

**WICHITA COUNTY, KANSAS**

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**FINANCIAL STATEMENT  
with  
INDEPENDENT AUDITOR'S REPORT  
YEAR ENDED DECEMBER 31, 2012**

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# WICHITA COUNTY, KANSAS

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## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
County of Wichita, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Wichita County, Kansas, as of and for the year ended December 31, 2012, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A, the financial statement is prepared by Wichita County, Kansas to meet the requirements of the State of 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.

## **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Wichita County, Kansas as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

## **Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Wichita County, Kansas as of December 31, 2012, 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.

## **Report on 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 balances (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 the schedule 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.

The 2011 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures (Schedule 2 as listed in the table of contents) upon which we rendered an unqualified opinion dated September 13, 2013 are also presented for comparative analysis and is not a required part of the 2012 financial statement. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management and Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2011 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 2011 financial statements. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statements or to the 2011 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statements as a whole.

*Kennedy McKee & Company LLP*

September 13, 2013

# WICHITA COUNTY, KANSAS

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

For the Year Ended December 31, 2012

| Fund                                | Beginning<br>unencumbered<br>cash balance | Prior year<br>canceled<br>encumbrances | Receipts            |
|-------------------------------------|---|--|---------------------|
| General                             | \$ 361,719                                | \$ -                                   | \$ 2,008,640        |
| Special purpose funds:              |   |  |                     |
| Health                              | 89,570                                    | -                                      | 141,610             |
| E-911                               | 7,998                                     | -                                      | 760                 |
| Election                            | 7,423                                     | -                                      | 31,208              |
| Road and bridge                     | 468,081                                   | -                                      | 1,277,511           |
| E-911 landline                      | 25,492                                    | -                                      | -                   |
| Appraiser cost                      | 27,942                                    | -                                      | 111,914             |
| Noxious weed                        | 120,723                                   | -                                      | 51,025              |
| Noxious weed capital outlay         | 376                                       | -                                      | -                   |
| Employee benefit                    | 72,064                                    | -                                      | 132,973             |
| Rural fire                          | 925                                       | -                                      | 40,651              |
| Cemetery                            | 10,565                                    | -                                      | 88,832              |
| Special vehicle                     | 6,390                                     | -                                      | 28,226              |
| Non-budgeted special purpose funds: |   |  |                     |
| Capital improvement                 | 61,666                                    | -                                      | -                   |
| Women, infants and children grant   | 16,622                                    | -                                      | 6,513               |
| Bio-terrorism                       | 7,332                                     | -                                      | 7,218               |
| Equipment reserve                   | 39,964                                    | -                                      | -                   |
| Register of deeds technology        | 22,539                                    | -                                      | 4,640               |
| Law enforcement trust               | 1,570                                     | -                                      | 6,862               |
| Road machinery                      | 87,033                                    | -                                      | -                   |
| Special highway improvement         | 21,819                                    | -                                      | -                   |
| E-911 combination                   | -   | -                                      | 39,142              |
| Prosecuting attorney training       | 403                                       | -                                      | 262                 |
| Attorney's diversion agreement      | 30,237                                    | -                                      | 6,466               |
| Bond and interest funds:            |   |  |                     |
| Bond and interest                   | 13,588                                    | -                                      | 37,881              |
| WCHC/LTCU bond and interest         | 7,830                                     | -                                      | 175,544             |
| Business funds:                     |   |  |                     |
| Corporate plan health               | 112,736                                   | -                                      | 371,315             |
| Solid waste                         | 83,596                                    | -                                      | 136,742             |
| Total - excluding agency funds      | <u>\$ 1,706,203</u>                       | <u>\$ -</u>                            | <u>\$ 4,705,935</u> |

STATEMENT 1

Page 1 of 2

| Expenditures        | Ending<br>unencumbered<br>cash balance | Add<br>encumbrances<br>and accounts<br>payable | Ending<br>cash balance |
|---------------------|--|--|------------------------|
| \$ 1,901,546        | \$ 468,813                             | \$ 19,020                                      | \$ 487,833             |
| 155,148             | 76,032                                 | -  | 76,032                 |
| -                   | 8,758                                  | -  | 8,758                  |
| 12,699              | 25,932                                 | -  | 25,932                 |
| 1,416,238           | 329,354                                | 11,563   | 340,917                |
| 1,014               | 24,478                                 | -  | 24,478                 |
| 116,169             | 23,687                                 | -  | 23,687                 |
| 100,476             | 71,272                                 | -  | 71,272                 |
| -                   | 376                                    | -  | 376                    |
| 191,007             | 14,030                                 | -  | 14,030                 |
| 30,000              | 11,576                                 | -  | 11,576                 |
| 73,312              | 26,085                                 | -  | 26,085                 |
| 15,166              | 19,450                                 | -  | 19,450                 |
| -                   | 61,666                                 | -  | 61,666                 |
| 2,169               | 20,966                                 | -  | 20,966                 |
| 4,903               | 9,647                                  | -  | 9,647                  |
| -                   | 39,964                                 | -  | 39,964                 |
| 3,446               | 23,733                                 | -  | 23,733                 |
| -                   | 8,432                                  | -  | 8,432                  |
| -                   | 87,033                                 | -  | 87,033                 |
| -                   | 21,819                                 | -  | 21,819                 |
| 9,148               | 29,994                                 | -  | 29,994                 |
| 112                 | 553                                    | -  | 553                    |
| 800                 | 35,903                                 | -  | 35,903                 |
| 37,551              | 13,918                                 | -  | 13,918                 |
| 171,228             | 12,146                                 | -  | 12,146                 |
| 337,821             | 146,230                                | 9,757  | 155,987                |
| 179,727             | 40,611                                 | 1,331  | 41,942                 |
| <u>\$ 4,759,680</u> | <u>\$ 1,652,458</u>                    | <u>\$ 41,671</u>                               | <u>\$ 1,694,129</u>    |

## WICHITA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS

For the Year Ended December 31, 2012

## Composition of cash balance:

|                                |                            |
|--------------------------------|----------------------------|
| Petty cash                     | \$ 200                     |
| Operating checking             | 46,518                     |
| Corpate health plan checking   | 155,986                    |
| Savings account                | 3,388,887                  |
| Money market checking          | 1,047,301                  |
| Certificates of deposit        | 726,028                    |
| Clerk of District Court        | 50                         |
| Register of Deeds              | 3,359                      |
|                                | <hr/>                      |
| Total cash                     | 5,368,329                  |
| Agency funds                   | (3,674,200)                |
|                                | <hr/>                      |
| Total - excluding agency funds | <u><u>\$ 1,694,129</u></u> |

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

# WICHITA COUNTY, KANSAS

## NOTES TO FINANCIAL STATEMENT

December 31, 2012

### 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, which is presented in conformity with the cash basis and budget laws of the State of Kansas. 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 Public Library: The members of the governing board of the Public Library are appointed by the County Commissioners. The Public 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 Public 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 person in the County. The Council is an elected member 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, 2012:

#### 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 revenue 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.

### 3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United State 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 revenues 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 municipality to use the regulatory basis of accounting.

## A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 4. Budgetary Information

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

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of public hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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 revenues 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               | Road Machinery                 |
| Women, Infants and Children Grant | Special Highway Improvement    |
| Bio-terrorism                     | E-911 Combination              |
| Equipment Reserve                 | Prosecuting Attorney Training  |
| Register of Deeds Technology      | Attorney's Diversion Agreement |
| Law Enforcement Trust             |                                |

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, Kansas Department of Administration, and interpretation by legal representatives of the County.

The budget law provided by K.S.A. 79-2935 prohibits the expenditure of funds in excess of that allowed by budget. Expenditures exceeded the adopted budget of the Bond & Interest – LTCU fund by \$15.

K.S.A. 8-145 requires that the county treasurer deposit a portion of fees collected for license, transfer of license plate and certificate of title applications into a special fund. Any balance remaining in this fund at year-end should be transferred to the County General fund prior to June 1 of the following year. The Special Vehicle fund had an ending balance on December 31, 2011 of \$6,390, which was not transferred to the General fund by June 1, 2012.

## 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, except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" of sixty days each begin on April 15 and December 10.

At December 31, 2012, the County's carrying amount of deposits was \$5,365,238 and the bank balance was \$5,421,231. Of the bank balance, \$505,082 was covered by federal depository insurance, \$3,434,996 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the balance of \$1,481,153 was unsecured under a designated peak period.

#### D. LONG-TERM DEBT

Changes in long-term liabilities for the entity for the year ended December 31, 2012, were as follows:

| Issue  | Balance<br>beginning<br>of year | Additions/<br>net change | Reductions/<br>net change | Balance<br>end<br>of year | Interest<br>paid |
|--|---------------------------------|--------------------------|---------------------------|---------------------------|------------------|
| General obligation bonds:<br>Series 2010 Refunding<br>Issued February 1, 2010<br>In the amount of \$1,800,000<br>At interest rates of 3.00 to 3.875%<br>Maturing September 1, 2021 | \$ 1,610,000                    | \$ -                     | \$ 155,000                | \$ 1,455,000              | \$ 53,638        |
| Capital lease:<br>Capital Improvements at Courthouse<br>Issued July 31, 2009<br>In the amount of \$239,045<br>At interest rate of 4.79%<br>Maturing June 15, 2014                  | 177,506                         | -                        | 32,259                    | 145,247                   | 8,503            |
| Total contractual indebtedness   | <u>\$ 1,787,506</u>             | <u>\$ -</u>              | <u>\$ 187,259</u>         | <u>\$ 1,600,247</u>       | <u>\$ 62,141</u> |

Current maturities of general obligation bonds and interest for the next five years and in five year increments through maturity are as follows:

|           | Principal<br>due    | Interest<br>due   | Total<br>due        |
|-----------|---------------------|-------------------|---------------------|
| 2013      | \$ 155,000          | \$ 48,988         | \$ 203,988          |
| 2014      | 160,000             | 44,338            | 204,338             |
| 2015      | 165,000             | 39,537            | 204,537             |
| 2016      | 165,000             | 34,587            | 199,587             |
| 2017      | 170,000             | 29,225            | 199,225             |
| 2018-2021 | <u>640,000</u>      | <u>56,207</u>     | <u>696,207</u>      |
| Total     | <u>\$ 1,455,000</u> | <u>\$ 252,882</u> | <u>\$ 1,707,882</u> |

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

|       | Principal<br>due  | Interest<br>due  | Total<br>due      |
|-------|-------------------|------------------|-------------------|
| 2013  | \$ 33,805         | \$ 6,957         | \$ 40,762         |
| 2014  | <u>111,442</u>    | <u>5,338</u>     | <u>116,780</u>    |
| Total | <u>\$ 145,247</u> | <u>\$ 12,295</u> | <u>\$ 157,542</u> |

K.S.A. 10-306 limits the amount of bonded indebtedness that a county may have outstanding at any one time to 3% of the assessed valuation of taxable tangible property within the county. At year end, the County had \$200,000 of general obligation debt representing .73% of valuation. The County also had \$1,255,000 of general obligation healthcare improvement bonds outstanding. Pursuant to K.S.A. 19-4601, these bonds are exempt from the debt limitation requirements.

## E. PENSION COSTS AND EMPLOYEE BENEFITS

### Defined Benefit Pension Plan

*Plan description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. Wichita County's employer contributions to KPERS for the years ending December 31, 2012, 2011 and 2010 were \$92,802, \$87,647 and \$75,508, respectively, equal to the required contributions for each year.

### Other Employee Benefits

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

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

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

### Other Post Employment Benefits

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

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

## F. CLOSURE AND POSTCLOSURE 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 postclosure care costs will be paid only near or after the date that the landfill stops accepting waste.

The landfill closure and postclosure care liability of \$499,471 at December 31, 2012, represents the cumulative amount reported to date based on the portion of the landfill currently open. The County will recognize the remaining estimated cost of closure and postclosure care of \$884,996 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2012. Actual cost may differ due to inflation or deflation, changes in technology, or changes in regulations. The County will cover these costs through future charges to landfill users and future ad valorem tax revenues.

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

## G. JOINT VENTURE

On June 16, 1998, the County entered into a joint venture with the City of Leoti, Kansas (City) and the Wichita County Municipal Golf Course (Golf Course) for the operation of a community golf course facility. The Golf Course donated the existing property to the City and the County as tenants in common. The County and City leased the property to the Golf Course for a period of seven years starting in July, 1998. The agreement is now renewed on an annual basis. The City and County agreed to contribute to the general operating budget of the Golf Course with the City's share being paid to the County. The County then distributes the funds to the Golf Course periodically as mutually determined by the County and the Golf Course.

## H. OPERATING LEASES

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

Current operating leases payable consist of the following:

|                        | 2010 John<br>Deere 770G<br>motorgrader | 2009 John<br>Deere 770D<br>motorgrader | 2010 John<br>Deere 770G<br>motorgrader | 2010 John<br>Deere 770G<br>motorgrader | 2012 John<br>Deere 770G<br>motorgrader | 2012 John<br>Deere 770G<br>motorgrader | 2011 Komatsu<br>D65EX-16<br>crawler<br>dozer | Total<br>payments |
|------------------------|--|--|--|--|--|--|--|-------------------|
| 2012 lease<br>payments | \$ 16,110                              | \$ 17,166                              | \$ 16,175                              | \$ 16,175                              | \$ 15,286                              | \$ 15,595                              | \$ 21,208                                    | \$ 117,715        |
| Payments due in:       |  |  |  |  |  |  |  |                   |
| 2013                   | \$ 16,110                              | \$ 17,166                              | \$ 16,175                              | \$ 16,175                              | \$ 15,286                              | \$ 15,595                              | \$ 21,208                                    | \$ 117,715        |
| 2014                   | 16,110                                 | 17,166                                 | 16,175                                 | 16,175                                 | 15,286                                 | 15,595                                 | 21,208                                       | 117,715           |
| 2015                   | 16,110                                 | 17,166                                 | 16,175                                 | 16,175                                 | 15,286                                 | 15,595                                 | 21,208                                       | 117,715           |
| 2016                   | -                                      | -                                      | 16,175                                 | 16,175                                 | 15,286                                 | 15,595                                 | -  | 63,231            |
| 2017                   | -                                      | -                                      | -                                      | -                                      | 15,286                                 | 15,595                                 | -  | 30,881            |
| 2018                   | -                                      | -                                      | -                                      | -                                      | 15,286                                 | 15,595                                 | -  | 30,881            |
|                        | <u>\$ 48,330</u>                       | <u>\$ 51,498</u>                       | <u>\$ 64,700</u>                       | <u>\$ 64,700</u>                       | <u>\$ 91,716</u>                       | <u>\$ 93,570</u>                       | <u>\$ 63,624</u>                             | <u>\$ 478,138</u> |
| Balloon<br>payment     | \$ 129,500                             | \$ 125,000                             | \$ 131,000                             | \$ 131,000                             | \$ 128,500                             | \$ 128,500                             | \$ 110,000                                   |                   |

## I. RISK MANAGEMENT

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

The County has established a business fund to account for its medical self-insurance program and has entered into a partially self-funded agreement. This agreement allows the County to assume a limited amount of liability by self-insuring a portion of the employees' medical expenses. Premiums paid for an excess coverage insurance policy cover individual and family claims in excess of \$25,000 and the County is also protected by an aggregate stop-loss provision, which limits its liability on total self-insurance claims for a contract period. Liabilities for unpaid claims are those claims that are unpaid at year end. Changes in the claims liability amount are as follows:

| <u>Year ended December 31,</u> | <u>Beginning<br/>of year<br/>liability</u> | <u>Claims and<br/>changes in<br/>estimates</u> | <u>Claim<br/>payments</u> | <u>End of<br/>year<br/>liability</u> |
|--------------------------------|--|--|---------------------------|--------------------------------------|
| 2011                           | \$ 13,625                                  | \$ 614,246                                     | \$ 520,584                | \$ 107,287                           |
| 2012                           | 107,287                                    | 179,531  | 277,061                   | 9,757                                |

## J. SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 13, 2013, the date on which the financial statements were available to be used. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in these financial statements.

**REGULATORY REQUIRED  
SUPPLEMENTARY INFORMATION**



## WICHITA COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2012

| Fund                           | Certified<br>budget | Adjustment for<br>qualifying<br>budget credits | Total<br>budget for<br>comparison | Expenditures<br>chargeable to<br>current year | Variance<br>favorable<br>(unfavorable) |
|--------------------------------|---------------------|--|-----------------------------------|---|--|
| General                        | \$ 2,032,987        | \$ -   | \$ 2,032,987                      | \$ 1,901,546                                  | \$ 131,441                             |
| Special purpose funds:         |                     |  |                                   |   |  |
| Health                         | 155,690             | -  | 155,690                           | 155,148                                       | 542                                    |
| E-911                          | 9,000               | -  | 9,000                             | -   | 9,000                                  |
| Election                       | 30,000              | -  | 30,000                            | 12,699  | 17,301                                 |
| Road and bridge                | 1,500,000           | -  | 1,500,000                         | 1,416,238                                     | 83,762                                 |
| E-911 landline                 | 34,000              | -  | 34,000                            | 1,014   | 32,986                                 |
| Appraiser cost                 | 118,870             | -  | 118,870                           | 116,169                                       | 2,701                                  |
| Noxious weed                   | 155,000             | -  | 155,000                           | 100,476                                       | 54,524                                 |
| Noxious weed<br>capital outlay | -                   | -  | -                                 | -   | -                                      |
| Employee benefit               | 194,000             | -  | 194,000                           | 191,007                                       | 2,993                                  |
| Rural fire                     | 37,500              | -  | 37,500                            | 30,000  | 7,500                                  |
| Cemetery                       | 90,500              | -  | 90,500                            | 73,312  | 17,188                                 |
| Special vehicle                | 34,729              | -  | 34,729                            | 15,166  | 19,563                                 |
| Bond and interest funds:       |                     |  |                                   |   |  |
| Bond and interest              | 47,625              | -  | 47,625                            | 37,551  | 10,074                                 |
| WCHC/LTCU bond<br>and interest | 171,213             | -  | 171,213                           | 171,228                                       | (15)                                   |
| Business fund:                 |                     |  |                                   |   |  |
| Solid waste                    | 192,115             | -  | 192,115                           | 179,727                                       | 12,388                                 |
| Total                          | <u>\$ 4,803,229</u> | <u>\$ -</u>                                    | <u>\$ 4,803,229</u>               | <u>\$ 4,401,281</u>                           | <u>\$ 401,948</u>                      |

See Independent Auditor's Report.

## WICHITA COUNTY, KANSAS

### GENERAL FUND

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

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

|                                |                  | 2012             |                     | Variance                   |
|--------------------------------|------------------|------------------|---------------------|----------------------------|
|                                | 2011             | Actual           | Budget              | favorable<br>(unfavorable) |
| Cash receipts:                 |                  |                  |                     |                            |
| Taxes:                         |                  |                  |                     |                            |
| Ad valorem tax                 | \$ 1,286,596     | \$ 1,346,856     | \$ 1,306,056        | \$ 40,800                  |
| Delinquent tax                 | 23,886           | 12,336           | 6,417               | 5,919                      |
| Motor vehicle tax              | 117,002          | 148,017          | 142,538             | 5,479                      |
| Recreational vehicle tax       | -                | 892              | 1,273               | (381)                      |
| 16/20M vehicle tax             | -                | 18,032           | 20,765              | (2,733)                    |
| Mineral production tax         | 2,536            | 6,772            | 1,500               | 5,272                      |
| Local sales tax                | 161,941          | 182,611          | 120,000             | 62,611                     |
| Compensating use tax           | 44,667           | 50,240           | 30,000              | 20,240                     |
| City law enforcement contract  | 87,000           | 87,505           | 87,000              | 505                        |
| Licenses, permits and fees     | 49,212           | 32,919           | 25,000              | 7,919                      |
| Interest on idle funds         | 15,682           | 13,108           | 15,000              | (1,892)                    |
| Interest on taxes              | 9,411            | 7,782            | 3,000               | 4,782                      |
| Operating transfers            | 6,271            | -                | 14,729              | (14,729)                   |
| City airport appropriation     | 1,400            | 1,400            | 1,400               | -                          |
| City golf course appropriation | -                | 17,500           | -                   | 17,500                     |
| In lieu of tax                 | 80,828           | 79,517           | 80,828              | (1,311)                    |
| Other                          | 3,446            | 3,153            | -                   | 3,153                      |
| Total cash receipts            | <u>1,889,878</u> | <u>2,008,640</u> | <u>\$ 1,855,506</u> | <u>\$ 153,134</u>          |
| Expenditures:                  |                  |                  |                     |                            |
| Commissioners                  |                  |                  |                     |                            |
| Personal services              | 46,779           | 48,734           | \$ 45,180           | \$ (3,554)                 |
| Commodities                    | 30               | -                | 650                 | 650                        |
| Contractual services           | 35,989           | 44,344           | 41,850              | (2,494)                    |
| Subtotal                       | <u>82,798</u>    | <u>93,078</u>    | <u>87,680</u>       | <u>(5,398)</u>             |
| County Clerk                   |                  |                  |                     |                            |
| Personal services              | 71,820           | 75,708           | 87,822              | 12,114                     |
| Commodities                    | 1,022            | 1,047            | 1,500               | 453                        |
| Contractual services           | 18,699           | 18,864           | 24,000              | 5,136                      |
| Subtotal                       | <u>91,541</u>    | <u>95,619</u>    | <u>113,322</u>      | <u>17,703</u>              |
| County Treasurer               |                  |                  |                     |                            |
| Personal services              | 82,894           | 81,809           | 87,022              | 5,213                      |
| Commodities                    | 3,178            | 3,124            | 3,000               | (124)                      |
| Contractual services           | 19,086           | 15,699           | 22,000              | 6,301                      |
| Capital outlay                 | -                | -                | 1,000               | 1,000                      |
| Subtotal                       | <u>105,158</u>   | <u>100,632</u>   | <u>113,022</u>      | <u>12,390</u>              |

## WICHITA COUNTY, KANSAS

## GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

|                         |           | 2012      |           | Variance                   |
|-------------------------|-----------|-----------|-----------|----------------------------|
|                         | 2011      | Actual    | Budget    | favorable<br>(unfavorable) |
| County Attorney         |           |           |           |                            |
| Personal services       | \$ 30,000 | \$ 30,514 | \$ 32,500 | \$ 1,986                   |
| Commodities             | 4,902     | 2,636     | 3,000     | 364                        |
| Contractual services    | 19,661    | 17,686    | 15,339    | (2,347)                    |
| Reimbursed expenditures | -         | (992)     | -         | 992                        |
| Subtotal                | 54,563    | 49,844    | 50,839    | 995                        |
| District Court          |           |           |           |                            |
| Commodities             | 2,869     | 2,074     | 1,900     | (174)                      |
| Contractual services    | 14,829    | 12,201    | 49,997    | 37,796                     |
| Capital outlay          | 12,316    | 839       | 5,000     | 4,161                      |
| Subtotal                | 30,014    | 15,114    | 56,897    | 41,783                     |
| Register of Deeds       |           |           |           |                            |
| Personal services       | 46,286    | 48,606    | 49,521    | 915                        |
| Commodities             | 3,308     | 1,817     | 5,700     | 3,883                      |
| Contractual services    | 19,718    | 18,686    | 25,840    | 7,154                      |
| Capital outlay          | 195       | -         | 750       | 750                        |
| Subtotal                | 69,507    | 69,109    | 81,811    | 12,702                     |
| Courthouse              |           |           |           |                            |
| Personal services       | 20,830    | 21,968    | 28,000    | 6,032                      |
| Commodities             | 9,996     | 12,053    | 20,000    | 7,947                      |
| Contractual services    | 167,041   | 150,042   | 145,219   | (4,823)                    |
| Capital outlay          | 40,762    | 63,464    | 116,781   | 53,317                     |
| Subtotal                | 238,629   | 247,527   | 310,000   | 62,473                     |
| Appropriations          |           |           |           |                            |
| Airport                 | 21,350    | 38,350    | 38,350    | -                          |
| Soil conservation       | 16,500    | 20,000    | 20,000    | -                          |
| Extension council       | 112,000   | 116,500   | 116,500   | -                          |
| Weather modification    | 15,092    | 14,618    | 14,104    | (514)                      |
| Mental health           | 39,046    | 39,896    | 39,896    | -                          |
| Hospital                | 250,714   | 283,992   | 283,992   | -                          |
| Free fair               | 41,800    | 41,800    | 41,800    | -                          |
| Park                    | 113,000   | 71,000    | 60,000    | (11,000)                   |
| Library                 | 56,840    | 56,840    | 56,840    | -                          |
| Golf course             | -         | 35,000    | 17,500    | (17,500)                   |
| Historical society      | 14,000    | 14,000    | 14,000    | -                          |
| Senior citizens         | 35,700    | 35,700    | 35,700    | -                          |
| Subtotal                | 716,042   | 767,696   | 738,682   | (29,014)                   |

## WICHITA COUNTY, KANSAS

### GENERAL FUND

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

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

|                                       |            | 2012       |              | Variance                   |
|---------------------------------------|------------|------------|--------------|----------------------------|
|                                       | 2011       | Actual     | Budget       | favorable<br>(unfavorable) |
| Sheriff                               |            |            |              |                            |
| Personal services                     | \$ 261,863 | \$ 258,546 | \$ 242,481   | \$ (16,065)                |
| Commodities                           | 27,113     | 28,283     | 16,000       | (12,283)                   |
| Contractual services                  | 182,019    | 161,783    | 196,542      | 34,759                     |
| Capital outlay                        | 30,141     | 2,530      | -            | (2,530)                    |
| Subtotal                              | 501,136    | 451,142    | 455,023      | 3,881                      |
| Emergency preparedness                |            |            |              |                            |
| Personal services                     | 7,800      | 8,132      | 7,849        | (283)                      |
| Commodities                           | -          | 49         | 2,500        | 2,451                      |
| Contractual services                  | 434        | -          | 5,000        | 5,000                      |
| Subtotal                              | 8,234      | 8,181      | 15,349       | 7,168                      |
| Economic development                  |            |            |              |                            |
| Personal services                     | 33,441     | 36,596     | 48,000       | 11,404                     |
| Commodities                           | 677        | 515        | 2,750        | 2,235                      |
| Contractual services                  | 9,141      | 14,729     | 14,250       | (479)                      |
| Capital outlay                        | -          | 1,059      | -            | (1,059)                    |
| Reimbursed expenditures               | (31,500)   | (30,945)   | (30,000)     | 945                        |
| Subtotal                              | 11,759     | 21,954     | 35,000       | 13,046                     |
| SW Regional Juvenile Detention Center | 3,765      | -          | 5,362        | 5,362                      |
| Neighborhood revitalization rebate    | -          | 968        | -            | (968)                      |
| Reimbursed expenditures               | (22,623)   | (19,318)   | (30,000)     | (10,682)                   |
| Total expenditures                    | 1,890,523  | 1,901,546  | \$ 2,032,987 | \$ 131,441                 |
| Receipts over (under) expenditures    | (645)      | 107,094    |              |                            |
| Unencumbered cash, beginning of year  | 362,364    | 361,719    | \$ 177,481   | \$ 184,238                 |
| Unencumbered cash, end of year        | \$ 361,719 | \$ 468,813 |              |                            |

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, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

|   |           | 2012      |            | Variance                   |
|---|-----------|-----------|------------|----------------------------|
|   | 2011      | Actual    | Budget     | favorable<br>(unfavorable) |
| Cash receipts:                          |           |           |            |                            |
| Taxes:                                  |           |           |            |                            |
| Ad valorem tax                          | \$ 48,947 | \$ 48,350 | \$ 48,773  | \$ (423)                   |
| Delinquent tax                          | 983       | 479       | -          | 479                        |
| Motor vehicle tax                       | 4,825     | 5,721     | 5,417      | 304                        |
| Recreational vehicle tax                | -         | 34        | 48         | (14)                       |
| 16/20M vehicle tax                      | -         | 744       | 789        | (45)                       |
| In lieu of tax                          | 3,072     | 2,855     | 3,072      | (217)                      |
| State grants                            | 4,332     | 24        | -          | 24                         |
| Charges for services                    | 78,458    | 83,403    | 43,225     | 40,178                     |
| Total cash receipts                     | 140,617   | 141,610   | \$ 101,324 | \$ 40,286                  |
| Expenditures:                           |           |           |            |                            |
| Personal services                       | 76,325    | 77,118    | \$ 77,800  | \$ 682                     |
| Commodities                             | 29,013    | 41,607    | 35,850     | (5,757)                    |
| Contractual services                    | 16,549    | 32,991    | 39,102     | 6,111                      |
| Capital outlay                          | 600       | 3,395     | 2,938      | (457)                      |
| Neighborhood revitalization rebate      | -         | 37        | -          | (37)                       |
| Total expenditures                      | 122,487   | 155,148   | \$ 155,690 | \$ 542                     |
| Receipts over (under) expenditures      | 18,130    | (13,538)  |            |                            |
| Unencumbered cash,<br>beginning of year | 71,440    | 89,570    | \$ 54,366  | \$ 35,204                  |
| Unencumbered cash, end of year          | \$ 89,570 | \$ 76,032 |            |                            |

See Independent Auditor's Report.

## WICHITA COUNTY, KANSAS

## E-911 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

|   |          | 2012     |          | Variance                   |
|---|----------|----------|----------|----------------------------|
|   | 2011     | Actual   | Budget   | favorable<br>(unfavorable) |
| Cash receipts:                          |          |          |          |                            |
| Licenses, fees and permits              | \$ 4,362 | \$ 760   | \$ 4,000 | \$ (3,240)                 |
| Expenditures:                           |          |          |          |                            |
| Contractual services                    | -        | -        | \$ 9,000 | \$ 9,000                   |
| Receipts over (under) expenditures      | 4,362    | 760      |          |                            |
| Unencumbered cash,<br>beginning of year | 3,636    | 7,998    | \$ 5,636 | \$ 2,362                   |
| Unencumbered cash, end of year          | \$ 7,998 | \$ 8,758 | \$ 636   | \$ 8,122                   |

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, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

|   |          | 2012      |           | Variance                   |
|---|----------|-----------|-----------|----------------------------|
|   | 2011     | Actual    | Budget    | favorable<br>(unfavorable) |
| Cash receipts:                          |          |           |           |                            |
| Taxes:                                  |          |           |           |                            |
| Ad valorem tax                          | \$ 8,794 | \$ 28,441 | \$ 27,579 | \$ 862                     |
| Delinquent tax                          | 96       | 110       | 44        | 66                         |
| Motor vehicle tax                       | 346      | 914       | 985       | (71)                       |
| Recreational vehicle tax                | -        | 6         | 9         | (3)                        |
| 16/20M vehicle tax                      | -        | 58        | 143       | (85)                       |
| In lieu of tax                          | 558      | 1,679     | 558       | 1,121                      |
| Total cash receipts                     | 9,794    | 31,208    | \$ 29,318 | \$ 1,890                   |
| Expenditures:                           |          |           |           |                            |
| Commodities                             | 5,928    | 2,280     | \$ 15,000 | \$ 12,720                  |
| Contractual services                    | 2,400    | 9,981     | 15,000    | 5,019                      |
| Capital outlay                          | -        | 416       | -         | (416)                      |
| Neighborhood revitalization rebate      | -        | 22        | -         | (22)                       |
| Total expenditures                      | 8,328    | 12,699    | \$ 30,000 | \$ 17,301                  |
| Receipts over (under) expenditures      | 1,466    | 18,509    |           |                            |
| Unencumbered cash,<br>beginning of year | 5,957    | 7,423     | \$ 682    | \$ 6,741                   |
| Unencumbered cash, end of year          | \$ 7,423 | \$ 25,932 |           |                            |

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, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

|   |                   | 2012              |                     | Variance                   |
|---|-------------------|-------------------|---------------------|----------------------------|
|   | 2011              | Actual            | Budget              | favorable<br>(unfavorable) |
| Cash receipts:                          |                   |                   |                     |                            |
| Taxes:                                  |                   |                   |                     |                            |
| Ad valorem tax                          | \$ 798,211        | \$ 883,261        | \$ 856,521          | \$ 26,740                  |
| Delinquent tax                          | 17,820            | 8,366             | 3,967               | 4,399                      |
| Motor vehicle tax                       | 89,040            | 95,514            | 88,116              | 7,398                      |
| Recreational vehicle tax                | -                 | 551               | 787                 | (236)                      |
| 16/20M vehicle tax                      | -                 | 13,616            | 12,837              | 779                        |
| State aid                               | 207,931           | 211,961           | 206,683             | 5,278                      |
| In lieu of tax                          | 49,967            | 52,147            | 49,967              | 2,180                      |
| Miscellaneous                           | 10,571            | 12,095            | -                   | 12,095                     |
| Total cash receipts                     | <u>1,173,540</u>  | <u>1,277,511</u>  | <u>\$ 1,218,878</u> | <u>\$ 58,633</u>           |
| Expenditures:                           |                   |                   |                     |                            |
| Personal services                       | 373,504           | 357,065           | \$ 530,041          | \$ 172,976                 |
| Commodities                             | 408,370           | 473,313           | 449,865             | (23,448)                   |
| Contractual services                    | 366,343           | 401,496           | 423,766             | 22,270                     |
| Capital outlay                          | 196,294           | 195,819           | 96,328              | (99,491)                   |
| Reimbursed expenditures                 | (5,671)           | (12,139)          | -                   | 12,139                     |
| Neighborhood revitalization rebate      | -                 | 684               | -                   | (684)                      |
| Total expenditures                      | <u>1,338,840</u>  | <u>1,416,238</u>  | <u>\$ 1,500,000</u> | <u>\$ 83,762</u>           |
| Receipts over (under) expenditures      | (165,300)         | (138,727)         |                     |                            |
| Unencumbered cash,<br>beginning of year | <u>633,381</u>    | <u>468,081</u>    | <u>\$ 281,122</u>   | <u>\$ 186,959</u>          |
| Unencumbered cash, end of year          | <u>\$ 468,081</u> | <u>\$ 329,354</u> |                     |                            |

See Independent Auditor's Report.



## WICHITA COUNTY, KANSAS

## E-911 LANDLINE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

|   |           | 2012      |           | Variance                   |
|---|-----------|-----------|-----------|----------------------------|
|   | 2011      | Actual    | Budget    | favorable<br>(unfavorable) |
| Cash receipts:                          |           |           |           |                            |
| Licenses, fees and permits              | \$ 9,611  | \$ -      | \$ 9,000  | \$ (9,000)                 |
| Expenditures:                           |           |           |           |                            |
| Contractual services                    | 6,216     | 1,014     | \$ 34,000 | \$ 32,986                  |
| Receipts over (under) expenditures      | 3,395     | (1,014)   |           |                            |
| Unencumbered cash,<br>beginning of year | 22,097    | 25,492    | \$ 25,097 | \$ 395                     |
| Unencumbered cash, end of year          | \$ 25,492 | \$ 24,478 | \$ 97     | \$ 24,381                  |

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, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

|   |           | 2012      |            | Variance                   |
|---|-----------|-----------|------------|----------------------------|
|   | 2011      | Actual    | Budget     | favorable<br>(unfavorable) |
| Cash receipts:                          |           |           |            |                            |
| Taxes:                                  |           |           |            |                            |
| Ad valorem tax                          | \$ 80,767 | \$ 94,645 | \$ 91,766  | \$ 2,879                   |
| Delinquent tax                          | 1,671     | 841       | 401        | 440                        |
| Motor vehicle tax                       | 8,619     | 9,500     | 8,903      | 597                        |
| Recreational vehicle tax                | -         | 56        | 80         | (24)                       |
| 16/20M vehicle tax                      | -         | 1,284     | 1,297      | (13)                       |
| In lieu of tax                          | 5,048     | 5,588     | 5,048      | 540                        |
| Total cash receipts                     | 96,105    | 111,914   | \$ 107,495 | \$ 4,419                   |
| Expenditures:                           |           |           |            |                            |
| Personal services                       | 58,166    | 60,375    | \$ 54,740  | \$ (5,635)                 |
| Commodities                             | 5,244     | 5,268     | 7,550      | 2,282                      |
| Contractual services                    | 39,998    | 49,483    | 53,180     | 3,697                      |
| Capital outlay                          | 932       | 1,785     | 3,400      | 1,615                      |
| Reimbursed expenditures                 | (112)     | (815)     | -          | 815                        |
| Neighborhood revitalization rebate      | -         | 73        | -          | (73)                       |
| Total expenditures                      | 104,228   | 116,169   | \$ 118,870 | \$ 2,701                   |
| Receipts over (under) expenditures      | (8,123)   | (4,255)   |            |                            |
| Unencumbered cash,<br>beginning of year | 36,065    | 27,942    | \$ 11,375  | \$ 16,567                  |
| Unencumbered cash, end of year          | \$ 27,942 | \$ 23,687 |            |                            |

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, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

|   |            | 2012      |            | Variance                   |
|---|------------|-----------|------------|----------------------------|
|   | 2011       | Actual    | Budget     | favorable<br>(unfavorable) |
| Cash receipts                           |            |           |            |                            |
| Taxes:                                  |            |           |            |                            |
| Ad valorem tax                          | \$ 40,527  | \$ 38,213 | \$ 37,043  | \$ 1,170                   |
| Delinquent tax                          | 2,834      | 750       | 194        | 556                        |
| Motor vehicle tax                       | 15,386     | 7,419     | 4,306      | 3,113                      |
| Recreational vehicle tax                | -          | 27        | 38         | (11)                       |
| 16/20M vehicle tax                      | -          | 2,360     | 627        | 1,733                      |
| In lieu of tax                          | 2,441      | 2,256     | 2,441      | (185)                      |
| Total cash receipts                     | 61,188     | 51,025    | \$ 44,649  | \$ 6,376                   |
| Expenditures:                           |            |           |            |                            |
| Personal services                       | -          | -         | \$ 5,000   | \$ 5,000                   |
| Commodities                             | 62,645     | 68,132    | 110,000    | 41,868                     |
| Contractual services                    | 47,120     | 51,993    | 70,000     | 18,007                     |
| Capital outlay                          | -          | 629       | 10,000     | 9,371                      |
| Reimbursed expenditures                 | (13,822)   | (20,308)  | (40,000)   | (19,692)                   |
| Neighborhood revitalization rebate      | -          | 30        | -          | (30)                       |
| Total expenditures                      | 95,943     | 100,476   | \$ 155,000 | \$ 54,524                  |
| Receipts over (under) expenditures      | (34,755)   | (49,451)  |            |                            |
| Unencumbered cash,<br>beginning of year | 155,478    | 120,723   | \$ 110,351 | \$ 10,372                  |
| Unencumbered cash, end of year          | \$ 120,723 | \$ 71,272 |            |                            |

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, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

|   |        | 2012   |        | Variance<br>favorable<br>(unfavorable) |
|---|--------|--------|--------|--|
|   | 2011   | Actual | Budget |  |
| Cash receipts                           | \$ -   | \$ -   | \$ -   | \$ -                                   |
| Expenditures                            | -      | -      | \$ -   | \$ -                                   |
| Receipts over (under) expenditures      | -      | -      |        |  |
| Unencumbered cash,<br>beginning of year | 376    | 376    | \$ 376 | \$ -                                   |
| Unencumbered cash, end of year          | \$ 376 | \$ 376 | \$ 376 | \$ -                                   |

See Independent Auditor's Report.

## WICHITA COUNTY, KANSAS

## EMPLOYEE BENEFIT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

|   |           | 2012       |            | Variance                   |
|---|-----------|------------|------------|----------------------------|
|   | 2011      | Actual     | Budget     | favorable<br>(unfavorable) |
| Cash receipts:                          |           |            |            |                            |
| Taxes:                                  |           |            |            |                            |
| Ad valorem tax                          | \$ 70,105 | \$ 111,006 | \$ 107,646 | \$ 3,360                   |
| Delinquent tax                          | 3,675     | 1,171      | 340        | 831                        |
| Motor vehicle tax                       | 19,605    | 11,185     | 7,559      | 3,626                      |
| Recreational vehicle tax                | -         | 47         | 68         | (21)                       |
| 16/20M vehicle tax                      | -         | 3,010      | 1,101      | 1,909                      |
| In lieu of tax                          | 4,286     | 6,554      | 4,286      | 2,268                      |
| Total cash receipts                     | 97,671    | 132,973    | \$ 121,000 | \$ 11,973                  |
| Expenditures:                           |           |            |            |                            |
| Personal services                       | 189,553   | 197,990    | \$ 194,000 | \$ (3,990)                 |
| Reimbursed expenditures                 | (6,718)   | (7,069)    | -          | 7,069                      |
| Neighborhood revitalization rebate      | -         | 86         | -          | (86)                       |
| Total expenditures                      | 182,835   | 191,007    | \$ 194,000 | \$ 2,993                   |
| Receipts over (under) expenditures      | (85,164)  | (58,034)   |            |                            |
| Unencumbered cash,<br>beginning of year | 157,228   | 72,064     | \$ 73,000  | \$ (936)                   |
| Unencumbered cash, end of year          | \$ 72,064 | \$ 14,030  |            |                            |

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, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

|   |               | 2012             |                  | Variance                   |
|---|---------------|------------------|------------------|----------------------------|
|   | 2011          | Actual           | Budget           | favorable<br>(unfavorable) |
| Cash receipts:                          |               |                  |                  |                            |
| Taxes:                                  |               |                  |                  |                            |
| Ad valorem tax                          | \$ 6,006      | \$ 36,754        | \$ 35,440        | \$ 1,314                   |
| Delinquent tax                          | 228           | 120              | 29               | 91                         |
| Motor vehicle tax                       | 1,306         | 710              | 451              | 259                        |
| Recreational vehicle tax                | -             | 3                | 4                | (1)                        |
| 16/20M vehicle tax                      | -             | 329              | 308              | 21                         |
| In lieu of tax                          | 468           | 2,735            | 468              | 2,267                      |
| Total cash receipts                     | 8,008         | 40,651           | <u>\$ 36,700</u> | <u>\$ 3,951</u>            |
| Expenditures:                           |               |                  |                  |                            |
| Appropriations                          | 10,000        | 30,000           | <u>\$ 37,500</u> | <u>\$ 7,500</u>            |
| Receipts over (under) expenditures      | (1,992)       | 10,651           |                  |                            |
| Unencumbered cash,<br>beginning of year | 2,917         | 925              | <u>\$ 800</u>    | <u>\$ 125</u>              |
| Unencumbered cash, end of year          | <u>\$ 925</u> | <u>\$ 11,576</u> |                  |                            |

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, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

|   |                  | 2012             |                  | Variance                   |
|---|------------------|------------------|------------------|----------------------------|
|   | 2011             | Actual           | Budget           | favorable<br>(unfavorable) |
| Cash receipts:                          |                  |                  |                  |                            |
| Taxes:                                  |                  |                  |                  |                            |
| Ad valorem tax                          | \$ 51,195        | \$ 72,725        | \$ 70,131        | \$ 2,594                   |
| Delinquent tax                          | 688              | 395              | 253              | 142                        |
| Motor vehicle tax                       | 3,739            | 4,125            | 3,958            | 167                        |
| Recreational vehicle tax                | -                | 25               | 35               | (10)                       |
| 16/20M vehicle tax                      | -                | 910              | 850              | 60                         |
| In lieu of tax                          | 4,108            | 5,412            | 4,108            | 1,304                      |
| City of Leoti                           | 1,400            | 1,400            | 1,400            | -                          |
| Charges for services                    | 4,160            | 3,200            | 2,000            | 1,200                      |
| Miscellaneous                           | 394              | 640              | 500              | 140                        |
| Total cash receipts                     | <u>65,684</u>    | <u>88,832</u>    | <u>\$ 83,235</u> | <u>\$ 5,597</u>            |
| Expenditures:                           |                  |                  |                  |                            |
| Personal services                       | 44,316           | 47,951           | \$ 45,500        | \$ (2,451)                 |
| Commodities                             | 5,116            | 5,439            | 23,000           | 17,561                     |
| Contractual services                    | 18,729           | 18,697           | 22,000           | 3,303                      |
| Capital outlay                          | 9,839            | 1,225            | -                | (1,225)                    |
| Total expenditures                      | <u>78,000</u>    | <u>73,312</u>    | <u>\$ 90,500</u> | <u>\$ 17,188</u>           |
| Receipts over (under) expenditures      | (12,316)         | 15,520           |                  |                            |
| Unencumbered cash,<br>beginning of year | <u>22,881</u>    | <u>10,565</u>    | <u>\$ 7,265</u>  | <u>\$ 3,300</u>            |
| Unencumbered cash, end of year          | <u>\$ 10,565</u> | <u>\$ 26,085</u> |                  |                            |

See Independent Auditor's Report.

## WICHITA COUNTY, KANSAS

## SPECIAL VEHICLE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

|   |                 | 2012             |                  | Variance                   |
|---|-----------------|------------------|------------------|----------------------------|
|   | 2011            | Actual           | Budget           | favorable<br>(unfavorable) |
| Cash receipts:                          |                 |                  |                  |                            |
| Licenses, fees and permits              | \$ 27,593       | \$ 28,226        | \$ 27,000        | \$ 1,226                   |
| Miscellaneous                           | 70              | -                | -                | -                          |
| Total cash receipts                     | <u>27,663</u>   | <u>28,226</u>    | <u>\$ 27,000</u> | <u>\$ 1,226</u>            |
| Expenditures:                           |                 |                  |                  |                            |
| Personal services                       | 5,500           | -                | \$ -             | \$ -                       |
| Commodities                             | 5,920           | 4,370            | -                | (4,370)                    |
| Contractual services                    | 8,823           | 10,664           | 20,000           | 9,336                      |
| Capital outlay                          | 450             | -                | -                | -                          |
| Miscellaneous                           | 580             | 132              | -                | (132)                      |
| Operating transfers out                 | 6,271           | -                | 14,729           | 14,729                     |
| Total expenditures                      | <u>27,544</u>   | <u>15,166</u>    | <u>\$ 34,729</u> | <u>\$ 19,563</u>           |
| Receipts over (under) expenditures      | 119             | 13,060           |                  |                            |
| Unencumbered cash,<br>beginning of year | <u>6,271</u>    | <u>6,390</u>     | <u>\$ 8,000</u>  | <u>\$ (1,610)</u>          |
| Unencumbered cash, end of year          | <u>\$ 6,390</u> | <u>\$ 19,450</u> | <u>\$ 271</u>    | <u>\$ 19,179</u>           |

See Independent Auditor's Report.



# WICHITA COUNTY, KANSAS

## ALL NONBUDGETED FUNDS SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended December 31, 2012

|   | Special purpose funds  |   |                   |                      |
|---|------------------------|---|-------------------|----------------------|
|   | Capital<br>improvement | Women,<br>Infants and<br>Children Grant | Bio-<br>terrorism | Equipment<br>reserve |
| Cash receipts:                          |                        |   |                   |                      |
| Licenses, permits<br>and fees           | \$ -                   | \$ -                                    | \$ -              | \$ -                 |
| Fines, forfeitures<br>and penalties     | -                      | -                                       | -                 | -                    |
| State aid/grant                         | -                      | 6,513                                   | 7,218             | -                    |
| Charges for services                    | -                      | -                                       | -                 | -                    |
| Interest                                | -                      | -                                       | -                 | -                    |
| Total cash receipts                     | -                      | 6,513                                   | 7,218             | -                    |
| Expenditures:                           |                        |   |                   |                      |
| Commodities                             | -                      | 480                                     | 100               | -                    |
| Contractual services                    | -                      | 1,181                                   | 2,924             | -                    |
| Capital outlay                          | -                      | 508                                     | 1,879             | -                    |
| Paid to state                           | -                      | -                                       | -                 | -                    |
| Fees                                    | -                      | -                                       | -                 | -                    |
| Claims                                  | -                      | -                                       | -                 | -                    |
| Reimbursement                           | -                      | -                                       | -                 | -                    |
| Total expenditures                      | -                      | 2,169                                   | 4,903             | -                    |
| Receipts over (under)<br>expenditures   | -                      | 4,344                                   | 2,315             | -                    |
| Unencumbered cash,<br>beginning of year | 61,666                 | 16,622                                  | 7,332             | 39,964               |
| Unencumbered cash,<br>end of year       | \$ 61,666              | \$ 20,966                               | \$ 9,647          | \$ 39,964            |

| Special purpose funds              |                             |                   |                                   |                      |
|------------------------------------|-----------------------------|-------------------|-----------------------------------|----------------------|
| Register of<br>deeds<br>technology | Law<br>enforcement<br>trust | Road<br>machinery | Special<br>highway<br>improvement | E-911<br>combination |
| \$ 4,640                           | \$ -                        | \$ -              | \$ -                              | \$ 39,142            |
| -                                  | 6,862                       | -                 | -                                 | -                    |
| -                                  | -                           | -                 | -                                 | -                    |
| -                                  | -                           | -                 | -                                 | -                    |
| -                                  | -                           | -                 | -                                 | -                    |
| 4,640                              | 6,862                       | -                 | -                                 | 39,142               |
| -                                  | -                           | -                 | -                                 | -                    |
| -                                  | -                           | -                 | -                                 | 9,148                |
| 3,446                              | -                           | -                 | -                                 | -                    |
| -                                  | -                           | -                 | -                                 | -                    |
| -                                  | -                           | -                 | -                                 | -                    |
| -                                  | -                           | -                 | -                                 | -                    |
| -                                  | -                           | -                 | -                                 | -                    |
| 3,446                              | -                           | -                 | -                                 | 9,148                |
| 1,194                              | 6,862                       | -                 | -                                 | 29,994               |
| 22,539                             | 1,570                       | 87,033            | 21,819                            | -                    |
| \$ 23,733                          | \$ 8,432                    | \$ 87,033         | \$ 21,819                         | \$ 29,994            |

## WICHITA COUNTY, KANSAS

ALL NONBUDGETED FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the Year Ended December 31, 2012

|                                      | Special purpose funds         |                                | Business fund         |            |
|--------------------------------------|-------------------------------|--------------------------------|-----------------------|------------|
|                                      | Prosecuting attorney training | Attorney's diversion agreement | Corporate plan health | Total      |
| Cash receipts:                       |                               |                                |                       |            |
| Licenses, permits and fees           | \$ 262                        | \$ 6,466                       | \$ -                  | \$ 50,510  |
| Fines, forfeitures and penalties     | -                             | -                              | -                     | 6,862      |
| State aid/grant                      | -                             | -                              | -                     | 13,731     |
| Charges for services                 | -                             | -                              | 371,246               | 371,246    |
| Interest                             | -                             | -                              | 69                    | 69         |
| Total cash receipts                  | 262                           | 6,466                          | 371,315               | 442,418    |
| Expenditures:                        |                               |                                |                       |            |
| Commodities                          | -                             | -                              | -                     | 580        |
| Contractual services                 | -                             | 800                            | -                     | 14,053     |
| Capital outlay                       | -                             | -                              | -                     | 5,833      |
| Paid to state                        | 112                           | -                              | -                     | 112        |
| Fees                                 | -                             | -                              | 183,723               | 183,723    |
| Claims                               | -                             | -                              | 277,061               | 277,061    |
| Reimbursement                        | -                             | -                              | (122,963)             | (122,963)  |
| Total expenditures                   | 112                           | 800                            | 337,821               | 358,399    |
| Receipts over (under) expenditures   | 150                           | 5,666                          | 33,494                | 84,019     |
| Unencumbered cash, beginning of year | 403                           | 30,237                         | 112,736               | 401,921    |
| Unencumbered cash, end of year       | \$ 553                        | \$ 35,903                      | \$ 146,230            | \$ 485,940 |

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, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

|   |           | 2012      |           | Variance                   |
|---|-----------|-----------|-----------|----------------------------|
|   | 2011      | Actual    | Budget    | favorable<br>(unfavorable) |
| Cash receipts:                          |           |           |           |                            |
| Taxes:                                  |           |           |           |                            |
| Ad valorem tax                          | \$ 10,869 | \$ 33,426 | \$ 32,406 | \$ 1,020                   |
| Delinquent tax                          | 604       | 219       | 53        | 166                        |
| Motor vehicle tax                       | 3,194     | 1,767     | 1,168     | 599                        |
| Recreational vehicle tax                | -         | 7         | 10        | (3)                        |
| 16/20M vehicle tax                      | -         | 489       | 170       | 319                        |
| In lieu of tax                          | 663       | 1,973     | 663       | 1,310                      |
| Total cash receipts                     | 15,330    | 37,881    | \$ 34,470 | \$ 3,411                   |
| Expenditures:                           |           |           |           |                            |
| Principal                               | 30,000    | 30,000    | \$ 30,000 | \$ -                       |
| Interest and commissions                | 8,425     | 7,525     | 7,525     | -                          |
| Fees                                    | -         | -         | 100       | 100                        |
| Cash basis reserve                      | -         | -         | 10,000    | 10,000                     |
| Neighborhood revitalization rebate      | -         | 26        | -         | (26)                       |
| Total expenditures                      | 38,425    | 37,551    | \$ 47,625 | \$ 10,074                  |
| Receipts over (under) expenditures      | (23,095)  | 330       |           |                            |
| Unencumbered cash,<br>beginning of year | 36,683    | 13,588    | \$ 13,155 | \$ 433                     |
| Unencumbered cash, end of year          | \$ 13,588 | \$ 13,918 |           |                            |

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, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

|   |            | 2012       |            | Variance                   |
|---|------------|------------|------------|----------------------------|
|   | 2011       | Actual     | Budget     | favorable<br>(unfavorable) |
| Cash receipts:                          |            |            |            |                            |
| Taxes:                                  |            |            |            |                            |
| Ad valorem tax                          | \$ 106,440 | \$ 149,472 | \$ 144,938 | \$ 4,534                   |
| Delinquent tax                          | 2,977      | 1,273      | 527        | 746                        |
| Motor vehicle tax                       | 15,274     | 13,556     | 11,701     | 1,855                      |
| Recreational vehicle tax                | -          | 73         | 105        | (32)                       |
| 16/20M vehicle tax                      | -          | 2,345      | 1,705      | 640                        |
| In lieu of tax                          | 6,635      | 8,825      | 6,635      | 2,190                      |
| Total cash receipts                     | 131,326    | 175,544    | \$ 165,611 | \$ 9,933                   |
| Expenditures:                           |            |            |            |                            |
| Principal                               | 120,000    | 125,000    | \$ 125,000 | \$ -                       |
| Interest and commissions                | 49,713     | 46,113     | 46,113     | -                          |
| Fees                                    | -          | -          | 100        | 100                        |
| Neighborhood revitalization rebate      | -          | 115        | -          | (115)                      |
| Total expenditures                      | 169,713    | 171,228    | \$ 171,213 | \$ (15)                    |
| Receipts over (under) expenditures      | (38,387)   | 4,316      |            |                            |
| Unencumbered cash,<br>beginning of year | 46,217     | 7,830      | \$ 5,602   | \$ 2,228                   |
| Unencumbered cash, end of year          | \$ 7,830   | \$ 12,146  |            |                            |

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, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

|   |           | 2012      |            | Variance                   |
|---|-----------|-----------|------------|----------------------------|
|   | 2011      | Actual    | Budget     | favorable<br>(unfavorable) |
| Cash receipts:                          |           |           |            |                            |
| Charges for services                    | \$ 64,976 | \$ 66,039 | \$ 66,000  | \$ 39                      |
| Special assessments                     | 58,581    | 59,973    | 58,000     | 1,973                      |
| Other income                            | 25,985    | 10,730    | 20,000     | (9,270)                    |
| Total cash receipts                     | 149,542   | 136,742   | \$ 144,000 | \$ (7,258)                 |
| Expenditures:                           |           |           |            |                            |
| Personal services                       | 85,591    | 84,159    | \$ 98,015  | \$ 13,856                  |
| Commodities                             | 25,490    | 27,953    | 29,000     | 1,047                      |
| Contractual services                    | 76,170    | 64,693    | 65,100     | 407                        |
| Capital outlay                          | 849       | 2,922     | -          | (2,922)                    |
| Total expenditures                      | 188,100   | 179,727   | \$ 192,115 | \$ 12,388                  |
| Receipts over (under) expenditures      | (38,558)  | (42,985)  |            |                            |
| Unencumbered cash,<br>beginning of year | 122,154   | 83,596    | \$ 78,054  | \$ 5,542                   |
| Unencumbered cash, end of year          | \$ 83,596 | \$ 40,611 | \$ 29,939  | \$ 10,672                  |

See Independent Auditor's Report.

## WICHITA COUNTY, KANSAS

AGENCY FUNDS  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

For the Year Ended December 31, 2012

| Fund   | Beginning<br>cash balance | Receipts            | Disbursements       | Ending<br>cash balance |
|--|---------------------------|---------------------|---------------------|------------------------|
| County Clerk                                   | \$ -                      | \$ 3,247            | \$ 3,247            | \$ -                   |
| Register of Deeds                              | 2,140                     | 33,326              | 32,107              | 3,359                  |
| District Court                                 | 127                       | 91,769              | 91,846              | 50                     |
| Sheriff  | -                         | 10,618              | 10,618              | -                      |
| County Treasurer                               | 3,452,296                 | 6,007,822           | 5,829,283           | 3,630,835              |
| Local taxing districts                         | 890                       | 2,389,125           | 2,386,994           | 3,021                  |
| Motor vehicle fees and<br>sales tax collection | 14,497                    | 868,252             | 868,823             | 13,926                 |
| Payroll clearing funds                         | 3,143                     | 320,821             | 320,341             | 3,623                  |
| Oil/gas depletion                              | -                         | 19,386              | -                   | 19,386                 |
| Fish and game licenses                         | -                         | 2,955               | 2,955               | -                      |
| Total  | <u>\$ 3,473,093</u>       | <u>\$ 9,747,321</u> | <u>\$ 9,546,214</u> | <u>\$ 3,674,200</u>    |

See Independent Auditor's Report.