalization rebate	(595)	(422)	(413)	(9)
Total receipts	19,576	15,147	$ 15,075	$ 72
Expenditures:				
Personal services	4,467	4,500	$ 9,200	$ 4,700
Commodities	7,121	794	5,500	4,706
Contractual services	29,222	10,389	21,700	11,311
Capital outlay	-	-	5,000	5,000
Reimbursed expenditures	(13,914)	-	-	-
Operating transfers out	-	15,000	-	(15,000)
Total expenditures	26,896	30,683	$ 41,400	$ 10,717
Receipts over (under) expenditures	(7,320)	(15,536)		
Unencumbered cash, beginning of year	47,836	40,516	$ 26,325	$ 14,191
Unencumbered cash, end of year	$ 40,516	$ 24,980		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 1,212,921	$ 1,208,773	$ 1,175,345	$ 33,428
Delinquent tax	7,990	8,000	6,126	1,874
Motor vehicle tax	69,966	71,550	69,824	1,726
Recreational vehicle tax	1,076	1,108	919	189
16/20M vehicle tax	10,937	7,571	10,109	(2,538)
Commercial vehicle tax	2,680	3,006	2,977	29
State aid	262,294	283,730	196,258	87,472
In lieu of tax	-	51,868	52,780	(912)
Miscellaneous	3,705	44,493	-	44,493
Neighborhood revitalization rebate	(38,098)	(37,399)	(36,582)	(817)
Total receipts	1,533,471	1,642,700	$ 1,477,756	$ 164,944
Expenditures:				
Personal services	506,966	488,948	$ 544,894	$ 55,946
Commodities	266,326	302,799	363,428	60,629
Contractual services	564,283	538,857	580,214	41,357
Capital outlay	153,356	223,216	161,464	(61,752)
Reimbursed expenditures	(301)	-	-	-
Operating transfers	-	53,997	-	(53,997)
Total expenditures	1,490,630	1,607,817	$ 1,650,000	$ 42,183
Receipts over (under) expenditures	42,841	34,883		
Unencumbered cash, beginning of year	305,808	348,649	$ 172,244	$ 176,405
Unencumbered cash, end of year	$ 348,649	$ 383,532		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Miscellaneous	$ -	$ -	$ -	$ -
Expenditures:				
Contractual services	-	7,654	$ 21,287	$ 13,633
Receipts over (under) expenditures	-	(7,654)		
Unencumbered cash, beginning of year	21,287	21,287	$ 21,287	$ -
Unencumbered cash, end of year	$ 21,287	$ 13,633		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

APPRAISER COST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 128,329	$ 135,700	$ 131,956	$ 3,744
Delinquent tax	943	867	648	219
Motor vehicle tax	7,607	7,620	7,388	232
Recreational vehicle tax	117	118	97	21
16/20M vehicle tax	1,158	830	1,070	(240)
Commercial vehicle tax	293	319	315	4
In lieu of tax	-	5,823	5,584	239
Neighborhood revitalization rebate	(3,981)	(4,199)	(4,107)	(92)
Total receipts	134,466	147,078	$ 142,951	$ 4,127
Expenditures:				
Personal services	55,323	60,072	$ 73,380	$ 13,308
Commodities	631	6,431	7,550	1,119
Contractual services	61,370	68,243	91,085	22,842
Capital outlay	5,491	739	21,156	20,417
Reimbursed expenditures	(1,579)	(286)	-	286
Total expenditures	121,236	135,199	$ 193,171	$ 57,972
Receipts over (under) expenditures	13,230	11,879		
Unencumbered cash, beginning of year	104,019	117,249	$ 50,220	$ 67,029
Unencumbered cash, end of year	$ 117,249	$ 129,128		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 36,613	$ 20,479	$ 19,927	$ 552
Delinquent tax	509	350	185	165
Motor vehicle tax	3,610	2,397	2,109	288
Recreational vehicle tax	54	36	28	8
16/20M vehicle tax	686	363	305	58
Commercial vehicle tax	132	95	90	5
In lieu of tax	-	879	1,594	(715)
Neighborhood revitalization rebate	(1,151)	(633)	(620)	(13)
Total receipts	40,453	23,966	$ 23,618	$ 348
Expenditures:				
Personal services	20,519	45,600	$ 55,000	$ 9,400
Commodities	114,545	223,212	80,000	(143,212)
Contractual services	17,982	27,767	25,000	(2,767)
Capital outlay	-	-	25,000	25,000
Reimbursed expenditures	(39,535)	(54,682)	(40,000)	14,682
Total expenditures	113,511	241,897	$ 145,000	$ (96,897)
Receipts over (under) expenditures	(73,058)	(217,931)		
Unencumbered cash, beginning of year	225,761	152,703	$ 121,382	$ 31,321
Unencumbered cash (deficit), end of year	$ 152,703	$ (65,228)		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Operating transfer	$ -	$ -	$ -	$ -
Expenditures:				
Capital outlay	-	-	$ 25,376	$ 25,376
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	25,376	25,376	$ 25,376	$ -
Unencumbered cash, end of year	$ 25,376	$ 25,376		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 231,933	$ 236,332	$ 229,781	$ 6,551
Delinquent tax	1,809	1,726	1,172	554
Motor vehicle tax	18,695	14,786	13,355	1,431
Recreational vehicle tax	290	224	176	48
16/20M vehicle tax	2,629	2,088	1,934	154
Commercial vehicle tax	730	595	569	26
In lieu of tax	-	10,141	10,094	47
Neighborhood revitalization rebate	(7,286)	(7,312)	(7,152)	(160)
Total receipts	248,800	258,580	$ 249,929	$ 8,651
Expenditures:				
Personal services	270,140	268,141	$ 320,000	$ 51,859
Reimbursed expenditures	(1,125)	(226)	-	226
Total expenditures	269,015	267,915	$ 320,000	$ 52,085
Receipts over (under) expenditures	(20,215)	(9,335)		
Unencumbered cash, beginning of year	134,541	114,326	$ 70,071	$ 44,255
Unencumbered cash, end of year	$ 114,326	$ 104,991		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Licenses, fees and permits	$ 60,135	$ 59,989	$ 50,000	$ 9,989
Expenditures:				
Contractual services	26,719	79,509	$ 273,237	$ 193,728
Receipts over (under) expenditures	33,416	(19,520)		
Unencumbered cash, beginning of year	223,237	256,653	$ 223,237	$ 33,416
Unencumbered cash, end of year	$ 256,653	$ 237,133		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 28,139	$ 26,009	$ 25,195	$ 814
Delinquent tax	126	91	-	91
Motor vehicle tax	1,110	1,036	1,064	(28)
Recreational vehicle tax	22	18	16	2
16/20M vehicle tax	242	211	256	(45)
Commercial vehicle tax	32	33	34	(1)
In lieu of tax	-	1,298	1,411	(113)
Neighborhood revitalization rebate	(930)	(862)	-	(862)
Total receipts	28,741	27,834	$ 27,976	$ (142)
Expenditures:				
Appropriations	30,000	30,000	$ 30,000	$ -
Receipts over (under) expenditures	(1,259)	(2,166)		
Unencumbered cash, beginning of year	3,233	1,974	$ 2,024	$ (50)
Unencumbered cash (deficit), end of year	$ 1,974	$ (192)		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 48,014	$ 60,924	$ 59,018	$ 1,906
Delinquent tax	224	170	241	(71)
Motor vehicle tax	1,920	1,803	1,815	(12)
Recreational vehicle tax	39	32	27	5
16/20M vehicle tax	320	392	474	(82)
Commercial vehicle tax	59	56	58	(2)
In lieu of tax	-	3,040	2,407	633
City of Leoti	1,400	1,400	1,400	-
Charges for services	4,500	5,100	2,000	3,100
Miscellaneous	531	1,365	-	1,365
Neighborhood revitalization rebate	(1,587)	(2,020)	-	(2,020)
Total receipts	55,420	72,262	$ 67,440	$ 4,822
Expenditures:				
Personal services	54,220	32,524	$ 41,000	$ 8,476
Commodities	4,912	4,602	13,660	9,058
Contractual services	21,361	14,230	17,030	2,800
Capital outlay	-	3,250	5,000	1,750
Total expenditures	80,493	54,606	$ 76,690	$ 22,084
Receipts over (under) expenditures	(25,073)	17,656		
Unencumbered cash, beginning of year	26,139	1,066	$ 9,250	$ (8,184)
Unencumbered cash, end of year	$ 1,066	$ 18,722		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Cash receipts:				
Local alcohol liquor tax	$ 123	$ 149	$ 98	$ 51
Expenditures:				
Contractual services	-	-	$ 775	$ 775
Receipts over (under) expenditures	123	149		
Unencumbered cash, beginning of year	582	705	$ 677	$ 28
Unencumbered cash, end of year	$ 705	$ 854		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Cash receipts:				
Local alcohol liquor tax	$ 123	$ 149	$ 98	$ 51
Expenditures:				
Contractual services	-	-	$ 775	$ 775
Receipts over (under) expenditures	123	149		
Unencumbered cash, beginning of year	582	705	$ 677	$ 28
Unencumbered cash, end of year	$ 705	$ 854		

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, 2021

	Capital improvement	Women, infants and children grant	Bio-terrorism	Equipment reserve	Register of Deeds technology
Receipts:					
Licenses, permits and fees	$ -	$ -	$ -	$ -	$ 3,720
Fines, forfeitures and penalties	-	-	-	-	-
State and federal aid	-	7,589	9,501	-	-
Miscellaneous	-	-	-	-	-
Operating transfers in	275,000	-	-	15,000	-
Total receipts	275,000	7,589	9,501	15,000	3,720
Expenditures:					
Personal services	-	7,409	6,240	-	-
Commodities	-	1,351	2,223	-	-
Contractual services	-	3,002	5,409	-	-
Capital outlay	866,374	-	-	-	6,024
Paid to state	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total expenditures	866,374	11,762	13,872	-	6,024
Receipts over (under) expenditures	(591,374)	(4,173)	(4,371)	15,000	(2,304)
Unencumbered cash, beginning of year	591,844	24,431	6,008	252,843	14,299
Unencumbered cash, end of year	$ 470	$ 20,258	$ 1,637	$ 267,843	$ 11,995

Law enforcement trust	Road machinery	Special highway improvement	Treasurer technology	Clerk technology	MVE income	Concealed carry
$ -	$ -	$ -	$ 930	$ 930	$ 2,820	$ 130
520	-	-	-	-	-	-
-	-	-	-	-	-	-
-	31,025	-	-	-	-	-
-	-	53,997	-	-	-	-
520	31,025	53,997	930	930	2,820	130
-	-	-	-	-	-	-
-	-	-	-	-	2,000	-
-	-	-	-	-	2,450	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	4,450	-
520	31,025	53,997	930	930	(1,630)	130
10,224	98,533	109,267	4,104	4,295	10,741	390
$ 10,744	$ 129,558	$ 163,264	$ 5,034	$ 5,225	$ 9,111	$ 520

WICHITA COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2021

	Special vehicle	Prosecuting attorney training	Attorney's diversion agreement	Coronavirus relief	Total
Receipts:					
Licenses, permits and fees	$ 25,872	$ 247	$ 3,759	$ -	$ 38,408
Fines, forfeitures and penalties	-	-	-	-	520
State and federal aid	-	-	-	205,796	222,886
Miscellaneous	12	-	-	-	31,037
Operating transfers in	-	-	-	-	343,997
Total receipts	25,884	247	3,759	205,796	636,848
Expenditures:					
Personal services	-	-	-	-	13,649
Commodities	3,639	-	4,791	-	14,004
Contractual services	8,891	-	1,625	-	21,377
Capital outlay	9,124	-	-	-	881,522
Paid to state	-	466	-	-	466
Operating transfers out	17,420	-	-	-	17,420
Total expenditures	39,074	466	6,416	-	948,438
Receipts over (under) expenditures	(13,190)	(219)	(2,657)	205,796	(311,590)
Unencumbered cash, beginning of year	17,420	379	34,073	-	1,178,851
Unencumbered cash, end of year	$ 4,230	$ 160	$ 31,416	$ 205,796	$ 867,261

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 13,310	$ 5	$ -	$ 5
Delinquent tax	169	123	67	56
Motor vehicle tax	1,573	944	766	178
Recreational vehicle tax	24	14	10	4
16/20M vehicle tax	223	175	111	64
Commercial vehicle tax	61	36	33	3
Neighborhood revitalization rebate	(418)	-	-	-
Total receipts	14,942	1,297	$ 987	$ 310
Expenditures:				
Principal	25,000	-	$ -	$ -
Interest and commissions	969	-	-	-
Operating transfers out	-	2,625	2,625	-
Total expenditures	25,969	2,625	$ 2,625	$ -
Receipts over (under) expenditures	(11,027)	(1,328)		
Unencumbered cash, beginning of year	12,461	1,434	$ 1,695	$ (261)
Residual equity transfer	-	(106)		
Unencumbered cash, end of year	$ 1,434	$ -	$ 57	$ (57)

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

WCHC/LTCU BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 170,553	$ 63,999	$ 62,172	$ 1,827
Delinquent tax	1,117	1,042	861	181
Motor vehicle tax	9,961	10,149	9,817	332
Recreational vehicle tax	155	157	129	28
16/20M vehicle tax	1,378	1,118	1,421	(303)
Commercial vehicle tax	390	424	419	5
In lieu of tax	-	2,745	7,421	(4,676)
Operating transfers	-	2,625	2,625	-
Neighborhood revitalization rebate	(5,357)	(1,979)	(1,935)	(44)
Total receipts	178,197	80,280	$ 82,930	$ (2,650)
Expenditures:				
Principal	165,000	95,000	$ 95,000	$ -
Interest and commissions	10,075	3,681	3,681	-
Total expenditures	175,075	98,681	$ 98,681	$ -
Receipts over (under) expenditures	3,122	(18,401)		
Unencumbered cash, beginning of year	18,020	21,142	$ 15,751	$ 5,391
Residual equity transfer	-	(2,741)		
Unencumbered cash, end of year	$ 21,142	$ -		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

SOLID WASTE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Charges for services	$ 79,020	$ 76,456	$ 72,000	$ 4,456
Special assessments	73,898	75,468	68,000	7,468
Other income	-	7,179	2,000	5,179
Credit from general	85,321	79,955	157,361	(77,406)
Total receipts	238,239	239,058	$ 299,361	$ (60,303)
Expenditures:				
Personal services	125,314	135,620	$ 118,659	$ (16,961)
Commodities	8,127	14,626	81,000	66,374
Contractual services	104,798	88,812	57,000	(31,812)
Capital outlay	-	-	45,650	45,650
Total expenditures	238,239	239,058	$ 302,309	$ 63,251
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-	$ 2,948	$ (2,948)
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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts:		
Charges for services	$ 513,484	$ 476,918
Interest	265	118
Total receipts	513,749	477,036
Expenditures:		
Fees	429,641	402,868
Claims	70,910	71,199
Total expenditures	500,551	474,067
Receipts over (under) expenditures	13,198	2,969
Unencumbered cash, beginning of year	195,608	208,806
Unencumbered cash, end of year	$ 208,806	$ 211,775

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2021

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County Clerk	$ -	$ 2,241	$ 2,241	$ -
Register of Deeds	50	38,289	38,239	100
District Court	3,550	79,674	73,444	9,780
Sheriff	-	11,088	11,088	-
County Treasurer	6,311,314	9,395,932	9,382,051	6,325,195
Local taxing districts	1,447	3,810,891	3,809,542	2,796
Motor vehicle fees and sales tax collection	37,835	1,144,802	1,138,099	44,538
Payroll clearing funds	-	497,650	497,650	-
Oil/gas depletion	212,117	-	-	212,117
Fish and game licenses	-	1,932	1,932	-
Heritage Trust	734	1,860	2,017	577
Total	$ 6,567,047	$ 14,984,359	$ 14,956,303	$ 6,595,103

See Independent Auditor's Report.