WICHITA COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2022

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, 2022 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, 2022, 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, 2022, 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, 2021 (not presented herein), and have issued our report thereon dated August 30, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 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 2021 column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2021 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

August 16, 2023

WICHITA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2022

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
General	$ 746,004	$ -	$ 3,565,793
Special purpose funds:			
Health	62,046	-	302,792
Election	24,980	-	29,141
Road and bridge	383,532	-	1,650,030
E-911 landline	13,633	-	-
Appraiser cost	129,128	-	114,972
Noxious weed	(65,228)	-	154,187
Noxious weed capital outlay	25,376	-	-
Employee benefits	104,991	-	254,439
E-911 combination	237,133	-	62,712
Rural fire	(192)	-	30,040
Cemetery	18,722	-	68,682
Special alcohol	854	-	168
Special park and recreation	854	-	168
Non-budgeted special purpose funds:			
Capital improvement	470	-	475,000
Women, infants and children grant	20,258	-	8,267
Bio-terrorism	1,637	-	8,763
Equipment reserve	267,843	-	203,500
Register of Deeds technology	11,995	-	3,316
Law enforcement trust	10,744	-	780
Road machinery	129,558	-	-
Special highway improvement	163,264	-	-
Treasurer technology	5,034	-	829
Clerk technology	5,225	-	829
MVE income	9,111	-	2,360
Concealed carry	520	-	98
Special vehicle	4,230	-	25,624
Prosecuting attorney training	160	-	349
Attorney's diversion agreement	31,416	-	3,728
Coronavirus relief	205,796	-	205,796
Special opioid	-	-	388
Total special purpose funds	1,803,090	-	3,606,958
Bond and interest funds:			
Bond and interest	-	-	418
WCHC/LTCU bond and interest	-	-	8,246
Total bond and interest funds	-	-	8,664

Expenditures	Residual equity transfers	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 3,534,358	$ 8,664	$ 786,103	$ 44,019	$ 830,122
252,773	-	112,065	2,930	114,995
32,400	-	21,721	-	21,721
1,695,681	-	337,881	29,118	366,999
-	-	13,633	-	13,633
150,413	-	93,687	13,183	106,870
158,189	-	(69,230)	2,748	(66,482)
25,376	-	-	-	-
283,958	-	75,472	-	75,472
43,720	-	256,125	260	256,385
30,000	-	(152)	-	(152)
33,781	-	53,623	198	53,821
-	-	1,022	-	1,022
-	-	1,022	-	1,022
54,010	-	421,460	-	421,460
9,292	-	19,233	2,106	21,339
7,592	-	2,808	35	2,843
170,000	-	301,343	-	301,343
-	-	15,311	-	15,311
1,224	-	10,300	-	10,300
45,249	-	84,309	-	84,309
-	-	163,264	-	163,264
-	-	5,863	-	5,863
-	-	6,054	-	6,054
10,971	-	500	-	500
-	-	618	-	618
23,924	-	5,930	-	5,930
175	-	334	-	334
9,850	-	25,294	-	25,294
9,929	-	401,663	-	401,663
-	-	388	-	388
3,048,507	-	2,361,541	50,578	2,412,119
-	(418)	-	-	-
-	(8,246)	-	-	-
-	(8,664)	-	-	-

WICHITA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2022

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
Business funds:			
Solid waste	$ -	$ -	$ 316,881
Corporate plan health	211,775	-	512,774
Total business funds	211,775	-	829,655
Total - excluding agency funds	$ 2,760,869	$ -	$ 8,011,070
Composition of cash balance:			
Petty cash			
Operating checking			
ACH account			
Freedom claims checking			
Savings account			
Money market checking			
Clerk of District Court			
Total cash			
Agency funds			
Total - excluding agency funds			

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

Expenditures	Residual equity transfers	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 316,881	$ -	$ -	$ 4,411	$ 4,411
527,896	-	196,653	16,065	212,718
844,777	-	196,653	20,476	217,129
$ 7,427,642	$ -	$ 3,344,297	$ 115,073	$ 3,459,370

	$ 200
	690,949
	91,407
	212,718
	5,312,030
	4,321,808
	6,810
	10,635,922
	(7,176,552)
	$ 3,459,370

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, 2022:

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

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

B. COMPLIANCE WITH KANSAS STATUTES

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

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. At year end, the Noxious Weed Fund and the Rural Fire Fund had unencumbered cash deficits of $69,230 and $152, 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, 2022, the County's carrying amount of deposits was $10,635,722 and the bank balance was $10,650,800. Of the bank balance, $507,712 was covered by federal depository insurance, and $10,143,088 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, 2022, were as follows:

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
Finance leases:					
John Deere 770G Motor Grader Issued February 2, 2022 In the amount of $140,642 At interest rates of 2.99% Maturing March 2, 2024	$ -	$ 140,642	$ 48,058	$ 92,584	$ 323
John Deere 770G Motor Grader Issued February 2, 2022 In the amount of $140,642 At interest rate of 2.99% Maturing March 2, 2024	-	140,642	48,058	92,584	323
Komatsu Dozer Issued October 1, 2020 In the amount of $135,657 At interest rate of 3.07% Maturing December 20, 2022	43,856	-	43,856	-	1,392
Total long-term debt	$ 43,856	$ 281,284	$ 139,972	$ 185,168	$ 2,038

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

	Principal due	Interest due	Total due
2023	$ 91,224	$ 5,537	$ 96,761
2024	93,944	2,817	96,761
Total	$ 185,168	$ 8,354	$ 193,522

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	$ 920,068	$ 920,068	$ -

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, 2022, and the contributions by the County totaled $8,414 for 2022.

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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $146,422 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $1,573,318. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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 $188,700 and the estimated post-closure cost is $1,527,531. These figures comprise the estimated closure and post-closure cost of $1,716,231 and are obtained from the 2022 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2022 to June 30, 2023. The permit for 2022 identifies that the remaining volume capacity of the site is 66.11% of the original capacity and that the remaining life of the landfill is estimated to be 78 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	$ 4,719	K.S.A. 8-145
General	Equipment Reserve	203,500	K.S.A. 19-119
Total operating transfers		$ 208,219	

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:

	2022 lease payments	Payments due in 2023	Balloon payment
2016 John Deere 670G motor grader	$ 19,933	$ -	
2017 John Deere 672G motor grader	28,200	-	$ 118,600
2017 John Deere 672G motor grader	27,289	27,289	$ 118,600
2017 John Deere 672GP motor grader	27,289	27,289	$ 118,600
Total payments	$ 102,711	$ 54,578	

In 2022, the County exercised its option to purchase the 2016 John Deere 670G motor grader for $118,300.

N. 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
2021	$ 8,742	$ 474,066	$ 473,515	$ 9,293
2022	9,293	527,896	521,124	16,065

O. SUBSEQUENT EVENTS

Management has evaluated subsequent events through August 16, 2023 and does not believe any events have occurred which affect the financial statement as presented.

REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1

WICHITA COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2022

Fund	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General	$ 3,828,093	$ -	$ 3,828,093	$ 3,534,358	$ 293,735
Special purpose funds:					
Health	259,535	-	259,535	252,773	6,762
Election	41,400	-	41,400	32,400	9,000
Road and bridge	1,700,000	-	1,700,000	1,695,681	4,319
E-911 landline	21,287	-	21,287	-	21,287
Appraiser cost	179,727	-	179,727	150,413	29,314
Noxious weed	174,554	-	174,554	158,189	16,365
Noxious weed capital outlay	25,376	-	25,376	25,376	-
Employee benefits	320,000	-	320,000	283,958	36,042
E-911 combination	306,915	-	306,915	43,720	263,195
Rural fire	30,000	-	30,000	30,000	-
Cemetery	65,690	-	65,690	33,781	31,909
Special alcohol	897	-	897	-	897
Special parks and recreation	897	-	897	-	897
Bond and interest funds:					
Bond and interest	-	-	-	-	-
WCHC/LTCU bond and interest	-	-	-	-	-
Business fund:					
Solid waste	352,052	-	352,052	316,881	35,171
Total	$ 7,306,423	$ -	$ 7,306,423	$ 6,557,530	$ 748,893

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 2,820,405	$ 2,775,502	$ 2,688,427	$ 87,075
Delinquent tax	17,667	28,198	14,261	13,937
Motor vehicle tax	167,937	177,067	177,594	(527)
Recreational vehicle tax	2,584	2,771	3,535	(764)
16/20M vehicle tax	19,510	22,818	20,019	2,799
Commercial vehicle tax	6,971	7,428	7,383	45
Mineral production tax	8,135	12,498	4,000	8,498
Local sales tax	213,969	214,251	170,000	44,251
Compensating use tax	63,247	69,302	40,000	29,302
City law enforcement contract	87,000	87,000	87,000	-
Licenses, permits and fees	44,178	39,642	32,000	7,642
Interest on idle funds	13,529	25,435	35,000	(9,565)
Interest on taxes	28,079	57,130	18,000	39,130
Operating transfers	17,420	4,719	5,000	(281)
City airport appropriation	1,400	1,400	1,400	-
In lieu of tax	121,023	121,384	121,023	361
Other	4,650	8,026	15,000	(6,974)
Neighborhood revitalization rebate	(86,848)	(88,778)	(83,726)	(5,052)
Total receipts	3,550,856	3,565,793	$ 3,355,916	$ 209,877
Expenditures:				
Commissioners				
Personal services	58,937	60,410	$ 60,410	$ -
Commodities	-	107	-	(107)
Contractual services	56,984	55,231	56,229	998
Subtotal	115,921	115,748	116,639	891
County Clerk				
Personal services	98,478	109,076	103,215	(5,861)
Commodities	2,186	3,657	35,300	31,643
Contractual services	9,156	15,343	1,700	(13,643)
Capital outlay	2,750	-	1,000	1,000
Subtotal	112,570	128,076	141,215	13,139
County Treasurer				
Personal services	104,140	98,130	118,000	19,870
Commodities	4,021	1,729	4,500	2,771
Contractual services	51,117	45,693	65,360	19,667
Capital outlay	-	-	3,500	3,500
Subtotal	159,278	145,552	191,360	45,808

WICHITA COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
County Attorney				
Personal services	$ 41,200	$ 42,500	$ 42,500	$ -
Commodities	330	441	3,000	2,559
Contractual services	20,640	20,430	19,656	(774)
Subtotal	62,170	63,371	65,156	1,785
District Court				
Commodities	1,252	8,144	2,000	(6,144)
Contractual services	22,490	7,694	25,727	18,033
Capital outlay	5,200	-	1,281	1,281
Subtotal	28,942	15,838	29,008	13,170
Register of Deeds				
Personal services	52,005	79,578	86,990	7,412
Commodities	2,444	4,333	7,000	2,667
Contractual services	10,618	31,859	27,100	(4,759)
Capital outlay	15,455	8,223	8,000	(223)
Subtotal	80,522	123,993	129,090	5,097
Courthouse				
Personal services	39,882	41,416	49,279	7,863
Commodities	9,190	10,019	20,500	10,481
Contractual services	297,755	273,808	225,850	(47,958)
Capital outlay	87,555	20,603	329,371	308,768
Subtotal	434,382	345,846	625,000	279,154
Appropriations				
Airport	31,500	36,550	36,550	-
Soil conservation	25,000	25,000	25,000	-
Extension council	142,000	144,000	144,000	-
Mental health	29,500	27,000	27,000	-
Hospital	1,005,142	1,018,632	1,018,632	-
Fair	55,000	55,000	55,000	-
Park	85,000	85,000	85,000	-
Library	77,365	77,365	77,365	-
Golf course	25,000	25,000	25,000	-
Historical society	20,000	20,000	20,000	-
Senior citizens	50,000	50,000	50,000	-
Economic development	35,000	35,000	35,000	-
Subtotal	1,580,507	1,598,547	1,598,547	-

WICHITA COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Sheriff				
Personal services	$ 391,644	$ 354,699	$ 425,526	$ 70,827
Commodities	32,219	38,515	40,000	1,485
Contractual services	224,910	261,419	251,600	(9,819)
Capital outlay	2,706	38,700	-	(38,700)
Subtotal	651,479	693,333	717,126	23,793
Emergency preparedness				
Personal services	8,400	16,114	8,400	(7,714)
Commodities	479	2,749	4,500	1,751
Contractual services	684	2,296	2,500	204
Capital outlay	-	-	2,500	2,500
Subtotal	9,563	21,159	17,900	(3,259)
Solid waste	79,955	83,632	197,052	113,420
Reimbursed expenditures	(4,172)	(4,237)	-	4,237
Operating transfers out	275,000	203,500	-	(203,500)
Total expenditures	3,586,117	3,534,358	$ 3,828,093	$ 293,735
Receipts over (under) expenditures	(35,261)	31,435		
Unencumbered cash, beginning of year	778,418	746,004	$ 472,177	$ 273,827
Residual equity transfers	2,847	8,664		
Unencumbered cash, end of year	$ 746,004	$ 786,103		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 81,351	$ 82,878	$ 80,293	$ 2,585
Delinquent tax	505	816	411	405
Motor vehicle tax	4,853	5,109	5,121	(12)
Recreational vehicle tax	75	80	102	(22)
16/20M vehicle tax	564	659	577	82
Commercial vehicle tax	201	214	213	1
In lieu of tax	3,491	3,625	3,491	134
State and federal aid	60,686	95,486	12,000	83,486
Charges for services	106,250	111,670	110,000	1,670
Miscellaneous	2,416	4,916	-	4,916
Neighborhood revitalization rebate	(2,517)	(2,661)	(2,501)	(160)
Total receipts	257,875	302,792	$ 209,707	$ 93,085
Expenditures:				
Personal services	73,938	99,300	$ 96,600	$ (2,700)
Commodities	142,669	115,963	105,150	(10,813)
Contractual services	31,892	37,510	54,985	17,475
Capital outlay	-	-	2,800	2,800
Total expenditures	248,499	252,773	$ 259,535	$ 6,762
Receipts over (under) expenditures	9,376	50,019		
Unencumbered cash, beginning of year	52,670	62,046	$ 49,828	$ 12,218
Unencumbered cash, end of year	$ 62,046	$ 112,065		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 13,651	$ 27,519	$ 26,636	$ 883
Delinquent tax	120	173	69	104
Motor vehicle tax	1,063	923	859	64
Recreational vehicle tax	17	14	18	(4)
16/20M vehicle tax	86	155	97	58
Commercial vehicle tax	46	37	36	1
In lieu of tax	586	1,204	586	618
Neighborhood revitalization rebate	(422)	(884)	(830)	(54)
Total receipts	15,147	29,141	$ 27,471	$ 1,670
Expenditures:				
Personal services	4,500	4,968	$ 7,200	$ 2,232
Commodities	794	7,777	5,500	(2,277)
Contractual services	10,389	19,655	23,700	4,045
Capital outlay	-	-	5,000	5,000
Operating transfers out	15,000	-	-	-
Total expenditures	30,683	32,400	$ 41,400	$ 9,000
Receipts over (under) expenditures	(15,536)	(3,259)		
Unencumbered cash, beginning of year	40,516	24,980	$ 13,929	$ 11,051
Unencumbered cash, end of year	$ 24,980	$ 21,721		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 1,208,773	$ 1,226,277	$ 1,187,818	$ 38,459
Delinquent tax	8,000	12,322	6,112	6,210
Motor vehicle tax	71,550	76,112	76,112	-
Recreational vehicle tax	1,108	1,190	1,517	(327)
16/20M vehicle tax	7,571	9,932	8,579	1,353
Commercial vehicle tax	3,006	3,186	3,164	22
State aid	283,730	273,040	211,698	61,342
In lieu of tax	51,868	53,631	51,868	1,763
Miscellaneous	44,493	33,708	-	33,708
Neighborhood revitalization rebate	(37,399)	(39,368)	(36,992)	(2,376)
Total receipts	1,642,700	1,650,030	$ 1,509,876	$ 140,154
Expenditures:				
Personal services	488,948	530,956	$ 515,910	$ (15,046)
Commodities	302,799	363,560	372,143	8,583
Contractual services	538,857	676,749	624,170	(52,579)
Capital outlay	223,216	126,060	187,777	61,717
Reimbursed expenditures	-	(1,644)	-	1,644
Operating transfers	53,997	-	-	-
Total expenditures	1,607,817	1,695,681	$ 1,700,000	$ 4,319
Receipts over (under) expenditures	34,883	(45,651)		
Unencumbered cash, beginning of year	348,649	383,532	$ 190,124	$ 193,408
Unencumbered cash, end of year	$ 383,532	$ 337,881		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Miscellaneous	$ -	$ -	$ -	$ -
Expenditures:				
Contractual services	7,654	-	$ 21,287	$ 21,287
Receipts over (under) expenditures	(7,654)	-		
Unencumbered cash, beginning of year	21,287	13,633	$ 21,287	$ (7,654)
Unencumbered cash, end of year	$ 13,633	$ 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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 135,700	$ 102,424	$ 99,217	$ 3,207
Delinquent tax	867	1,368	686	682
Motor vehicle tax	7,620	8,450	8,545	(95)
Recreational vehicle tax	118	132	171	(39)
16/20M vehicle tax	830	1,051	963	88
Commercial vehicle tax	319	356	355	1
In lieu of tax	5,823	4,479	5,823	(1,344)
Neighborhood revitalization rebate	(4,199)	(3,288)	(3,090)	(198)
Total receipts	147,078	114,972	$ 112,670	$ 2,302
Expenditures:				
Personal services	60,072	82,308	$ 79,312	$ (2,996)
Commodities	6,431	1,375	7,250	5,875
Contractual services	68,243	64,735	73,800	9,065
Capital outlay	739	4,628	19,365	14,737
Reimbursed expenditures	(286)	(2,633)	-	2,633
Total expenditures	135,199	150,413	$ 179,727	$ 29,314
Receipts over (under) expenditures	11,879	(35,441)		
Unencumbered cash, beginning of year	117,249	129,128	$ 67,057	$ 62,071
Unencumbered cash, end of year	$ 129,128	$ 93,687		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 20,479	$ 150,068	$ 145,390	$ 4,678
Delinquent tax	350	509	104	405
Motor vehicle tax	2,397	1,483	1,290	193
Recreational vehicle tax	36	23	26	(3)
16/20M vehicle tax	363	300	145	155
Commercial vehicle tax	95	57	54	3
In lieu of tax	879	6,566	879	5,687
Neighborhood revitalization rebate	(633)	(4,819)	(4,528)	(291)
Total receipts	23,966	154,187	$ 143,360	$ 10,827
Expenditures:				
Personal services	45,600	48,000	$ 48,000	$ -
Commodities	223,212	136,297	90,000	(46,297)
Contractual services	27,767	37,370	48,554	11,184
Capital outlay	-	1,192	28,000	26,808
Reimbursed expenditures	(54,682)	(64,670)	(40,000)	24,670
Total expenditures	241,897	158,189	$ 174,554	$ 16,365
Receipts over (under) expenditures	(217,931)	(4,002)		
Unencumbered cash (deficit), beginning of year	152,703	(65,228)	$ 31,194	$ (96,422)
Unencumbered cash (deficit), end of year	$ (65,228)	$ (69,230)		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Operating transfer	$ -	$ -	$ -	$ -
Expenditures:				
Capital outlay	-	25,376	$ 25,376	$ -
Receipts over (under) expenditures	-	(25,376)		
Unencumbered cash, beginning of year	25,376	25,376	$ 25,376	$ -
Unencumbered cash, end of year	$ 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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 236,332	$ 231,486	$ 224,241	$ 7,245
Delinquent tax	1,726	2,687	1,195	1,492
Motor vehicle tax	14,786	14,819	14,880	(61)
Recreational vehicle tax	224	232	297	(65)
16/20M vehicle tax	2,088	1,900	1,677	223
Commercial vehicle tax	595	622	619	3
In lieu of tax	10,141	10,124	10,141	(17)
Neighborhood revitalization rebate	(7,312)	(7,431)	(6,984)	(447)
Total receipts	258,580	254,439	$ 246,066	$ 8,373
Expenditures:				
Personal services	268,141	289,163	$ 320,000	$ 30,837
Reimbursed expenditures	(226)	(5,205)	-	5,205
Total expenditures	267,915	283,958	$ 320,000	$ 36,042
Receipts over (under) expenditures	(9,335)	(29,519)		
Unencumbered cash, beginning of year	114,326	104,991	$ 73,934	$ 31,057
Unencumbered cash, end of year	$ 104,991	$ 75,472		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Licenses, fees and permits	$ 59,989	$ 62,712	$ 50,000	$ 12,712
Expenditures:				
Contractual services	79,509	43,720	$ 306,915	$ 263,195
Receipts over (under) expenditures	(19,520)	18,992		
Unencumbered cash, beginning of year	256,653	237,133	$ 256,915	$ (19,782)
Unencumbered cash, end of year	$ 237,133	$ 256,125		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 26,009	$ 28,103	$ 27,102	$ 1,001
Delinquent tax	91	144	-	144
Motor vehicle tax	1,036	1,073	1,020	53
Recreational vehicle tax	18	18	25	(7)
16/20M vehicle tax	211	250	206	44
Commercial vehicle tax	33	-	31	(31)
In lieu of tax	1,298	1,430	1,297	133
Neighborhood revitalization rebate	(862)	(978)	-	(978)
Total receipts	27,834	30,040	$ 29,681	$ 359
Expenditures:				
Appropriations	30,000	30,000	$ 30,000	$ -
Receipts over (under) expenditures	(2,166)	40		
Unencumbered cash (deficit), beginning of year	1,974	(192)	$ 319	$ (511)
Unencumbered cash (deficit), end of year	$ (192)	$ (152)		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 60,924	$ 59,949	$ 57,773	$ 2,176
Delinquent tax	170	311	-	311
Motor vehicle tax	1,803	2,361	2,388	(27)
Recreational vehicle tax	32	41	42	(1)
16/20M vehicle tax	392	427	351	76
Commercial vehicle tax	56	-	72	(72)
In lieu of tax	3,040	3,049	3,040	9
City of Leoti	1,400	1,400	1,400	-
Charges for services	5,100	2,900	-	2,900
Miscellaneous	1,365	330	-	330
Neighborhood revitalization rebate	(2,020)	(2,086)	-	(2,086)
Total receipts	72,262	68,682	$ 65,066	$ 3,616
Expenditures:				
Personal services	32,524	18,555	$ 30,000	$ 11,445
Commodities	4,602	5,355	13,660	8,305
Contractual services	14,230	9,871	17,030	7,159
Capital outlay	3,250	-	5,000	5,000
Total expenditures	54,606	33,781	$ 65,690	$ 31,909
Receipts over (under) expenditures	17,656	34,901		
Unencumbered cash, beginning of year	1,066	18,722	$ 624	$ 18,098
Unencumbered cash, end of year	$ 18,722	$ 53,623		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Cash receipts:				
Local alcohol liquor tax	$ 149	$ 168	$ 94	$ 74
Expenditures:				
Contractual services	-	-	$ 897	$ 897
Receipts over (under) expenditures	149	168		
Unencumbered cash, beginning of year	705	854	$ 803	$ 51
Unencumbered cash, end of year	$ 854	$ 1,022		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Cash receipts:				
Local alcohol liquor tax	$ 149	$ 168	$ 94	$ 74
Expenditures:				
Contractual services	-	-	$ 897	$ 897
Receipts over (under) expenditures	149	168		
Unencumbered cash, beginning of year	705	854	$ 803	$ 51
Unencumbered cash, end of year	$ 854	$ 1,022		

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, 2022

	Capital improvement	Women, infants and children grant	Bio-terrorism	Equipment reserve
Receipts:				
Licenses, permits and fees	$ -	$ -	$ -	$ -
Fines, forfeitures and penalties	-	-	-	-
State and federal aid	475,000	8,267	8,763	-
Miscellaneous	-	-	-	-
Operating transfers in	-	-	-	203,500
Total receipts	475,000	8,267	8,763	203,500
Expenditures:				
Personal services	-	-	-	-
Commodities	-	2,378	3,083	-
Contractual services	-	6,914	4,509	-
Capital outlay	54,010	-	-	170,000
Paid to state	-	-	-	-
Operating transfers out	-	-	-	-
Total expenditures	54,010	9,292	7,592	170,000
Receipts over (under) expenditures	420,990	(1,025)	1,171	33,500
Unencumbered cash, beginning of year	470	20,258	1,637	267,843
Unencumbered cash, end of year	$ 421,460	$ 19,233	$ 2,808	$ 301,343

Register of Deeds technology	Law enforcement trust	Road machinery	Special highway improvement	Treasurer technology
$ 3,316	$ -	$ -	$ -	$ 829
-	780	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
3,316	780	-	-	829
-	-	-	-	-
-	-	-	-	-
-	1,224	-	-	-
-	-	45,249	-	-
-	-	-	-	-
-	-	-	-	-
-	1,224	45,249	-	-
3,316	(444)	(45,249)	-	829
11,995	10,744	129,558	163,264	5,034
$ 15,311	$ 10,300	$ 84,309	$ 163,264	$ 5,863

WICHITA COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2022

	Clerk technology	MVE income	Concealed carry	Special vehicle
Receipts:				
Licenses, permits and fees	$ 829	$ 2,360	$ 98	$ 25,594
Fines, forfeitures and penalties	-	-	-	-
State and federal aid	-	-	-	-
Miscellaneous	-	-	-	30
Operating transfers in	-	-	-	-
Total receipts	829	2,360	98	25,624
Expenditures:				
Personal services	-	-	-	-
Commodities	-	-	-	1,499
Contractual services	-	10,971	-	14,688
Capital outlay	-	-	-	3,018
Paid to state	-	-	-	-
Operating transfers out	-	-	-	4,719
Total expenditures	-	10,971	-	23,924
Receipts over (under) expenditures	829	(8,611)	98	1,700
Unencumbered cash, beginning of year	5,225	9,111	520	4,230
Unencumbered cash, end of year	$ 6,054	$ 500	$ 618	$ 5,930

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Prosecuting attorney training	Attorney's diversion agreement	Coronavirus relief	Special opioid	Total
$ 349	$ 3,728	$ -	$ -	$ 37,103
-	-	-	-	780
-	-	205,796	388	698,214
-	-	-	-	30
-	-	-	-	203,500
349	3,728	205,796	388	939,627
-	-	-	-	-
-	-	9,929	-	16,889
-	9,850	-	-	48,156
-	-	-	-	272,277
175	-	-	-	175
-	-	-	-	4,719
175	9,850	9,929	-	342,216
174	(6,122)	195,867	388	597,411
160	31,416	205,796	-	867,261
$ 334	$ 25,294	$ 401,663	$ 388	$ 1,464,672

WICHITA COUNTY, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 5	$ -	$ -	$ -
Delinquent tax	123	145	-	145
Motor vehicle tax	944	162	-	162
Recreational vehicle tax	14	2	-	2
16/20M vehicle tax	175	109	-	109
Commercial vehicle tax	36	-	-	-
Total receipts	1,297	418	$ -	$ 418
Expenditures:				
Operating transfers out	2,625	-	$ -	$ -
Receipts over (under) expenditures	(1,328)	418		
Unencumbered cash, beginning of year	1,434	-	$ -	$ -
Residual equity transfer	(106)	(418)		
Unencumbered cash, end of year	$ -	$ -		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 63,999	$ 27	$ -	$ 27
Delinquent tax	1,042	1,250	-	1,250
Motor vehicle tax	10,149	5,307	-	5,307
Recreational vehicle tax	157	79	-	79
16/20M vehicle tax	1,118	1,397	-	1,397
Commercial vehicle tax	424	186	-	186
In lieu of tax	2,745	-	-	-
Operating transfers	2,625	-	-	-
Neighborhood revitalization rebate	(1,979)	-	-	-
Total receipts	80,280	8,246	$ -	$ 8,246
Expenditures:				
Principal	95,000	-	$ -	$ -
Interest and commissions	3,681	-	-	-
Total expenditures	98,681	-	$ -	$ -
Receipts over (under) expenditures	(18,401)	8,246		
Unencumbered cash, beginning of year	21,142	-	$ -	$ -
Residual equity transfer	(2,741)	(8,246)		
Unencumbered cash, end of year	$ -	$ -		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Charges for services	$ 76,456	$ 75,966	$ 80,000	$ (4,034)
Special assessments	75,468	73,893	75,000	(1,107)
Other income	7,179	83,390	-	83,390
Credit from general	79,955	83,632	197,052	(113,420)
Total receipts	239,058	316,881	$ 352,052	$ (35,171)
Expenditures:				
Personal services	135,620	139,601	$ 123,252	$ (16,349)
Commodities	14,626	28,740	92,000	63,260
Contractual services	88,812	145,340	45,000	(100,340)
Capital outlay	-	3,200	91,800	88,600
Total expenditures	239,058	316,881	$ 352,052	$ 35,171
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts:		
Charges for services	$ 476,918	$ 512,666
Interest	118	108
Total receipts	477,036	512,774
Expenditures:		
Fees	402,868	430,275
Claims	71,199	97,621
Total expenditures	474,067	527,896
Receipts over (under) expenditures	2,969	(15,122)
Unencumbered cash, beginning of year	208,806	211,775
Unencumbered cash, end of year	$ 211,775	$ 196,653

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2022

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County Clerk	$ -	$ 1,402	$ 1,402	$ -
Register of Deeds	100	36,779	36,879	-
District Court	9,780	55,993	58,963	6,810
Sheriff	-	7,002	7,002	-
County Treasurer	6,325,195	10,038,631	9,445,347	6,918,479
Local taxing districts	2,796	3,836,506	3,835,493	3,809
Motor vehicle fees and sales tax collection	44,538	1,106,956	1,116,733	34,761
Payroll clearing funds	-	519,635	519,635	-
Oil/gas depletion	212,117	-	-	212,117
Fish and game licenses	-	1,071	1,071	-
Heritage Trust	577	1,658	1,659	576
Total	$ 6,595,103	$ 15,605,633	$ 15,024,184	$ 7,176,552

See Independent Auditor's Report.