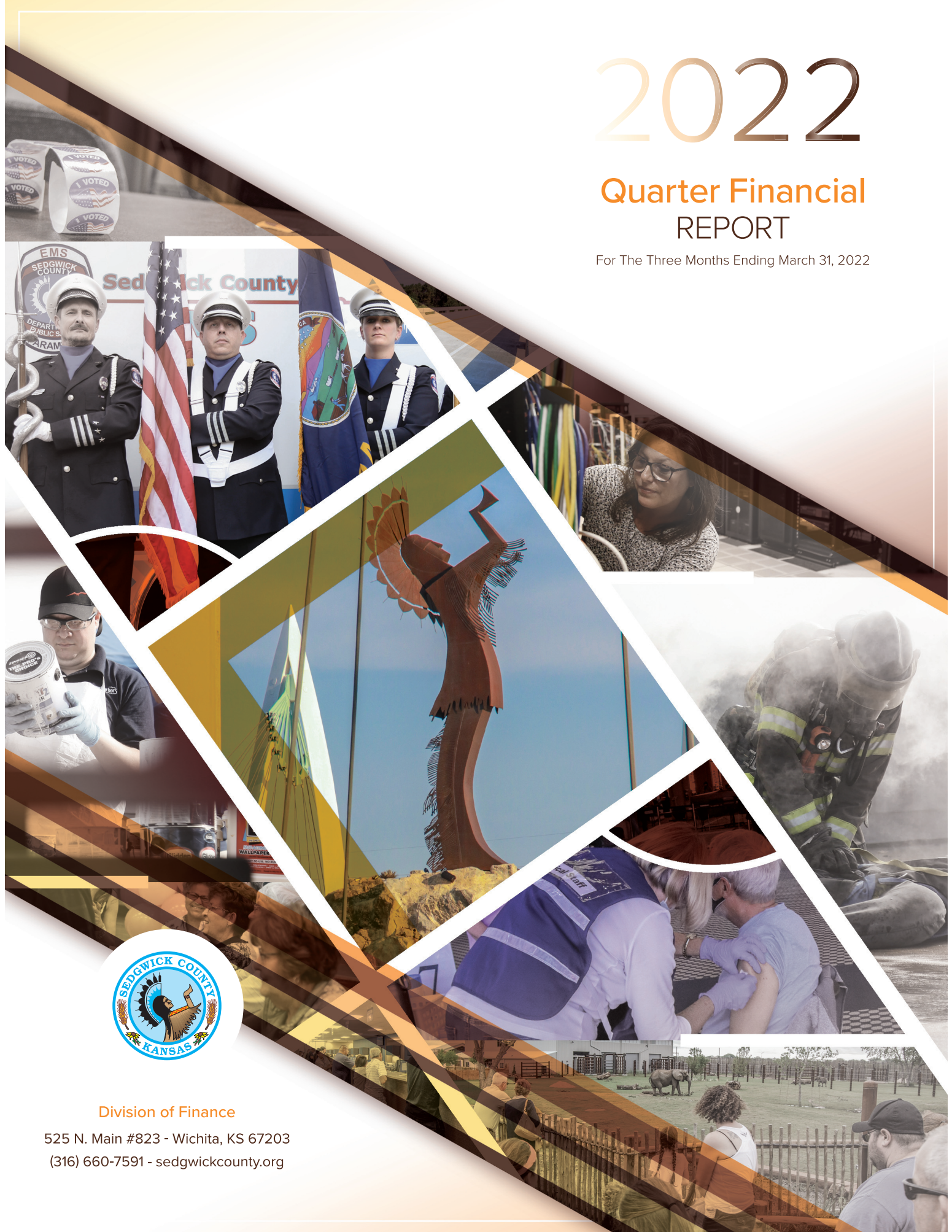


2022

Quarter Financial REPORT

For The Three Months Ending March 31, 2022



Division of Finance

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Executive Summary

At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the first three months of 2022, ending March 31, 2022. The information contained in this report is based on unaudited financial statements and excludes adjustments that may be required by the County's auditors at a later date.

The first section of the report outlines financial information on a budgetary basis for applicable fund types, including comparisons of financial activities with the previous fiscal year and the adopted and revised budgets. The second section of the report outlines the financial status of active capital projects. The final section consists of fund statements which provide a broad overview of the County's finances in a manner similar to a private-sector business based on Generally Accepted Accounting Principles (GAAP).

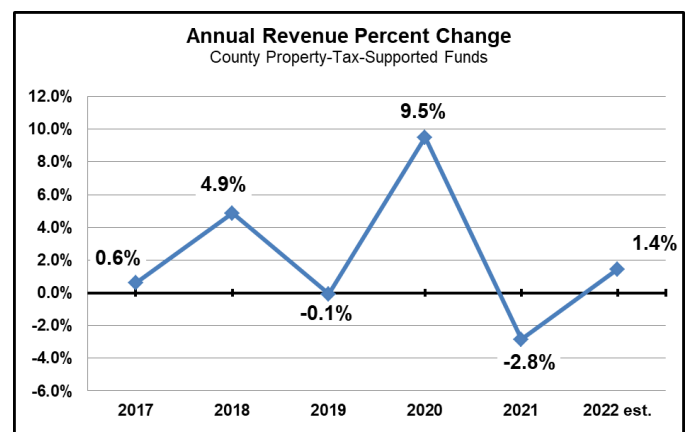
When reporting financial status, the County typically aggregates information into one of several possible groupings: the General Fund, property-tax-supported funds, other operating funds, or all operating funds. The General Fund is the County's primary operating fund and accounts for County services that do not have a designated fund of their own. The General Fund includes most general government and law enforcement functions and receives the broadest variety of revenues. Currently, the operations of 46 departments are funded from the General Fund. The County has four other property-tax-supported funds, including Bond & Interest, Aging, Highway, and Wichita State University. Each fund provides services related to a specific function and the property taxes levied in each fund are used only to support those specific functions. References to 'property-tax-supported funds' mean the General Fund plus all other property-tax-supported funds. The County has 31 budgeted other operating funds which are not supported directly with property taxes, including grant funds, enterprise funds and internal service funds. References to 'operating funds' mean the property-tax-supported funds plus the other operating funds. Sedgwick County Fire District 1 is a distinct governmental entity that is operated as a part of Sedgwick County government and levies property taxes, but it is reported separately.

The 2022 Sedgwick County budget of \$480.2 million follows an exceptional and unprecedented year where the focus of the organization was on response to the

coronavirus disease (COVID-19) pandemic. The 2021 budget was adjusted to address the economic impacts while maintaining a prudent fund balance and preserving service levels, which included a prohibition on non-essential spending, furloughs and hiring delays, and no compensation adjustment for employees.

For the 2022 budget, the focus was on appropriate compensation for employees throughout the organization. In 2019, the Sedgwick County Division of Human Resources began a study of the County's compensation plan. Objectives were to identify modifications to the current plan based on internal equity within the organization and the organization's market placement in comparison to other similar sized communities. The work from this study will be implemented through a multi-year plan, beginning with the reclassification of 1,637 positions in 2022 in addition to other pay adjustments.

This quarterly report provides an analysis of financial trends through the first quarter of 2022 compared to the same time period in 2021. Increased revenues over the first quarter of 2022 were recorded in several categories, including current property taxes, retail sales and use taxes, and charges for services. Decreased expenditures were recorded in contractals, transfers out, equipment commodities, debt service, capital improvements, and personnel. These changes are explained within this report.



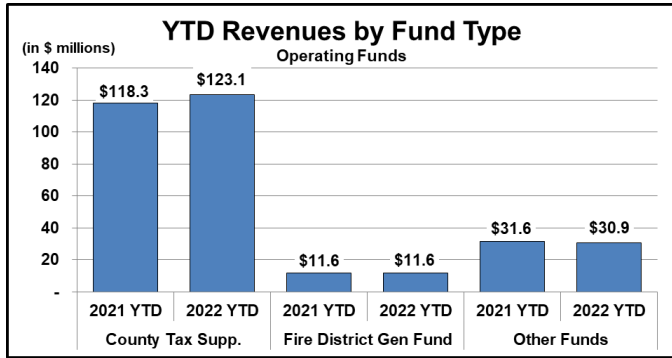
Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2021.

- **Revenues totaled \$123.1 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$4.8 million (4.1 percent) compared to the first quarter of 2021.
- **Expenditures totaled \$72.1 million** for County property-tax-supported funds (excluding Fire District 1). This represents a decrease of \$7.7 million (9.7 percent) compared to the first quarter of 2021.
- **For all County property-tax-supported funds (excluding Fire District 1), ending balances are projected to decrease by \$5.4 million.** The year-end General Fund balance is anticipated to decrease by \$7.9 million (8.6 percent), primarily due to an additional pay period in 2022 as well as an increase in transfers to other funds as a result of increased expenditures in Risk Management.

For more detail on each individual fund, please review the individual “schedules of budgetary accounts” section following the executive summary.

Revenue Highlights:

Revenue collections for all operating funds through the first quarter of 2022 increased 3.4 percent (\$5.4 million) compared to the same timeframe last year. In County property-tax-supported funds, collections increased \$4.8 million (4.1 percent) compared to the first quarter of 2021.



Year-to-date (YTD) Revenue by Fund Type

County property-tax-supported funds revenue collections increased \$4.8 million (4.1 percent) compared to the first quarter of 2021. The most significant increases occurred in current property taxes (\$5.3 million), retail sales and use taxes (\$1.3 million), and charges for services (\$0.6 million). The increase in current property taxes is due to an increase in assessed valuation of 3.6 percent for the current year. The increase in retail sales and use taxes is due to improving economic conditions. The increase in charges for services is mainly due to an increase in fees collected by Emergency Medical Services (EMS) in insurance fees (\$0.3 million), Medicaid and Medicare fees (\$0.2 million), and patient fees (\$0.2 million).

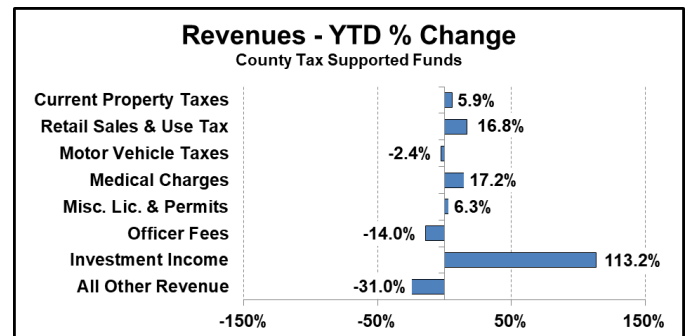
The increases are partially offset by decreases in back taxes (\$1.1 million), reimbursements (\$0.6 million), miscellaneous revenue (\$0.5 million), and uses of money and property (\$0.4 million). The decrease in back taxes is primarily due to refunds of previously paid property taxes as a result of valuation appeals (\$0.9 million). The decrease in reimbursements is primarily due to a decrease in administrative charges due to the consolidation of the EMS, COMCARE, and Noxious Weeds Tax Funds into the General Fund in 2022 (\$0.4 million). The decrease in miscellaneous revenue is primarily due to the final payment made to the City of Wichita for a joint storm drainage project (\$0.4 million) in January 2021. The decrease in uses of money and property is due to a decrease in penalties and interest on back taxes (\$0.6 million).

Fire District 1 revenue comes primarily from property taxes. Through the first quarter of 2022, revenue collections remained flat at \$11.6 million when compared to the first quarter of 2021.

All other operating funds include grants, enterprise and internal service funds, and non-property tax special revenue funds. Through the first quarter of 2022, all other operating revenues decreased \$0.7 million (2.2 percent) compared to the first quarter of 2021. The most significant decreases occurred in intergovernmental revenue in non-property-tax special revenue funds (\$1.1 million) and miscellaneous revenue in internal service funds (\$0.3 million). The decrease in non-property-tax special revenue funds is primarily due to the end of the Court Trustee program contract in the District Court resulting in no payments in 2022 (\$1.2 million). The decrease in internal service funds is primarily due to a decrease in auction proceeds for auctioning Fleet machinery on Purple Wave whereas no such revenue was received during the same timeframe this year (\$0.3 million).

The decreases were partially offset by an increase in intergovernmental revenue in non-property-tax special revenue grant funds (\$1.0 million). The increase in intergovernmental revenue in non-property-tax special revenue grant funds is due to the timing of the receipt of funds from the Kansas Department of Aging and Disability Services (KDADS) by COMCARE to support the Crisis Community Center crisis center in 2022 for services provided in 2021 (\$1.1 million).

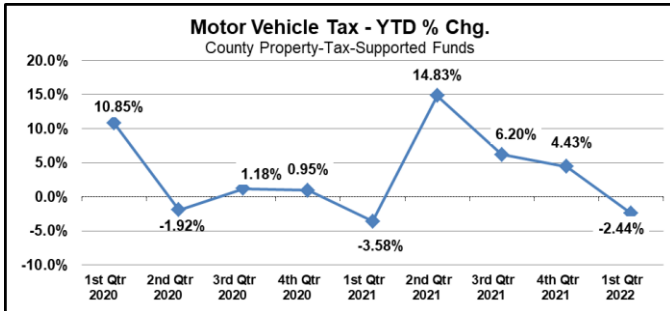
Key Revenues – Property-Tax-Supported Funds



Current property tax collections through the first quarter of 2022 increased \$5.3 million (5.9 percent) when compared to the same time period in 2021. The County’s assessed valuation grew about 3.6 percent for the 2022 budget year.

Retail sales and use tax collections increased \$1.3 million (16.8 percent), compared to the first quarter of 2021. Collections in all three months in 2022 exceeded collections in the same months in 2021.

Motor vehicle tax collections are allocated to each fund with a property tax levy in proportion to the property tax levied during the previous year’s budget. Revenue from this source decreased \$0.1 million (2.4 percent), compared to the first quarter of 2021. Details about this revenue source are shown in the graph below.



Medical charges are primarily collected for the operation of EMS. Through the first quarter of 2022, collections increased \$0.7 million (17.2 percent) when compared to the same timeframe in 2021. The increase is largely attributable to an increase in insurance fees (\$0.3 million), patient fees (0.2 million) Medicare fees (\$0.1 million), and Medicaid fees (\$0.1 million) collected on behalf of EMS.

MABCD licenses and permits revenue increased by \$0.1 million (6.3 percent) compared to the first quarter of 2021 as a result of an increase in the number of plans submitted and project valuation.

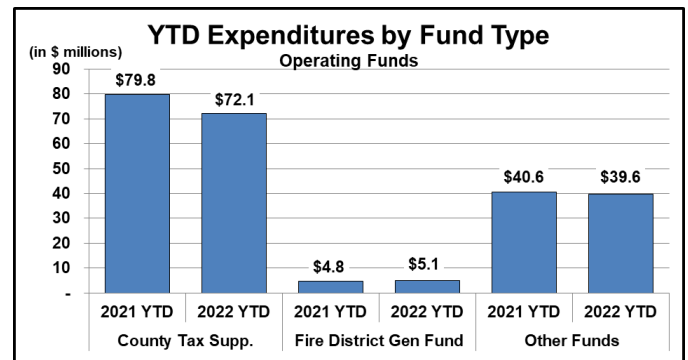
Officer fees decreased \$0.2 million (14.0 percent) compared to the first quarter of 2022. Officer fees are a per-page filing fee for documents recorded by the Register of Deeds Office. The fees vary based on the type and length of document being filed.

Investment income is required by State law to be deposited in the General Fund unless otherwise directed by statute to deposit earnings in a specific fund, such as the Register of Deeds Technology Fund. In some categories, relatively small increases in the amount can result in large percentage changes. Through the first quarter of 2022, investment income increased \$0.2 million (113.2 percent), versus the same period of time in 2021, the result of Federal interest rates beginning to increase following a dramatic rise in inflation rates.

All other revenue collections decreased \$0.7 million (2.2 percent) compared to the first quarter of 2021.

Expenditure Highlights:

Total expenditures for all operating funds decreased \$6.2 million (4.9 percent) compared to the first quarter of 2021. For all County property-tax-supported funds, expenditures decreased \$7.7 million (9.7 percent). Decreases were recorded in contractuels (\$5.4 million), transfers out (\$0.8 million), equipment (\$0.7 million), commodities (0.5 million), debt service (\$0.2 million), capital improvements (\$42,304), and personnel (\$30,956).



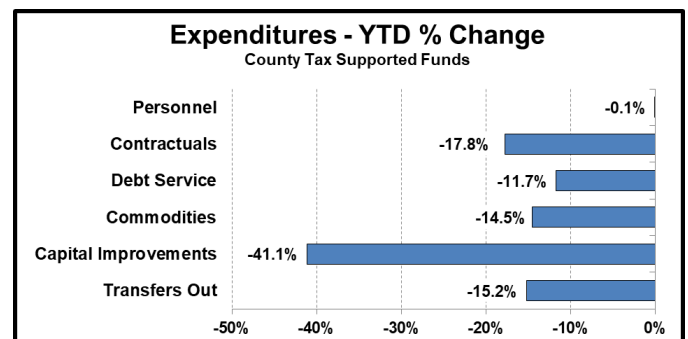
Year-to-date (YTD) Expenditures by Fund Type

County property-tax-supported funds’ expenditures decreased \$7.7 million (9.7 percent) compared to the first quarter of 2021.

Fire District 1 expenditures increased \$0.3 million (6.3 percent) compared to the first quarter of 2021.

All other operating funds’ expenditures increased \$1.0 million (2.5 percent) compared to the first quarter of 2021.

Key Expenditures — Property-Tax-Supported Funds



Personnel expenditures decreased \$30,956 (0.1 percent) compared to the first quarter of 2021, due to the elimination of COVID-19 funding for positions in the County General Fund in 2022.

	2017	2018	2019	2020	2021	2022
KPERS - Retirement Rates						
	8.96%	9.39%	9.89%	9.89%	9.87%	9.90%
KP&F - Retirement Rates						
Sheriff	19.39%	20.22%	22.13%	21.93%	22.80%	22.99%
Fire	19.03%	20.09%	22.13%	21.93%	22.80%	22.99%
EMS	19.03%	20.09%	22.13%	21.93%	22.80%	22.99%

Contractual expenditures decreased \$5.4 million (17.8 percent) compared to the same time period in 2021. The decrease is primarily due to decreases in temporary employment services (\$5.0 million) mostly by the Division of Finance due to COVID-19 staffing in 2021, and in grant awards (\$2.2 million) mostly by the Sedgwick County Zoo due to the final payment of the Phase I funding agreement made in 2021. The decreases were offset by increases in software/hardware maintenance (\$1.6 million) primarily by the Division of Information Technology due to a shopping cart for Technology Review Board (TRB) projects as well as expenses for the projects, and in fleet charges (\$0.2 million) mostly by EMS and Highways.

Debt payments decreased \$0.2 million (11.7 percent) compared to the first quarter of 2021 due to no new interest being paid as a result of no new bond issuances.

Commodities expenditures decreased \$0.5 million (14.5 percent) compared to the first quarter of 2021. The decrease is mainly due to decreases in other equipment (\$0.2 million) mostly by the Division of Finance due to a shopping cart for expenses related to COVID-19 in 2021, in office supplies (\$0.1 million) mostly by Central Services due to a shopping cart created for paper purchases in 2021, in medical supplies (\$0.1 million) mostly by the Division of Finance due to a shopping cart for expenses related to COVID-19 in 2021, and in operating supplies (\$0.1 million) by departments County-wide. Shopping carts are used through the County’s purchasing system, which allows users to commit the amount of budget authority needed to cover the annual cost of a product or a service at any point during the year.

Capital Improvement expenditures decreased a nominal amount, \$42,304 (41.1 percent) is due to a decrease in design/architectural engineering (\$0.1 million) by the

Division of Finance for the Main Courthouse first floor Traffic Court remodel design plan in 2021, which was offset by an increase in moving expenses (\$0.1 million) by the Division of Finance due to a shopping cart for expenses related to relocating several departments.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures decreased by \$0.7 million (87.3 percent) compared to the first quarter of 2021. The decrease is primarily due to a decrease in operating equipment (\$0.9 million) by the Sheriff’s Office due to a shopping cart for radios in 2021. The decrease was offset by an increase in vehicles (\$0.1 million) due to the timing of funds encumbered by the Department on Aging in 2021.

Transfers to other funds decreased \$0.8 million (15.2 percent) compared to the first quarter of 2021. The decrease is primarily due to a decrease in transfers out – capital projects (\$1.4 million) due to the timing of transfers for capital projects in 2022 compared to 2021, which was offset by an increase in transfers out – sales tax revenue (\$0.7 million) by Highways due to an increase in the amount of sales tax generated through March 2022 compared to the same timeframe in 2021.

For additional information regarding the financial condition of Sedgwick County, please review the narrative sections discussing each major fund of the County, in addition to the schedules of budgetary accounts for the corresponding funds; the status of current capital projects; and the fund statements prepared based on Generally Accepted Accounting Principles.

2022 Year-End Fund Balance Estimates Operating Funds By Fund Type (Budgetary Basis)

	<i>Special Revenue Funds</i>						Total Operating Funds
	General Fund	Debt Service Funds	Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds	Enterprise & Internal Service	
Revenues							
Property taxes	\$ 131,126,668	\$ 10,963,653	\$ 15,988,303	\$ 18,178,848	\$ -	\$ -	\$ 176,257,473
Motor vehicle taxes	17,622,279	1,588,579	2,099,263	2,030,978	-	-	23,341,098
Local retail sales & use tax	36,382,643	-	-	-	-	-	36,382,643
All other taxes	257,366	363,313	-	-	3,599,810	-	4,220,489
Licenses & permits	8,420,569	-	21,924	9,034	57,239	-	8,508,765
Intergovernmental	707,886	97,625	5,105,429	-	94,574,434	-	100,485,373
Charges for services	31,120,425	-	21,202	795,108	22,851,819	46,764,924	101,553,478
Fines & forfeitures	173,440	-	97	-	45,531	-	219,069
Miscellaneous	2,240,678	-	26,799	51,109	67,528	2,179,509	4,565,622
Reimbursements	4,085,482	-	27,039	727	79,779	609,299	4,802,326
Uses of money & property	4,675,514	56,420	-	6,537	11,995	8,289	4,758,755
Transfers in & other proceeds	-	2,333,071	-	-	1,631,917	4,509,330	8,474,318
Total	236,812,950	15,402,661	23,290,055	21,072,340	122,920,052	54,071,350	473,569,409
Expenditures							
Personnel	148,070,241	-	6,188,557	16,591,579	56,779,834	1,686,990	229,317,202
Contractual	58,794,067	20,000	14,792,788	2,164,515	51,721,351	44,702,100	172,194,821
Debt Service	-	14,388,816	-	1,244,627	-	-	15,633,443
Commodities	8,599,740	-	377,775	739,182	3,668,230	3,688,917	17,073,844
Capital improvements	1,100,788	-	-	-	6,532,046	1,030,000	8,662,834
Capital outlay	1,619,411	-	-	325,000	570,142	3,870,567	6,385,120
Transfers to other funds	26,606,233	-	313,794	30,656	755,472	-	27,706,155
Total	244,790,479	14,408,816	21,672,914	21,095,559	120,027,076	54,978,575	476,973,419
Net change in fund balance	(7,977,529)	993,845	1,617,142	(23,219)	2,892,976	(907,224)	(3,404,010)
Actual beginning fund balance	92,335,932	1,480,182	9,085,388	8,706,120	67,110,150	33,688,420	212,406,192
Ending Fund Balance	\$ 84,358,403	\$ 2,474,027	\$ 10,702,530	\$ 8,682,901	\$ 70,003,126	\$ 32,781,196	\$ 209,002,182

Year-End Fund Balance:

General Fund: Expenditures are estimated to exceed revenues by \$8.0 million at year-end, primarily due to an additional pay period in 2022 as well as an increase in transfers to other funds as a result of increased expenditures in Risk Management.

Debt Service Funds: Expenditures from debt service funds are estimated to be \$1.0 million less than revenues. The decrease is due to no new interest being paid as a result of no new bond issuances.

Special Revenue Funds–Property Tax Supported: These funds are expected to increase by \$1.6 million by year-end, primarily due to a projected increase in current property taxes in the Highway Tax Fund, as well as a decrease in personnel.

Fire District 1: The fund balance is estimated to decrease by \$23,219 by the end of the year, primarily due to an increase in personnel due to an additional pay period in 2022.

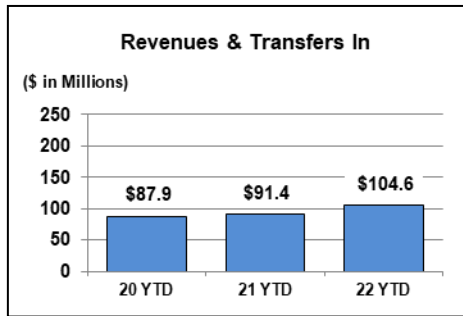
Special Revenue Funds–Non Property Tax Supported: These funds are estimated to increase by \$2.9 million. The increase is primarily due to the anticipated receipt of the second half of funding from the Federal American Rescue Plan Act (ARPA).

Enterprise and Internal Service Funds: The fund balances within this fund group are estimated to decrease \$0.9 million by the end of the year. This is primarily due to an increase in expenditures in the Risk Management Fund due to building repairs as well as an increase in personnel, which will be offset by prior year claim recoveries received by Risk Management.

General Fund

General Fund

Major Revenues



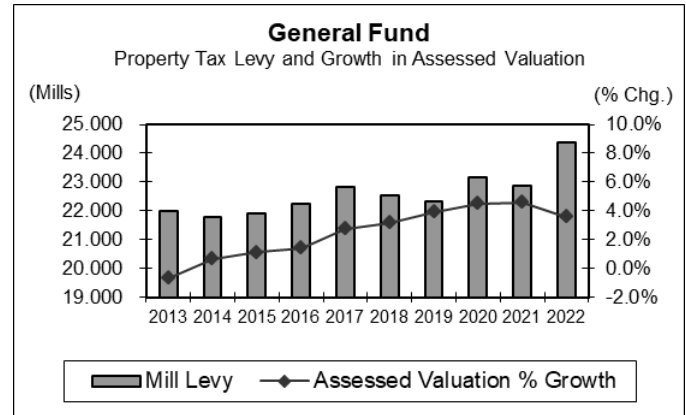
Total revenues in the General Fund through the first quarter of 2022 totaled \$104.6 million, an increase of \$13.2 million (14.4 percent) compared to the same timeframe in 2021. Through 2021, the effects of COVID-19 did not have significant impact on revenue collections and the County was able to maintain a healthy financial condition.

The increase in revenue is largely attributable to increases in current property taxes (\$9.0 million), charges for services (\$4.8 million), and local retail sales and use taxes (\$1.2 million). The increase in current property tax is due to an increase in assessed valuation (\$0.9 million). The increase in charges for services is mainly due to insurance fees (\$2.6 million), Medicare fees (\$1.3 million), and Medicaid fees (\$0.5 million) received by Emergency Medical Services (EMS) in the General Fund in 2022 due to the consolidation of the EMS Tax Fund into the General Fund. The increase in local retail sales and use taxes (\$1.2 million) is due to improving economic conditions. These fees historically were collected in the EMS Tax Fund, which was consolidated into the General Fund in 2022.

Increases were partially offset by decreases in back taxes (\$0.8 million), reimbursements (\$0.6 million), miscellaneous revenue (\$0.5 million), and uses of money and property (\$0.3 million). The decrease in back taxes is primarily due to refunds of previously paid property taxes as a result of valuation appeals (\$0.9 million). The decrease in reimbursements is primarily due to a decrease in administrative charges due to the consolidation of the EMS, COMCARE, and Noxious Weeds Tax Funds into the General Fund in 2022 (\$0.4 million) and the receipt of reimbursement for salaries paid to interns from Wichita State University to the County Manager's office in 2021 compared with no reimbursement at this time in 2022 (\$0.2 million). The decreases in uses of money and property are primarily

due to low interest rates resulting in smaller revenues from interest on current property taxes (\$0.6 million).

The following section outlines these revenues and other major revenue categories collected by the General Fund.



Property taxes (current) are the largest revenue source in the General Fund. Through the first quarter of 2022, \$79.1 million in current property taxes had been collected, an increase of \$9.0 million (12.8 percent) compared to the previous year. The mill levy rate for this Fund is 24.363, an increase of 1.494 mills from the 2021 rate of 22.869 mills due to the consolidation of three other property-tax-supported funds into the General Fund in 2022.

Local retail sales and use tax collections through the first quarter of 2022 increased \$1.3 million (16.8 percent), compared to 2021. Collections in all three months in 2022 exceeded collections in the same months in 2021. Disbursements from the State typically occur two months after the date of purchase and the numbers in the table below reflect that trend.

Local Retail Sales & Use Tax			
Year-to-Date Comparison			
Month	2021	2022	% Change
January	2,522,637	2,980,415	18.15%
February	2,836,696	3,624,467	27.77%
March	2,658,619	2,759,407	3.79%
Total	8,017,953	9,364,289	16.79%

Motor vehicle tax collections were \$2.0 million through the first quarter of 2022, an increase of \$0.1 million (4.2 percent) compared to the same timeframe in 2021. Motor vehicle taxes are collected in accordance with

K.S.A. 79-5111, which requires these taxes to be allocated to each fund with a property-tax levy in proportion to the property tax levied during the previous year's budget.

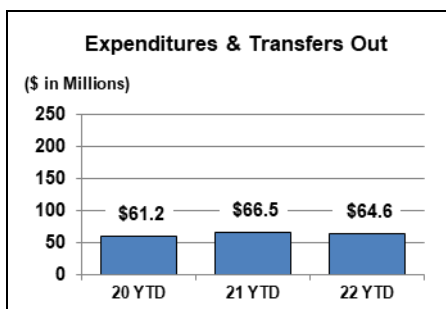
Intergovernmental revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with juvenile Corrections programs and from the City of Wichita for the County's portion of the merged code operation, though all revenues will now be received by the County as the merger is complete. Receipts in this category totaled \$0.2 million, which was a nominal amount, \$6,712 (3.4 percent), less than the first quarter of 2021.

Charges for services revenue consists of receipts paid by individuals to cover part or all of the cost of County services received, as well as cost allocations from various internal funds. The \$8.3 million collected through the first quarter of 2022 was \$4.8 million (134.7 percent) more than the same timeframe in 2021, mainly due to fees collected by Emergency Medical Services (EMS) in insurance fees (\$2.6 million), Medicare fees (\$1.3 million) and Medicaid fees (\$0.5 million), and patient fees (\$0.3 million). These fees historically were collected in the EMS Tax Fund, which was consolidated into the General Fund in 2022.

Uses of Money and Property revenue, which includes investment income, decreased \$0.3 million (17.5 percent) compared to the same timeframe in 2021 mainly due to lower investment income as a result of a decrease in interest rates and decreased return on interest payments.

Transfers from other funds and other proceeds are typically a result of the transfer of residual cash from the Auto License Fund or from completed capital projects, which varies as projects can be completed any time during the year. Through both the first quarter of 2021 and 2022, no revenue was captured in this category.

Major Expenditures



Actual year-to-date expenditures for the first quarter of 2022 decreased \$1.9 million compared to the same time period in 2021. An increase was recorded in personnel (\$4.4 million), which was offset by decreases in contractals (\$4.5 million), transfers to other funds (\$0.9 million), equipment (\$0.8 million), commodities (\$45,324), and capital improvements (\$42,304).

Personnel costs increased \$4.4 million (13.7 percent) compared to the same timeframe in 2021. The increase is mostly attributable to the consolidation of the Emergency Medical Services (EMS) Fund and the COMCARE Fund into the General Fund beginning in 2022.

General Fund Detailed Personnel Expenditures				
Category	Year-to Date Comparison*			%Change
	2021	2022		
Salaries and Wages	\$ 20,949,469	\$ 23,589,443		12.60%
Overtime	1,012,898	1,561,549		54.17%
Allowances	18,277	19,385		6.06%
FICA - OASDI	1,334,061	1,530,291		14.71%
FICA - HI	311,998	357,891		14.71%
Health/Dental Ins.	5,496,733	5,839,625		6.24%
Retirement	2,686,917	3,099,488		15.35%
Workers' Comp.	201,963	328,891		62.85%
Unemployment Tax	19,870	75,341		279.17%
Vac. Sell as Benefits	58,835	58,781		-0.09%
Donated Leave	203	1,404		592.19%
Wireless Allowance	33,856	34,990		3.35%
Flex Spending Contr.	46,430	52,034		12.07%
Call Back/On Call	16,716	58,534		250.17%
Total	\$ 32,188,225	\$ 36,607,647		13.73%

*Personnel expenditure increases are largely the result of the consolidation of three property-tax-supported funds into the General Fund in 2022

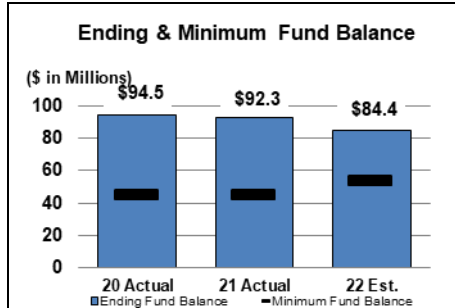
Contractual services expenditures decreased \$4.5 million (18.0 percent) through the first quarter of 2022, compared to the same timeframe in 2021. The decrease is primarily due to a decrease in temporary employment services (\$5.0 million) by the Division of Finance partially due to a shopping cart created for temporary COVID employment services, as well as expenses for such services. An additional decrease was recorded in grant awards (\$2.1 million) mostly by the Sedgwick County Zoo due to the final payment of the Phase I funding agreement made in 2021. The decreases were offset by increases in software/hardware maintenance (\$1.5 million) primarily by the Division of Information Technology due to a shopping cart for Technology Review Board (TRB) projects as well as expenses for the projects. Increases were also recorded in financial professional services (\$0.6 million) mostly by EMS due to the timing of payments made for billing services, as well as in fleet management charges (\$0.5 million) by EMS.

Commodity expenditures decreased a nominal amount, \$45,324 (1.7 percent) at the end of the first quarter of

2022 when compared to the same timeframe in 2021. The decrease is primarily due to a decrease in other equipment (\$0.2 million) mostly by the Division of Finance due to a shopping cart for expenses related to COVID-19 in 2021.

Transfers to other funds include the transfer of half of all retail sales and use tax collections. In accordance with the 1985 vote to implement a 1.0 percent County-wide sales tax, \$1.6 million annually is transferred to the Bond and Interest Fund to support debt service on bonded public works projects, and the remaining balance is transferred to the Local Sales Tax Road and Bridge Fund. Other transfers include funding from cash-funded capital facility and drainage projects. Those projects include the replacement of locks at the Adult Detention Facility (ADF) and camera/video updates (\$1.0 million), Emergency Communications remodel (\$0.3 million), phase two of updating the Health Department flooring (\$0.2 million), ADF exterior light poles and fixture replacements (\$0.2 million), outdoor warning device replacements and installation (\$0.1 million), replacing roofs on County owned buildings (\$0.1 million), and replacing parking lots on County owned properties (\$48,033).

General Fund Ending Balance



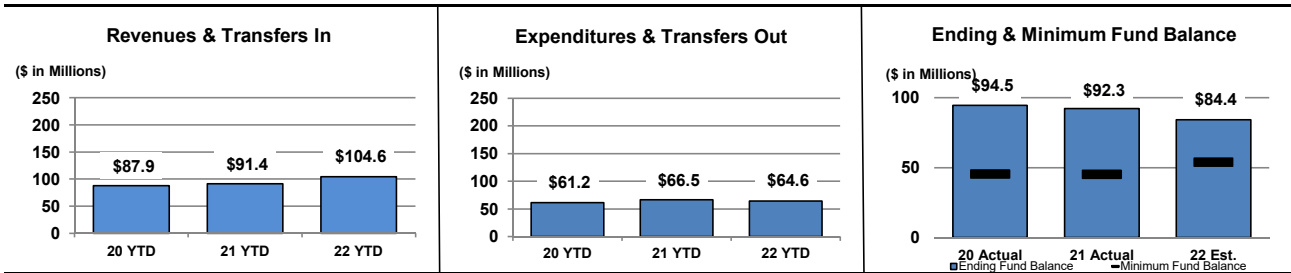
The General Fund 2022 beginning budgetary fund balance of \$92.3 million is estimated to decrease by \$7.9 million (8.6 percent) by the end of 2022, primarily due to increased costs associated an additional pay period in 2022.

General Fund

The General Fund is the County's primary operating fund and accounts for County services that do not have a designated fund of their own. The General Fund includes most general government and law enforcement functions and receives the broadest variety of revenues. Currently, the operations of 46 different departments are funded from the General Fund. Below is a summary of General Fund revenues and expenditures followed by expenditures by department on the subsequent pages. Information for 2022 reflects the consolidation of the EMS, COMCARE, and Noxious Weeds Tax Funds into the General Fund as of January 1, 2022.

Revenues through March 2022 increased \$13.2 million versus the same time period in 2021, specifically in current property taxes (\$9.0 million), charges for services (\$4.8 million), and local retail sales and use taxes (\$1.3 million). The increase in current property taxes is due to an increase in assessed valuation (\$9.0 million). The increase in charges for services is mainly due to insurance fees (\$2.6 million), Medicare fees (\$1.3 million), and Medicaid fees (\$0.5 million) received by Emergency Medical Services (EMS) in the General Fund in 2022 due to the consolidation of the EMS Tax Fund into the General Fund. The increase in local retail sales and use taxes is due to improving economic conditions (\$1.3 million). Increases were partially offset by decreases in back taxes (\$0.8 million), reimbursements (\$0.6 million), miscellaneous revenue (\$0.5 million), and uses of money and property (\$0.3 million). The decrease in back taxes is primarily due to refunds of previously paid property taxes as a result of valuation appeals (\$0.9 million). The decrease in reimbursements is primarily due to a decrease in administrative charges due to the consolidation of the EMS, COMCARE, and Noxious Weeds Tax Funds into the General Fund in 2022 (\$0.4 million) and the receipt of reimbursement for salaries paid to interns from Wichita State University to the County Manager's office (\$0.2 million) in 2021 compared with no reimbursement at this time in 2022. The decreases in uses of money and property is primarily due to low interest rates resulting in smaller revenues from interest on current property taxes (\$0.6 million).

Expenditures decreased \$1.9 million compared to March 2021, primarily in contractuals (\$4.5 million), transfers out (\$0.9 million), and equipment (\$0.8 million). The decrease in contractuals is primarily due to the decrease in charges for temporary staffing (\$5.0 million) and cleaning services (\$0.5 million) related to the coronavirus disease (COVID-19) in 2021. The decrease in transfers out is due to a decrease in transfers out – capital projects (\$1.4 million) due to the timing of transfers for capital projects in 2022 compared to 2021, which was offset by an increase in transfers out – sales tax revenue (\$0.7 million) by Highways due to an increase in the amount of sales tax generated through March 2022 compared to the same timeframe in 2021. The decrease in equipment is due to the creation of a shopping cart in March 2021 to encumber funds to purchase radios by the Sheriff's Office per the radio replacement plan (\$0.9 million). Decreases were partially offset by an increase in personnel primarily due to the transfer of positions to the General Fund due to the consolidation of the EMS and COMCARE tax funds into the General Fund (\$4.4 million).



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 70,109,786	\$ 128,496,469	\$ 128,496,469	\$ 79,113,765	\$ 128,513,974	\$ 17,505
Back Prop. Taxes & Ref. Warrants	1,267,145	7,912,609	7,912,609	444,368	2,612,693	(5,299,915)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	1,926,118	16,459,361	16,459,361	2,007,427	17,622,279	1,162,918
Local Retail Sales & Use Tax	8,017,953	31,668,000	31,668,000	9,364,289	36,382,643	4,714,643
All Other Taxes	10,282	300,708	300,708	68,977	257,366	(43,342)
Licenses & Permits	1,916,292	8,229,011	8,229,011	2,037,626	8,420,569	191,559
Intergovernmental	197,249	719,601	719,601	190,537	707,886	(11,716)
Charges for Services	3,546,613	28,973,991	28,973,991	8,322,861	31,120,425	2,146,434
Fines & Forfeitures	15,066	181,924	181,924	43,340	173,440	(8,484)
Miscellaneous	894,421	2,387,647	2,387,647	415,110	2,240,678	(146,969)
Reimbursements	1,511,918	5,514,667	5,514,667	934,960	4,085,482	(1,429,185)
Uses of Money & Property	1,958,982	4,957,114	4,957,114	1,616,542	4,675,514	(281,600)
Transfers In & Other Proceeds	-	259,887	259,887	-	-	(259,887)
Total Revenues & Transfers In	91,371,826	236,060,990	236,060,990	104,559,803	236,812,950	751,960
Expenditures & Transfers Out						
Personnel	\$ 32,188,225	\$ 157,855,462	\$ 157,855,462	\$ 36,607,647	\$ 148,070,241	\$ (9,785,221)
Contractuals	24,952,537	77,462,493	76,246,544	20,460,364	58,794,067	(17,452,478)
Debt Service	-	-	-	-	-	-
Commodities	2,726,916	9,248,592	9,322,530	2,681,592	8,599,740	(722,790)
Capital Improvement	102,820	2,777,243	1,105,410	60,516	1,100,788	(4,622)
Capital Outlay	942,378	1,318,794	1,360,395	108,487	1,619,411	259,016
Transfers Out	5,559,203	19,962,156	22,734,399	4,685,766	26,606,233	3,871,834
Total Expenditures & Transfers Out	66,472,079	268,624,741	268,624,741	64,604,371	244,790,479	(23,834,261)
Net Change in Fund Balance	24,899,747	(32,563,751)	(32,563,751)	39,955,431	(7,977,529)	(23,082,301)
Actual Beginning Fund Balance	94,452,204	92,335,932	92,335,932	92,335,932	92,335,932	-
Ending Fund Balance	\$ 119,351,951	\$ 59,772,181	\$ 59,772,181	\$ 132,291,363	\$ 84,358,403	\$ (23,082,301)

General Fund

Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Expenditures and Interfund Transfers Out By Department						
General Government						
County Commission						
Personnel	214,310	850,657	850,657	214,315	796,211	(54,445)
Contractuals	19,899	106,419	106,419	7,835	76,672	(29,747)
Debt Service	-	-	-	-	-	-
Commodities	5,666	18,381	18,381	1,092	8,672	(9,709)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Commission	239,874	975,457	975,457	223,242	881,556	(93,901)
County Manager						
Personnel	418,675	1,783,277	1,783,277	413,156	1,727,250	(56,027)
Contractuals	186,698	290,815	304,815	270,776	314,836	10,021
Debt Service	-	-	-	-	-	-
Commodities	2,297	38,396	24,396	5,972	9,989	(14,407)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Manager	607,670	2,112,488	2,112,488	689,903	2,052,076	(60,412)
County Counselor						
Personnel	351,924	1,404,467	1,404,467	377,168	1,428,986	24,519
Contractuals	119,302	330,300	330,300	165,482	336,213	5,913
Debt Service	-	-	-	-	-	-
Commodities	(738)	45,898	45,898	16,842	21,555	(24,343)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Counselor	470,489	1,780,665	1,780,665	559,492	1,786,753	6,088
County Clerk						
Personnel	320,021	1,275,930	1,275,930	295,552	1,118,698	(157,231)
Contractuals	1,938	167,599	167,599	5,144	157,114	(10,485)
Debt Service	-	-	-	-	-	-
Commodities	1,113	9,460	9,460	1,132	8,310	(1,150)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Clerk	323,072	1,452,989	1,452,989	301,827	1,284,123	(168,866)
Register of Deeds						
Personnel	296,175	1,196,885	1,196,885	276,357	1,044,745	(152,140)
Contractuals	1,055	17,674	17,674	225	5,592	(12,082)
Debt Service	-	-	-	-	-	-
Commodities	3,763	26,000	26,000	1,879	11,678	(14,322)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Register of Deeds	300,992	1,240,559	1,240,559	278,460	1,062,015	(178,544)
Election Commissioner						
Personnel	164,017	1,048,670	1,048,670	196,426	942,627	(106,042)
Contractuals	363,882	589,945	724,670	125,415	616,737	(107,933)
Debt Service	-	-	-	-	-	-
Commodities	6,496	76,879	76,879	6,827	78,811	1,932
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Election Commissioner	534,395	1,715,494	1,850,219	328,668	1,638,175	(212,044)

General Fund

Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
General Government (Continued)						
Division of Human Resources						
Personnel	338,267	1,549,327	1,549,327	405,264	1,491,069	(58,258)
Contractuals	83,119	120,000	125,000	83,226	132,030	7,030
Debt Service	-	-	-	-	-	-
Commodities	8,516	48,107	43,107	13,442	27,279	(15,828)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Division of Human Resources	429,901	1,717,434	1,717,434	501,932	1,650,379	(67,056)
Division of Finance						
Personnel	1,469,305	3,174,016	3,174,016	823,705	3,138,476	(35,540)
Contractuals	7,097,090	1,049,090	1,724,367	416,848	1,126,297	(598,070)
Debt Service	-	-	-	-	-	-
Commodities	581,472	107,603	172,603	17,531	134,917	(37,686)
Capital Improvements	102,820	-	1,100,410	60,144	1,100,410	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Division of Finance	9,250,687	4,330,709	6,171,396	1,318,227	5,500,099	(671,297)
Budgeted Transfers						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	3,000,000	3,000,000	-	4,517,857	1,517,857
Total Budgeted Transfers	-	3,000,000	3,000,000	-	4,517,857	1,517,857
Contingency Reserves						
Personnel	-	2,480,921	2,480,921	-	2,924,510	443,589
Contractuals	-	22,635,751	20,660,339	-	5,375,791	(15,284,548)
Debt Service	-	-	-	-	-	-
Commodities	-	800,000	800,000	-	-	(800,000)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	200,000	200,000	-	-	(200,000)
Transfers Out	-	-	-	-	-	-
Total Contingency Reserves	-	26,116,672	24,141,260	-	8,300,301	(15,840,959)
County Appraiser						
Personnel	1,216,466	4,990,713	4,990,713	1,193,668	4,715,407	(275,306)
Contractuals	28,060	228,167	228,167	55,252	185,803	(42,364)
Debt Service	-	-	-	-	-	-
Commodities	11,351	84,797	84,797	41,812	77,832	(6,965)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Appraiser	1,255,876	5,303,677	5,303,677	1,290,732	4,979,042	(324,635)
County Treasurer						
Personnel	305,183	1,251,774	1,251,774	325,783	1,231,269	(20,504)
Contractuals	13,218	68,750	68,750	12,817	38,041	(30,709)
Debt Service	-	-	-	-	-	-
Commodities	4,126	86,626	86,626	3,482	88,141	1,515
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Treasurer	322,528	1,407,150	1,407,150	342,082	1,357,451	(49,698)

General Fund

Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

	2021 YTD			2022 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
General Government (Continued)						
Metropolitan Area Planning Dept.						
Personnel	-	-	-	-	-	-
Contractuals	165,978	692,018	692,018	173,005	692,018	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Metropolitan Area Plann. Dept.	165,978	692,018	692,018	173,005	692,018	-
Facilities Department						
Personnel	631,025	2,740,341	2,740,341	546,258	2,073,827	(666,514)
Contractuals	1,502,178	4,457,993	4,457,993	1,721,029	3,764,716	(693,277)
Debt Service	-	-	-	-	-	-
Commodities	261,383	552,129	552,129	269,189	1,221,491	669,362
Capital Improvements	-	323,296	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	364,335	-	323,296	-	323,296	-
Total Facilities Department	2,758,921	8,073,759	8,073,759	2,536,477	7,383,330	(690,429)
Central Services						
Personnel	380,707	1,470,424	1,470,424	362,764	1,377,348	(93,077)
Contractuals	31,554	108,407	109,938	54,960	62,060	(47,878)
Debt Service	-	-	-	-	-	-
Commodities	778,902	1,197,660	1,196,129	685,092	1,160,351	(35,778)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Central Services	1,191,163	2,776,491	2,776,491	1,102,816	2,599,759	(176,732)
Division of Information & Technology						
Personnel	1,939,993	7,681,402	7,681,402	1,927,045	7,362,593	(318,809)
Contractuals	2,202,115	5,918,061	5,851,461	4,241,295	5,690,014	(161,447)
Debt Service	-	-	-	-	-	-
Commodities	28,736	488,800	488,800	91,616	442,905	(45,895)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	66,600	66,547	66,600	-
Transfers Out	-	-	-	-	-	-
Total Division of Info. & Tech.	4,170,844	14,088,263	14,088,263	6,326,504	13,562,112	(526,151)
Public Safety						
Office of the Medical Director						
Personnel	127,102	464,761	464,761	64,061	243,660	(221,101)
Contractuals	12,960	32,023	32,023	9,406	27,000	(5,023)
Debt Service	-	-	-	-	-	-
Commodities	2,000	13,000	13,000	1,793	17,884	4,884
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Office of the Medical Director	142,062	509,784	509,784	75,260	288,543	(221,241)
Emergency Communications						
Personnel	1,537,108	7,144,352	7,144,352	1,557,926	6,035,073	(1,109,280)
Contractuals	31,821	49,936	49,936	(13,280)	94,017	44,081
Debt Service	-	-	-	-	-	-
Commodities	10,386	90,947	90,947	6,165	37,796	(53,151)
Capital Improvements	-	275,898	-	-	-	-
Capital Outlay	-	-	-	-	187,663	187,663
Transfers Out	-	-	275,898	-	275,898	-
Total Emergency Communications	1,579,315	7,561,133	7,561,133	1,550,811	6,630,447	(930,686)

General Fund

Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Public Safety (Continued)						
Emergency Management						
Personnel	71,092	364,942	364,942	72,531	278,034	(86,908)
Contractuals	19,830	155,849	135,849	27,669	114,110	(21,739)
Debt Service	-	-	-	-	-	-
Commodities	5,433	17,860	37,860	8,127	32,326	(5,534)
Capital Improvements	-	110,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	110,000	-	110,000	-	110,000	-
Total Emergency Management	206,354	648,651	648,651	108,327	534,471	(114,181)
Emergency Medical Services						
Personnel	-	17,031,706	17,031,706	4,091,914	16,023,586	(1,008,120)
Contractuals	-	3,017,854	3,017,854	1,174,286	2,835,945	(181,909)
Debt Service	-	-	-	-	-	-
Commodities	(395)	1,488,221	1,488,221	394,822	1,593,370	105,149
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	256,931	256,931
Transfers Out	-	-	-	-	-	-
Total Emergency Medical Services	(395)	21,537,781	21,537,781	5,661,022	20,709,832	(827,949)
Reg. Forensic Science Center						
Personnel	843,217	3,934,585	3,934,585	899,651	3,908,237	(26,348)
Contractuals	307,938	443,552	443,552	327,825	429,432	(14,119)
Debt Service	-	-	-	-	-	-
Commodities	161,289	410,602	410,602	104,900	325,075	(85,527)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Regional Forensic Science Center	1,312,444	4,788,738	4,788,738	1,332,375	4,662,744	(125,994)
Department of Corrections						
Personnel	2,636,776	12,259,361	12,259,361	2,549,960	9,652,823	(2,606,538)
Contractuals	660,049	1,313,433	1,313,433	810,346	1,280,669	(32,764)
Debt Service	-	-	-	-	-	-
Commodities	209,163	836,021	836,021	220,398	692,406	(143,615)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	368,711	992,000	992,000	-	992,000	-
Total Department of Corrections	3,874,699	15,400,815	15,400,815	3,580,704	12,617,898	(2,782,917)
Sheriff's Office						
Personnel	11,530,907	49,178,667	49,178,667	11,875,299	49,159,891	(18,776)
Contractuals	3,427,554	15,360,874	15,360,874	2,621,436	15,263,048	(97,826)
Debt Service	-	-	-	-	-	-
Commodities	267,768	714,150	739,149	288,415	840,978	101,829
Capital Improvements	-	987,185	-	-	-	-
Capital Outlay	942,378	1,103,794	1,078,795	41,940	1,077,179	(1,616)
Transfers Out	4,123	20,366	1,007,551	3,621	1,007,551	-
Total Sheriff's Office	16,172,730	67,365,036	67,365,036	14,830,711	67,348,647	(16,389)
District Attorney						
Personnel	3,064,775	12,879,720	12,879,720	3,138,054	12,275,671	(604,050)
Contractuals	366,667	552,830	553,330	316,529	551,263	(2,067)
Debt Service	-	-	-	-	-	-
Commodities	29,734	120,578	120,078	22,434	119,691	(387)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total District Attorney	3,461,176	13,553,128	13,553,128	3,477,017	12,946,624	(606,504)

General Fund

Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Public Safety (Continued)						
District Court						
Personnel	13,448	85,540	85,540	16,141	62,711	(22,830)
Contractuals	1,031,356	3,036,195	3,044,195	1,303,514	3,499,570	455,375
Debt Service	-	-	-	-	-	-
Commodities	128,664	489,900	481,900	170,184	315,725	(166,175)
Capital Improvements	-	5,000	5,000	372	378	(4,622)
Capital Outlay	-	15,000	15,000	-	-	(15,000)
Transfers Out	-	-	-	-	-	-
Total District Court	1,173,469	3,631,635	3,631,635	1,490,211	3,878,383	246,748
Crime Prevention Fund						
Personnel	-	-	-	-	-	-
Contractuals	224,782	582,383	582,383	85,594	582,383	(0)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Crime Prevention Fund	224,782	582,383	582,383	85,594	582,383	(0)
MABCD						
Personnel	777,981	3,679,078	3,679,078	832,549	3,156,775	(522,303)
Contractuals	213,675	4,348,200	4,348,200	1,133,360	5,202,697	854,497
Debt Service	-	-	-	-	-	-
Commodities	4,836	131,863	131,863	30,900	49,490	(82,373)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	86,659	86,659	-	86,659	(0)
Total MABCD	996,492	8,245,800	8,245,800	1,996,809	8,495,621	249,821
Courthouse Police						
Personnel	344,156	1,462,775	1,462,775	306,621	1,184,521	(278,254)
Contractuals	1,649	39,092	39,092	22,510	45,013	5,921
Debt Service	-	-	-	-	-	-
Commodities	955	22,100	22,100	2,043	10,723	(11,377)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	31,038	31,038
Transfers Out	-	-	-	-	-	-
Total Courthouse Police	346,760	1,523,967	1,523,967	331,173	1,271,296	(252,671)
Public Works						
Budget Transfers - Local Sales Tax						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	4,008,976	15,834,000	15,834,000	4,682,145	18,191,322	2,357,322
Total Budget Transfers	4,008,976	15,834,000	15,834,000	4,682,145	18,191,322	2,357,322
Noxious Weeds						
Personnel	-	360,103	360,103	77,727	292,965	(67,138)
Contractuals	-	76,801	76,801	16,271	69,772	(7,029)
Debt Service	-	-	-	-	-	-
Commodities	-	99,629	99,629	6,830	84,972	(14,657)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Noxious Weeds	-	536,533	536,533	100,828	447,709	(88,825)

General Fund

Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Public Works (Continued)						
Storm Drainage						
Personnel	138,520	539,139	539,139	147,108	528,711	(10,428)
Contractuals	1,176,884	1,368,481	1,368,481	1,099,208	1,357,677	(10,804)
Debt Service	-	-	-	-	-	-
Commodities	3,278	4,000	4,000	1,375	2,680	(1,320)
Capital Improvements	-	925,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	657,500	-	925,000	-	925,000	-
Total Storm Drainage	1,976,182	2,836,620	2,836,620	1,247,692	2,814,068	(22,552)
Environmental Resources						
Personnel	20,952	81,063	81,063	21,274	80,252	(811)
Contractuals	40,852	51,331	51,331	42,538	48,000	(3,331)
Debt Service	-	-	-	-	-	-
Commodities	11	2,331	2,331	129	1,102	(1,229)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Environmental Resources	61,815	134,725	134,725	63,941	129,355	(5,371)
Public Services						
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	-	205,000	205,000	102,500	205,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	-	205,000	205,000	102,500	205,000	-
COMCARE						
Personnel	262,559	3,643,029	3,527,902	739,888	2,813,779	(714,123)
Contractuals	132,279	1,011,793	993,279	505,534	998,575	5,296
Debt Service	-	-	-	-	-	-
Commodities	31,211	236,215	212,450	26,680	185,800	(26,650)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total COMCARE	426,049	4,891,037	4,733,631	1,272,103	3,998,153	(735,477)
CDDO						
Personnel	-	-	-	-	-	-
Contractuals	463,475	1,956,590	1,956,590	498,855	1,956,590	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total CDDO	463,475	1,956,590	1,956,590	498,855	1,956,590	-
Department on Aging						
Personnel	19,791	108,998	108,998	22,510	80,882	(28,115)
Contractuals	385,578	424,717	424,717	360,964	397,145	(27,572)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	29,131	29,131	-	25,786	(3,345)
Total Department on Aging	405,369	562,846	562,846	383,475	503,813	(59,033)

General Fund

Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Public Services (Continued)						
Health Department						
Personnel	928,709	4,030,129	4,145,256	960,715	3,655,684	(489,573)
Contractuals	373,536	808,788	834,332	309,807	798,259	(36,073)
Debt Service	-	-	-	-	-	-
Commodities	68,162	747,144	763,879	72,926	759,846	(4,033)
Capital Improvements	-	150,864	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	45,557	-	150,864	-	150,864	-
Total Health Department	1,415,963	5,736,925	5,894,331	1,343,448	5,364,653	(529,679)
Culture & Recreation						
Sedgwick County Parks Dept.						
Personnel	117,541	533,763	533,763	105,321	402,731	(131,032)
Contractuals	69,076	314,999	314,999	80,487	295,806	(19,193)
Debt Service	-	-	-	-	-	-
Commodities	111,338	233,795	233,795	95,067	237,221	3,426
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Parks Dept.	297,955	1,082,557	1,082,557	280,875	935,759	(146,798)
Sedgwick County Zoo						
Personnel	1,644,511	6,928,298	6,928,298	1,719,906	6,647,015	(281,283)
Contractuals	2,200,000	400,000	400,000	400,000	400,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Zoo	3,844,511	7,328,298	7,328,298	2,119,906	7,047,015	(281,283)
Exploration Place						
Personnel	46,051	178,440	178,440	46,615	180,362	1,922
Contractuals	1,016,972	2,041,700	2,041,700	1,020,850	2,039,778	(1,922)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Exploration Place	1,063,023	2,220,140	2,220,140	1,067,465	2,220,140	0
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	357,472	407,472	407,472	317,472	407,472	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	357,472	407,472	407,472	317,472	407,472	-
Community Development						
Extension Council						
Personnel	-	-	-	-	-	-
Contractuals	412,741	825,481	825,481	206,370	825,481	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Extension Council	412,741	825,481	825,481	206,370	825,481	-

General Fund

Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

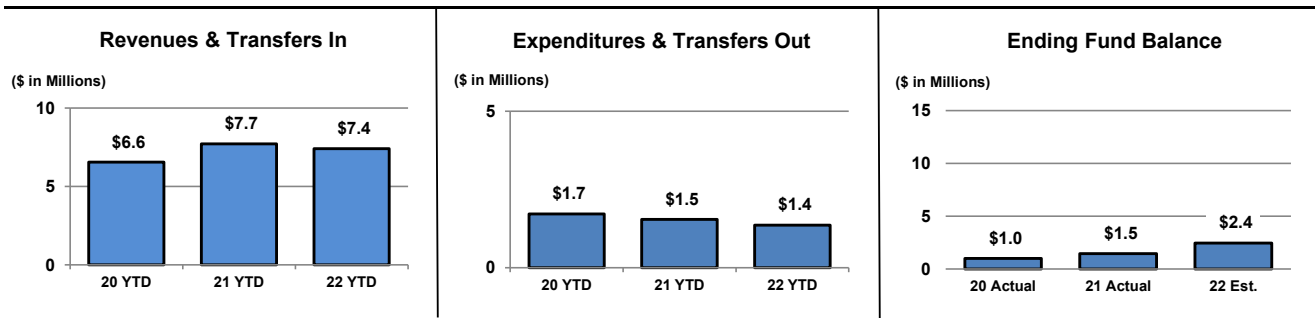
	2021 YTD			2022 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Community Development (Continued)						
Economic Development						
Personnel	16,963	68,212	68,212	9,012	33,865	(34,347)
Contractuals	200,028	1,809,335	1,809,335	269,630	448,634	(1,360,701)
Debt Service	-	-	-	-	-	-
Commodities	-	9,500	9,500	722	722	(8,778)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Economic Development	216,991	1,887,047	1,887,047	279,365	483,220	(1,403,826)
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	9,279	46,795	46,795	45,117	46,795	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	9,279	46,795	46,795	45,117	46,795	-
Total Expenditures & Transfers Out	66,472,079	268,624,741	268,624,741	64,504,938	244,790,479	(23,834,261)
Net Change in Fund Balance	24,899,747	(32,563,751)	(32,563,751)	39,955,431	(7,977,529)	(23,082,301)
Actual Fund Balance, Beginning of Year	94,452,204	92,335,932	92,335,932	92,335,932	92,335,932	-
Ending Fund Balance	\$ 119,351,951	\$ 59,772,181	\$ 59,772,181	\$ 132,291,363	\$ 84,358,403	\$ (23,082,301)

Budgetary Accounts

Bond and Interest

The Bond and Interest Fund provides for the retirement of the County's bonded indebtedness. Sedgwick County levies taxes which, combined with special assessments credited to the Fund, sufficiently finance the principal and interest payments due throughout the year. On April 12, 2017, the Board of County Commissioners approved a revised debt financing policy which provides clear guidance on the use of debt. Debt policy objectives ensure the County obtains financing only for one-time capital improvement projects and unusual requirement purchases (subject to a two-step analysis), implements efficient processes, obtains favorable interest rates, and prioritizes financial flexibility.

For 2022, 2.035 mills were levied, a decrease 0.16 mills from the 2021 budget. In the past, this fund has received building rental revenue from WSU. The County has also had an allocation to WSU Tech in the General Fund. The arrangement ended in 2018.



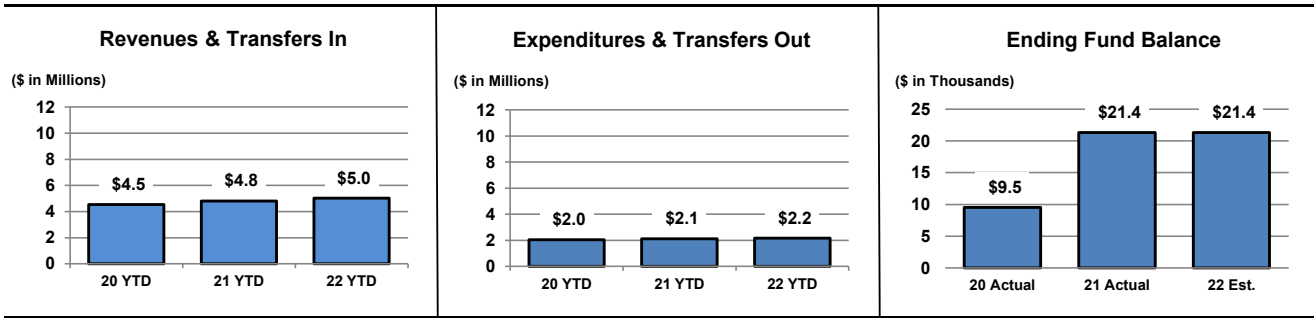
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 6,722,359	\$ 10,738,239	\$ 10,738,239	\$ 6,608,769	\$ 10,725,144	\$ (13,095)
Back Prop. Taxes & Ref. Warrants	121,758	223,542	223,542	39,732	238,510	14,967
Special Assessment Prop. Taxes	234,983	402,420	402,420	185,139	363,313	(39,107)
Motor Vehicle Taxes	176,433	1,483,583	1,483,583	168,909	1,588,579	104,996
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	97,625	97,625
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	56,420	-	-	-	56,420	56,420
Transfers In & Other Proceeds	399,392	2,333,071	2,333,071	399,392	2,333,071	-
Total Revenues & Transfers In	7,711,345	15,180,856	15,180,856	7,401,942	15,402,661	221,806
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,650	20,000	20,000	1,650	20,000	0
Debt Service	1,539,532	14,719,732	14,719,732	1,359,400	14,388,816	(330,916)
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,541,182	14,739,732	14,739,732	1,361,050	14,408,816	(330,916)
Net Change in Fund Balance	6,170,164	441,124	441,124	6,040,891	993,845	(109,110)
Actual Beginning Fund Balance	1,011,690	1,454,392	1,454,392	1,454,392	1,454,392	-
Ending Fund Balance	\$ 7,181,854	\$ 1,895,516	\$ 1,895,516	\$ 7,495,283	\$ 2,448,237	\$ (109,110)

Wichita State University

In June 1987, the Board of County Commissioners and the Wichita City Council approved an inter-local agreement in which the City ended a property tax levy of 1.5 mills and the County created a county-wide levy for an equal amount. Of the revenue received from the levy, approximately 30.4 percent finances costs related to facility improvements, including the retirement of Public Building Commission bonds, 55.3 percent supports scholarships, and 5.2 percent funds economic and community development efforts. The remaining 9.1 percent of revenue is allocated to research, educational programs, faculty development, and unanticipated program needs.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

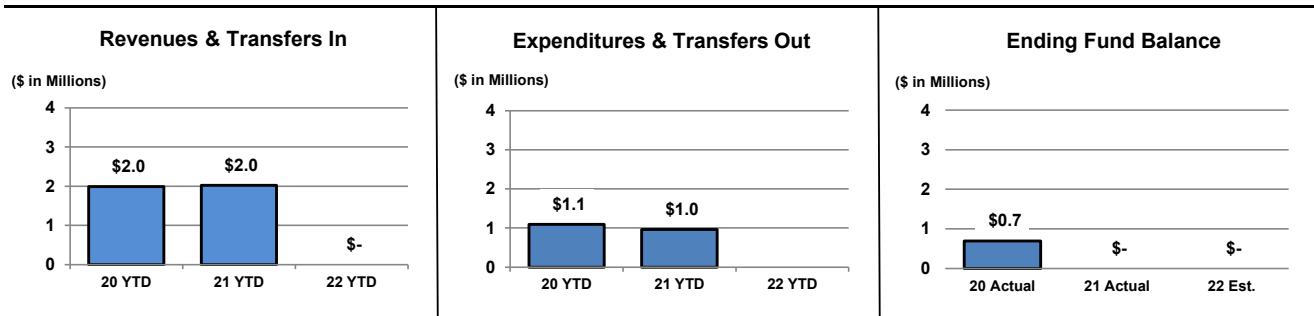
For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 4,598,596	\$ 7,912,609	\$ 7,912,609	\$ 4,871,014	\$ 7,909,377	\$ (3,232)
Back Prop. Taxes & Ref. Warrants	83,631	152,902	152,902	27,347	163,139	10,238
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	126,229	1,016,399	1,016,399	123,173	1,088,205	71,806
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	348,587	348,587	-	-	(348,587)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	4,808,457	9,430,497	9,430,497	5,021,534	9,160,721	(269,776)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	2,123,896	9,381,910	9,381,910	2,156,574	9,160,722	(221,188)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,123,896	9,381,910	9,381,910	2,156,574	9,160,722	(221,188)
Net Change in Fund Balance	2,684,561	48,587	48,587	2,864,960	(0)	(490,964)
Actual Beginning Fund Balance	9,500	21,359	21,359	21,359	21,359	-
Ending Fund Balance	\$ 2,694,061	\$ 69,946	\$ 69,946	\$ 2,886,319	\$ 21,359	\$ (490,964)

COMCARE

Comprehensive Community Care (COMCARE) of Sedgwick County provides mental health services and substance abuse treatment to adults, families, and children. COMCARE has existed as a Community Mental Health Center (CMHC) since 1962. In 1990, the Kansas Legislature enacted legislation, the State's Mental Health Reform Act, to shift State funding for mental health services from State hospitals to community providers. There are currently 26 licensed CMHCs operating in Kansas.

The COMCARE Tax Fund was consolidated into the General Fund starting in 2022.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

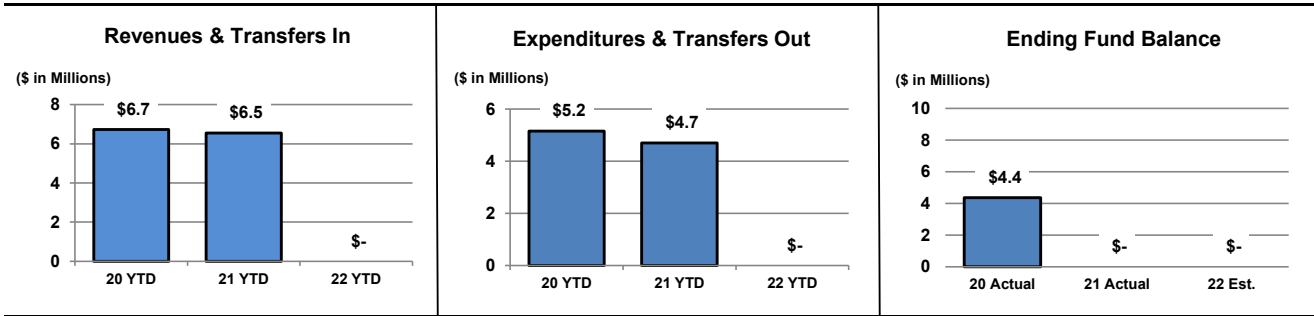
	2021 YTD		2022 YTD		Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 1,891,563	\$ -	\$ -	-	-	-
Back Prop. Taxes & Ref. Warrants	32,254	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	49,528	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	43,611	-	-	-	-	-
Charges for Services	1,066	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,018,022	-	-	-	-	-
Expenditures & Transfers Out						
Personnel	\$ 422,574	\$ -	\$ -	-	-	-
Contractuals	521,970	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	17,480	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	962,024	-	-	-	-	-
Net Change in Fund Balance	1,055,998	-	-	-	-	-
Actual Beginning Fund Balance	697,901					
Ending Fund Balance	\$ 1,753,899	\$ -	\$ -	\$ -	\$ -	\$ -

Emergency Medical Services

Emergency Medical Services (EMS) was created in 1974 per a City/County agreement to provide emergency response and scheduled ambulatory transfers. Prior to 1974, a private provider, Metropolitan, provided EMS services to the community.

Charges for service were the largest revenue stream for this Fund. Growth in this revenue category has been difficult to predict with recent changes in Medicare rules, billing vendors, the changes to user fee, and implementation of quality assurance measures within the Department.

The EMS Tax Fund was consolidated into the General Fund starting in 2022



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

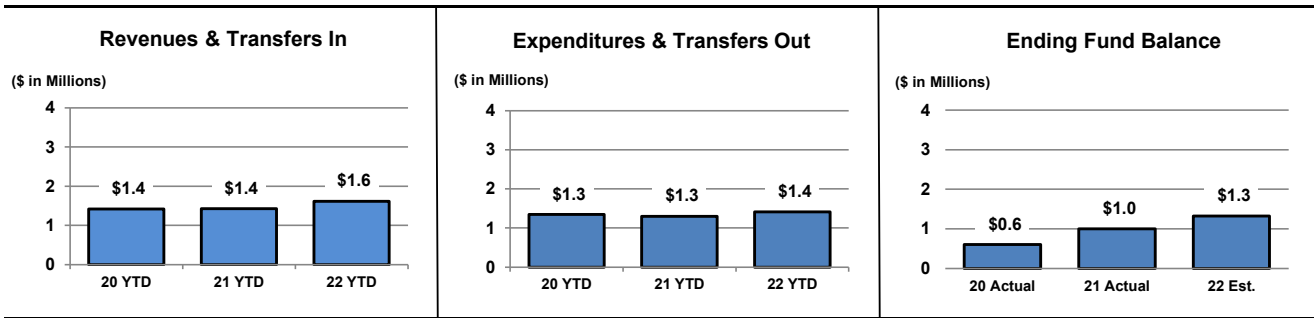
For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 2,284,280	\$ -	\$ -	-	\$ -	-
Back Prop. Taxes & Ref. Warrants	50,606	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	80,990	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	4,128,063	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,395	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	6,545,335	-	-	-	-	-
Expenditures & Transfers Out						
Personnel	\$ 3,841,782	\$ -	\$ -	-	\$ -	-
Contractuals	482,103	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	375,858	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,699,743	-	-	-	-	-
Net Change in Fund Balance	1,845,592	-	-	-	-	-
Actual Beginning Fund Balance	4,352,234					-
Ending Fund Balance	\$ 6,197,826	\$ -	\$ -	\$ -	\$ -	\$ -

Aging

The Department on Aging was created in 1980 to serve older citizens of the County and advocate independence and quality of life. Aging has two funds; the fund described below is used to account for the property tax supported portion of operations, while the other fund, Aging Grants, accounts for grants and most user fees.

Aging's property-tax-supported fund comprises 1.6 percent of the 2022 mill levy for the County, with \$2.5 million in revenue budgeted from a property tax rate of 0.482 mills for the year, a 0.041 mill decrease from 2021, while the other fund, Aging Grants, accounts for grants and most user fees.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

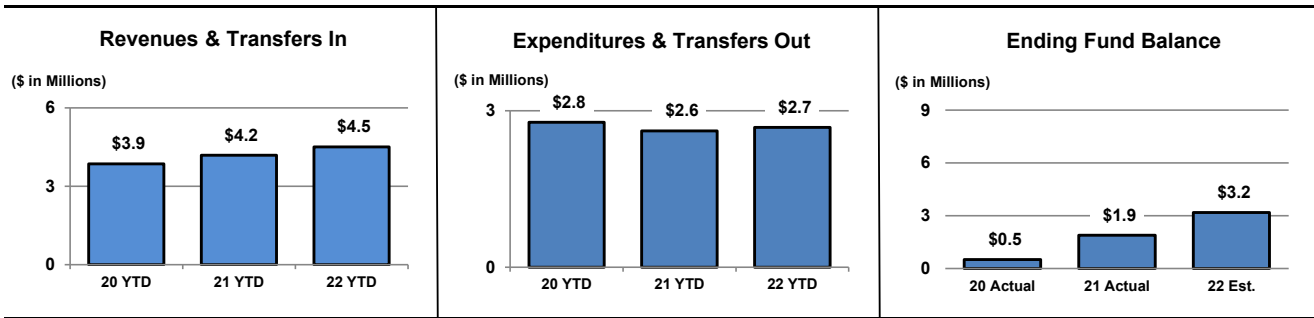
For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 1,352,040	\$ 2,543,054	\$ 2,543,054	\$ 1,565,086	\$ 2,542,915	\$ (139)
Back Prop. Taxes & Ref. Warrants	26,004	44,953	44,953	8,352	47,963	3,010
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	38,291	299,438	299,438	36,932	320,549	21,111
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	5,700	30,000	30,000	4,520	21,202	(8,798)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	4,668	4,668
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,422,035	2,917,445	2,917,445	1,614,890	2,937,298	19,852
Expenditures & Transfers Out						
Personnel	\$ 191,874	\$ 750,704	\$ 750,704	\$ 175,882	\$ 684,265	\$ (66,439)
Contractuals	1,194,131	1,804,755	1,804,755	1,209,339	1,598,795	(205,960)
Debt Service	-	-	-	-	-	-
Commodities	3,385	59,327	59,327	511	12,702	(46,625)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	(88,118)	-	-	-	-	-
Transfers Out	-	313,794	313,794	28,434	313,794	-
Total Expenditures & Transfers Out	1,301,272	2,928,580	2,928,580	1,414,166	2,609,556	(319,024)
Net Change in Fund Balance	120,762	(11,134)	(11,134)	200,723	327,742	(299,171)
Actual Beginning Fund Balance	604,065	1,000,550	1,000,550	1,000,550	1,000,550	-
Ending Fund Balance	\$ 724,827	\$ 989,416	\$ 989,416	\$ 1,201,273	\$ 1,328,292	\$ (299,171)

Highway

The Highway Department is financed through the Highway Fund to construct and maintain the County's roads, bridges and intersections. For 2022, the Fund is supported by a property tax levy of 0.990 mills, which represents a 0.039 mill increase from last year's rate of 0.951.

The Fund also receives quarterly revenue distributions from the State's Special City/County Highway Fund as authorized under K.S.A. 79-3425. Although variable from year to year, reimbursements for inspecting KDOT construction projects are also part of intergovernmental revenues. Public Works staff bill these inspection fees upon project completion.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

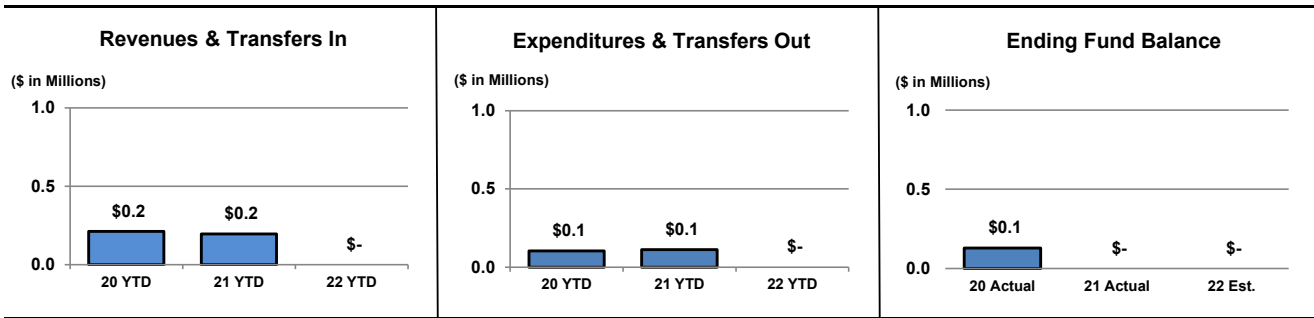
	2021 YTD		2022 YTD		Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 2,915,326	\$ 5,226,261	\$ 5,226,261	\$ 3,214,725	\$ 5,221,478	\$ (4,783)
Back Prop. Taxes & Ref. Warrants	46,533	96,940	96,940	14,971	103,430	6,491
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	69,230	644,984	644,984	75,984	690,509	45,525
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	2,100	16,947	16,947	3,600	21,924	4,977
Intergovernmental	1,142,727	4,695,469	4,695,469	1,182,084	5,105,429	409,960
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	97	97
Miscellaneous	2,201	20,110	20,110	2,977	22,130	2,020
Reimbursements	924	37,245	37,245	3,267	27,039	(10,206)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	4,179,041	10,737,956	10,737,956	4,497,608	11,192,036	454,080
Expenditures & Transfers Out						
Personnel	\$ 1,460,048	\$ 6,527,943	\$ 6,527,943	\$ 1,376,013	\$ 5,504,292	\$ (1,023,651)
Contractuals	1,031,536	4,510,908	4,510,908	1,154,708	4,033,272	(477,636)
Debt Service	-	-	-	-	-	-
Commodities	116,577	445,529	445,529	148,834	365,072	(80,457)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,608,162	11,484,380	11,484,380	2,679,555	9,902,636	(1,581,744)
Net Change in Fund Balance	1,570,879	(746,424)	(746,424)	1,818,053	1,289,400	(1,127,664)
Actual Beginning Fund Balance	512,766	1,884,350	1,884,350	1,884,350	1,884,350	-
Ending Fund Balance	\$ 2,083,645	\$ 1,137,926	\$ 1,137,926	\$ 3,702,403	\$ 3,173,750	\$ (1,127,664)

Noxious Weeds

The Noxious Weeds Department was established to eradicate and control noxious weeds as required by K.S.A. 2-1318. Under the enabling statute, K.S.A. 2-13-19(d), Noxious Weeds is required to sell the pesticides at a subsidized rate to private landowners. Noxious Weeds also sprays noxious weeds for the Kansas Department of Transportation (KDOT) under an annual contract, and for private landowners at rates that reflect the cost of providing the service.

Charges for services are often dependent on the length of the growing season and impact revenue received from KDOT for spraying State-owned right of way.

The Noxious Weeds Tax Fund was consolidated into the General Fund starting in 2022.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

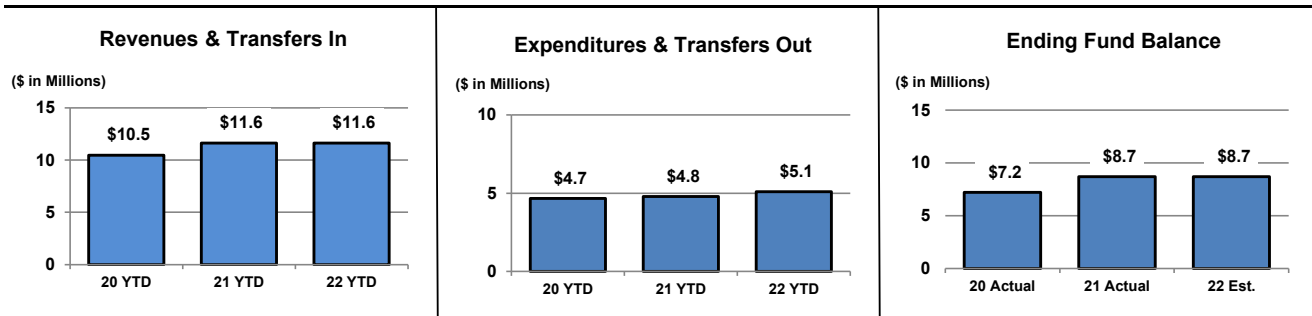
For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of April, 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 183,966	\$ -	\$ -		\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	3,837	-	-		-	-
Special Assessment Prop. Taxes	-	-	-		-	-
Motor Vehicle Taxes	5,891	-	-		-	-
Local Retail Sales & Use Tax	-	-	-		-	-
All Other Taxes	-	-	-		-	-
Licenses & Permits	-	-	-		-	-
Intergovernmental	-	-	-		-	-
Charges for Services	614	-	-		-	-
Fines & Forfeitures	-	-	-		-	-
Miscellaneous	-	-	-		-	-
Reimbursements	-	-	-		-	-
Use of Money & Property	-	-	-		-	-
Transfers In & Other Proceeds	-	-	-		-	-
Total Revenues & Transfers In	194,308	-	-	-	-	-
Expenditures & Transfers Out						
Personnel	\$ 85,993	\$ -	\$ -		\$ -	\$ -
Contractuals	21,126	-	-		-	-
Debt Service	-	-	-		-	-
Commodities	3,730	-	-		-	-
Capital Improvements	-	-	-		-	-
Capital Outlay	-	-	-		-	-
Transfers Out	-	-	-		-	-
Total Expenditures & Transfers Out	110,849	-	-	-	-	-
Net Change in Fund Balance	83,459	-	-	-	-	-
Actual Beginning Fund Balance	128,876					
Ending Fund Balance	\$ 212,335	\$ -	\$ -	\$ -	\$ -	\$ -

Fire District 1

Created in 1955, Sedgwick County Fire District 1 is composed of nine fire stations serving much of unincorporated Sedgwick County, along with 10 of the 20 cities within Sedgwick County. The District encompasses 657 square miles. The property tax rate for those in Fire District 1 in 2022 is 17.817 mills which is a decrease of 0.074 mills from 2021.

The Fire District's vehicle replacement plan was included in the 2022 budget.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

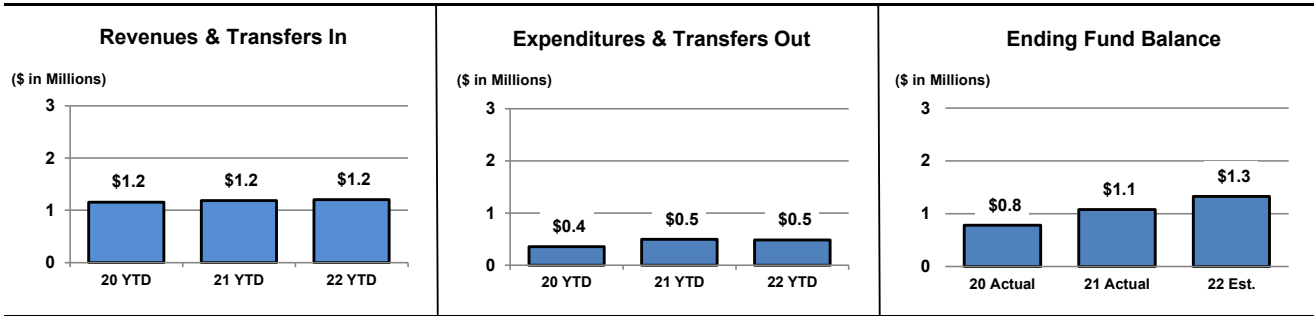
For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 11,244,233	\$ 17,920,276	\$ 17,920,276	\$ 11,627,278	\$ 17,920,505	\$ 229
Back Prop. Taxes & Ref. Warrants	134,186	261,718	261,718	(291,946)	258,343	(3,375)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	238,708	1,911,172	1,911,172	231,123	2,030,978	119,806
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	525	5,568	5,568	1,450	9,034	3,465
Intergovernmental	-	-	-	-	-	-
Charges for Services	9,402	708,152	708,152	61,736	795,108	86,956
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,336	98,743	98,743	319	51,109	(47,634)
Reimbursements	-	2,529	2,529	667	727	(1,802)
Use of Money & Property	-	56,581	56,581	-	6,537	(50,044)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	11,628,390	20,964,739	20,964,739	11,630,626	21,072,340	107,601
Expenditures & Transfers Out						
Personnel	\$ 4,046,034	\$ 16,052,807	\$ 16,052,807	\$ 4,295,625	\$ 16,591,579	\$ 538,772
Contractuals	463,970	2,644,588	2,649,588	453,296	2,164,515	(485,073)
Debt Service	-	1,244,627	1,244,627	-	1,244,627	-
Commodities	284,590	828,537	823,537	348,816	739,182	(84,355)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	495	325,000	325,000	-	325,000	-
Transfers Out	-	-	-	-	30,656	30,656
Total Expenditures & Transfers Out	4,795,090	21,095,559	21,095,559	5,097,737	21,095,559	(0)
Net Change in Fund Balance	6,833,299	(130,820)	(130,820)	6,532,890	(23,219)	107,601
Actual Beginning Fund Balance	7,202,184	8,706,120	8,706,120	8,706,120	8,706,120	-
Ending Fund Balance	\$ 14,035,483	\$ 8,575,300	\$ 8,575,300	\$ 15,239,010	\$ 8,682,901	\$ 107,601

Solid Waste

The Solid Waste Fund supports Household Hazardous Waste and Environmental Resources through a fee assessed on all owners of developed property in the County. This fee was established pursuant to K.S.A. 65-3410 and was adopted by the Board of County Commissioners in 2000 after the Legislature assigned counties responsibility for all solid waste planning within their jurisdictions.

In 2018, the storm debris contingency was reinstated in the amount of \$250,000 after being eliminated in 2016. Solid waste fees decreased in 2016 compared to rates in 2015, and those rates were held flat in 2017. In 2018, solid waste fees increased \$1.00 in each tier, and those rates were held flat in 2019. Fees increased again in 2020 with the base residential rate increasing from \$5.88 to \$7.80 and held flat in 2021. In 2022, the base residential rate increased from \$7.80 to \$7.90.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

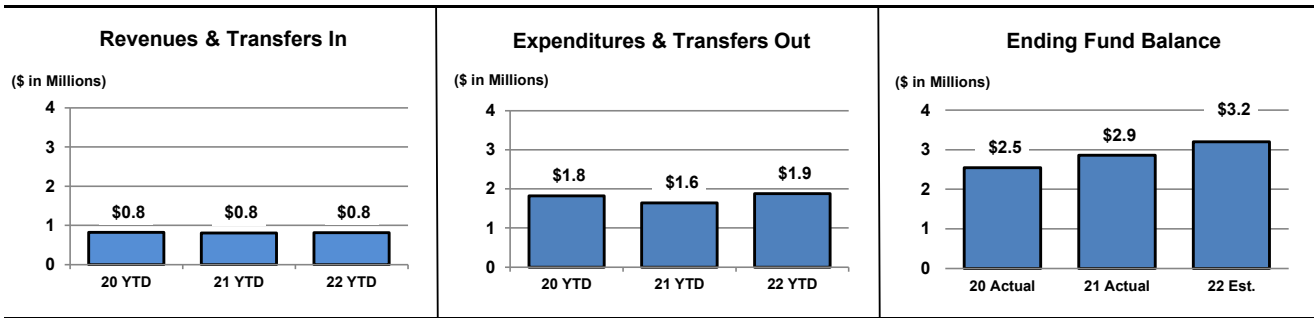
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	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	234	58,021	58,021	357	57,239	(782)
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,183,733	2,065,919	2,065,919	1,204,428	2,097,539	31,620
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	873	873	-	216	(657)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,183,967	2,124,813	2,124,813	1,204,785	2,154,994	30,181
Expenditures & Transfers Out						
Personnel	\$ 209,189	\$ 912,027	\$ 912,027	\$ 234,809	\$ 905,628	\$ (6,399)
Contractuals	270,870	1,302,377	1,302,377	202,239	949,426	(352,951)
Debt Service	-	-	-	-	-	-
Commodities	11,754	79,165	79,165	42,829	56,393	(22,772)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	491,813	2,293,569	2,293,569	479,877	1,911,447	(382,123)
Net Change in Fund Balance	692,154	(168,756)	(168,756)	724,909	243,547	(351,942)
Actual Beginning Fund Balance	779,373	1,080,186	1,080,186	1,080,186	1,080,186	-
Ending Fund Balance	\$ 1,471,527	\$ 911,430	\$ 911,430	\$ 1,805,095	\$ 1,323,733	\$ (351,942)

Emergency Communications - 911

Emergency Communications began in 1994 as a County department, prior to which it was a City agency. Operation of the County's 911 services is funded through both the Emergency Telephone Service Fund and the General Fund. The General Fund primarily supports personnel costs, while the Emergency Telephone Service Fund is restricted by K.S.A. 12-5304 to the installation and maintenance of telecommunications services used during emergency situations, the ongoing monthly costs of service lines, and capital equipment enhancements. These charges are collected by service providers of land lines and wireless devices with their primary place of use in Kansas.

During the 2004 Legislative Session, the Legislature approved an enhancement to the Fund's revenue stream by allowing the application of a tax on wireless phones, in addition to the landline tax. On January 1, 2012, wired and wireless rates were equalized at \$0.53 per line, and in 2015, rates were increased to \$0.60 per line. In 2019, the Legislature passed the Kansas 911 Act, which increased the local fee by \$0.06



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

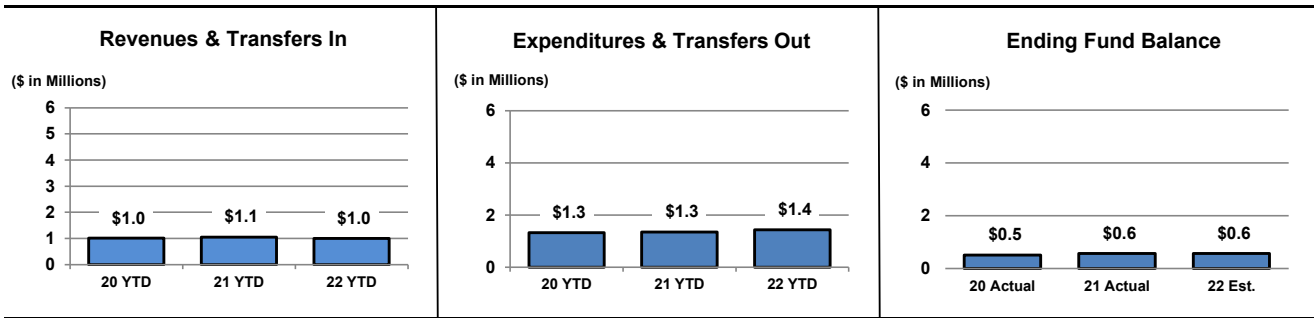
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	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	808,313	3,507,747	3,507,747	816,261	3,455,502	(52,245)
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	479	479	-	-	(479)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	15,148	15,148	-	746	(14,402)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	2,167	2,167	-	1,260	(907)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	808,313	3,525,540	3,525,540	816,261	3,457,508	(68,032)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,610,713	2,608,932	2,608,932	1,839,227	2,416,602	(192,330)
Debt Service	-	-	-	-	-	-
Commodities	29,395	55,968	55,968	38,317	46,385	(9,583)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	648,846	648,846	-	648,846	-
Total Expenditures & Transfers Out	1,640,108	3,313,746	3,313,746	1,877,543	3,111,833	(201,913)
Net Change in Fund Balance	(831,795)	211,793	211,793	(1,061,282)	345,675	(269,945)
Actual Beginning Fund Balance	2,542,862	2,856,198	2,856,198	2,856,198	2,856,198	-
Ending Fund Balance	\$ 1,711,067	\$ 3,067,991	\$ 3,067,991	\$ 1,794,916	\$ 3,201,873	\$ (269,945)

Auto License

Pursuant to K.S.A. 8-145, the County Treasurer is responsible for the collection of motor vehicle taxes and the issuance of vehicle registrations, as funded through the Auto License Fund. As a result of these functions, the Treasurer receives a fee for each transaction to support operational expenditures.

The Auto License Fund net operating incomes must be transferred into the General Fund each year, as outlined in K.S.A. 8-145.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

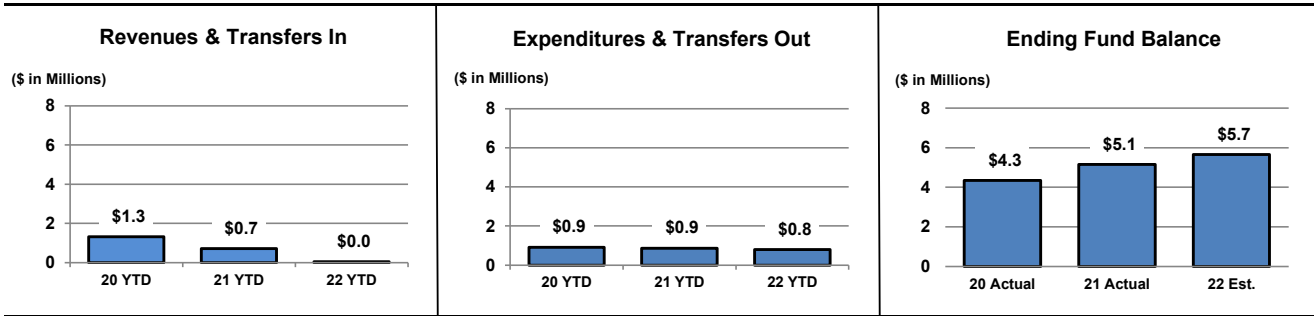
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	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	34,989	34,989	26,425	25,452	(9,537)
Charges for Services	1,052,517	5,097,162	5,097,162	960,752	4,962,077	(135,085)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(1,703)	10,254	10,254	6,704	8,030	(2,224)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,050,814	5,142,406	5,142,406	993,882	4,995,559	(146,846)
Expenditures & Transfers Out						
Personnel	\$ 1,003,234	\$ 4,354,016	\$ 4,354,016	\$ 1,018,601	\$ 3,952,735	\$ (401,281)
Contractuals	326,351	1,206,588	1,086,588	385,773	989,991	(96,597)
Debt Service	-	-	-	-	-	-
Commodities	16,762	39,587	59,587	21,864	52,833	(6,754)
Capital Improvements	-	-	100,000	-	-	(100,000)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,346,347	5,600,191	5,600,191	1,426,238	4,995,559	(604,632)
Net Change in Fund Balance	(295,533)	(457,786)	(457,786)	(432,357)	0	(751,479)
Actual Beginning Fund Balance	507,208	570,313	570,313	570,313	570,313	-
Ending Fund Balance	\$ 211,675	\$ 112,527	\$ 112,527	\$ 137,956	\$ 570,313	\$ (751,479)

SCDDO Grants

The Sedgwick County Developmental Disability Organization (SCDDO) assists disabled citizens of Sedgwick County in accessing community services that promote independence. The SCDDO network providers are directly reimbursed by the State for case management services.

The SCDDO's Grant portion comes primarily through a contract with the State of Kansas through the Kansas Department for Aging and Disability Services, which is the primary source of revenue for this Fund.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

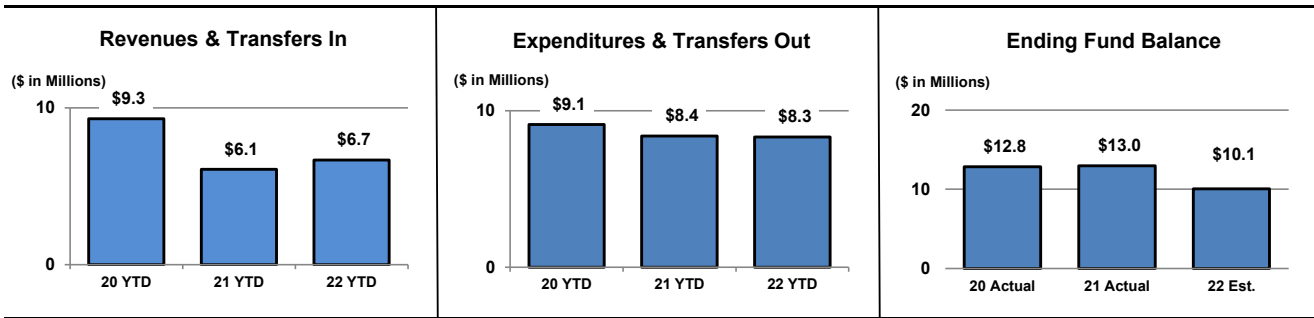
For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	651,574	2,606,440	2,606,440	-	3,055,811	449,371
Charges for Services	54,560	257,500	257,500	39,475	261,058	3,558
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	237	-	-	-	-	-
Reimbursements	1,000	22,500	22,500	-	17,380	(5,120)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	707,371	2,886,440	2,886,440	39,475	3,334,249	447,809
Expenditures & Transfers Out						
Personnel	\$ 377,296	\$ 1,662,748	\$ 1,662,748	\$ 349,499	\$ 1,359,376	\$ (303,372)
Contractuals	483,870	1,840,706	1,840,706	438,554	1,464,681	(376,025)
Debt Service	-	-	-	-	-	-
Commodities	2,900	24,700	24,700	1,801	8,262	(16,438)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	864,066	3,528,154	3,528,154	789,854	2,832,318	(695,835)
Net Change in Fund Balance	(156,695)	(641,714)	(641,714)	(750,379)	501,931	(248,026)
Actual Beginning Fund Balance	4,339,729	5,148,408	5,148,408	5,148,408	5,148,408	-
Ending Fund Balance	\$ 4,183,034	\$ 4,506,694	\$ 4,506,694	\$ 4,398,029	\$ 5,650,339	\$ (248,026)

COMCARE Grants

COMCARE of Sedgwick County provides mental health services and substance abuse treatment to adults, families, and children. COMCARE has existed as a Community Mental Health Center (CMHC) since 1962. In 1990, the Kansas Legislature enacted legislation, the State's Mental Health Reform Act, to shift State funding for mental health services from State hospitals to community providers. There are currently 26 licensed CMHCs operating in Kansas.

As operations are impacted by Medicaid Managed Care, State budget reductions and KanCare changes, financial forecast estimates will be revised accordingly.



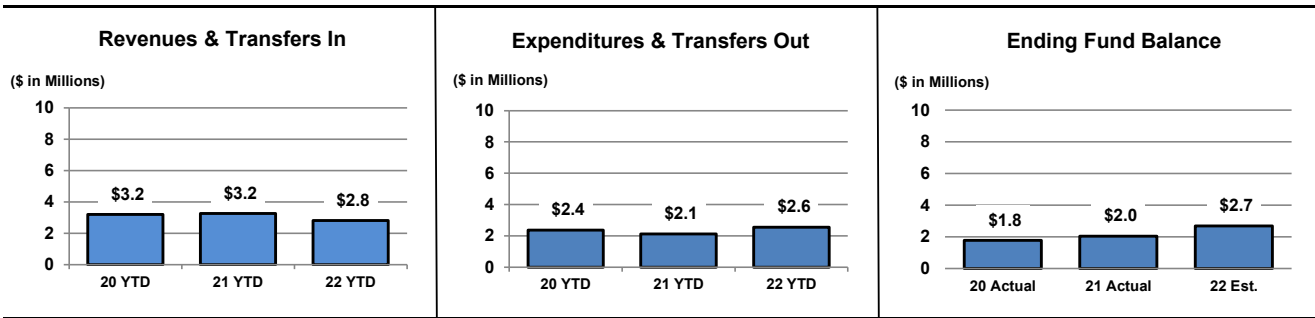
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	3,053,024	11,984,602	16,144,855	3,977,157	13,814,373	(2,330,482)
Charges for Services	2,996,577	29,094,970	29,094,970	2,671,229	12,704,769	(16,390,201)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	4,404	675	675	4,567	16,888	16,213
Reimbursements	9,830	39,278	39,278	14,824	40,056	778
Use of Money & Property	2,204	7,500	7,500	1,068	9,995	2,495
Transfers In & Other Proceeds	-	106,626	106,626	-	106,626	-
Total Revenues & Transfers In	6,066,037	41,233,651	45,393,904	6,668,845	26,692,707	(18,701,197)
Expenditures & Transfers Out						
Personnel	\$ 4,910,494	\$ 32,333,514	\$ 35,669,172	\$ 5,517,178	\$ 22,272,592	\$ (13,396,580)
Contractuals	3,452,159	12,306,476	12,944,831	2,770,170	7,246,546	(5,698,284)
Debt Service	-	-	-	-	-	-
Commodities	7,858	602,488	686,725	23,229	74,289	(612,436)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	8,370,511	45,242,478	49,300,728	8,310,578	29,593,428	(19,707,300)
Net Change in Fund Balance	(2,304,474)	(4,008,827)	(3,906,825)	(1,641,732)	(2,900,721)	(38,408,498)
Actual Beginning Fund Balance	12,831,353	12,955,612	12,955,612	12,955,612	12,955,612	-
Ending Fund Balance	\$ 10,526,879	\$ 8,946,785	\$ 9,048,787	\$ 11,313,880	\$ 10,054,891	\$ (38,408,498)

Corrections Grants

The Department of Corrections was established to operate community-based correctional interventions for both adults and juveniles. The Department is responsible for a broad range of programs supported with grant funding to promote community safety through adult intensive supervision and residential services, juvenile case management and intensive supervision, and the distribution of juvenile prevention funds to community service providers.



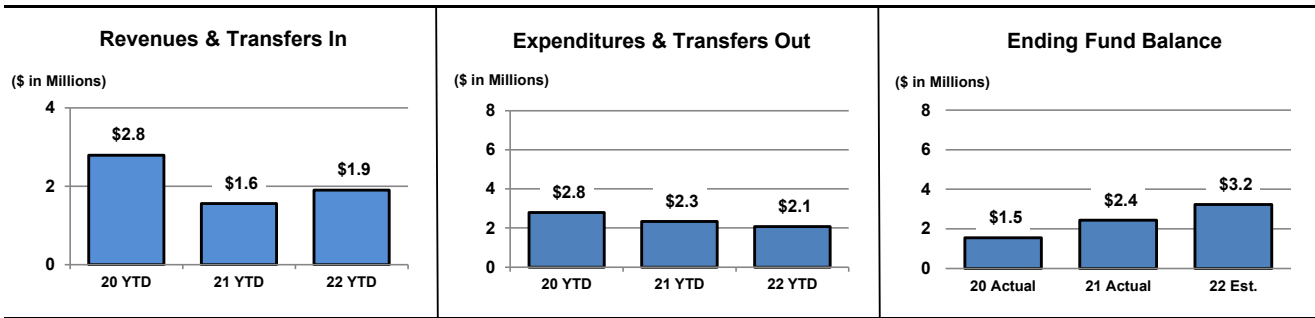
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates	Variance with Revised Budget
		Adopted	Revised		As of April 2022	Positive/Negative
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	3,138,962	9,209,488	9,209,488	2,721,530	8,031,870	(1,177,617)
Charges for Services	102,482	365,994	365,994	77,287	432,809	66,815
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	183	100	100	-	11,075	10,975
Reimbursements	3,740	15,123	15,123	1,263	8,441	(6,683)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	2,458	825,000	825,000	-	992,000	167,000
Total Revenues & Transfers In	3,247,826	10,415,705	10,415,705	2,800,080	9,476,195	(939,510)
Expenditures & Transfers Out						
Personnel	\$ 1,832,461	\$ 8,899,765	\$ 8,899,765	\$ 1,987,851	\$ 7,529,828	\$ (1,369,937)
Contractuals	249,081	1,946,762	1,941,262	543,451	1,139,778	(801,484)
Debt Service	-	-	-	-	-	-
Commodities	35,220	216,632	222,132	26,447	163,138	(58,994)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,116,762	11,063,160	11,063,160	2,557,749	8,832,744	(2,230,415)
Net Change in Fund Balance	1,131,064	(647,455)	(647,455)	242,331	643,450	(3,169,925)
Actual Beginning Fund Balance	1,780,276	2,041,055	2,041,055	2,041,055	2,041,055	-
Ending Fund Balance	\$ 2,911,340	\$ 1,393,600	\$ 1,393,600	\$ 2,283,386	\$ 2,684,505	\$ (3,169,925)

Aging Grants

The Department on Aging was established in 1980 to serve older citizens and advocate preserving their independence and quality of life. To achieve this purpose, the Department aggressively pursues State and Federal grants to assist the community's aging population with vital services. These services include Meals on Wheels, health screenings, minor home repairs, and case management.



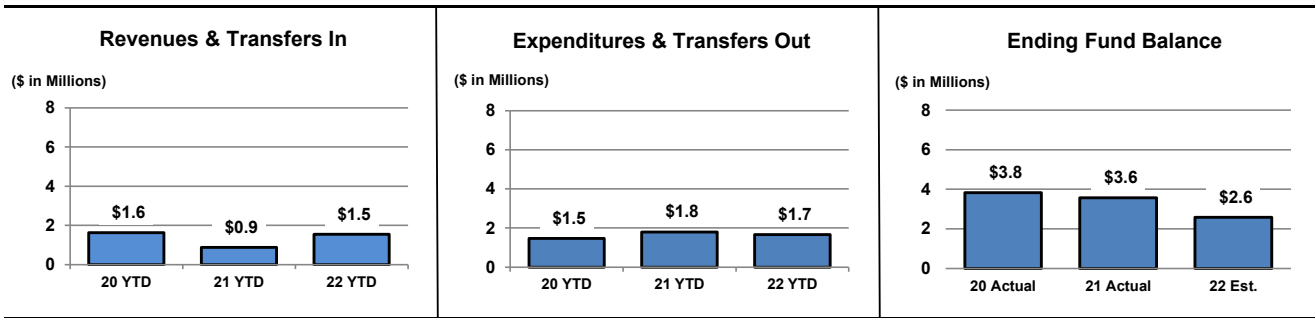
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,554,497	8,411,709	8,474,209	1,737,022	8,266,592	(207,616)
Charges for Services	1,991	12,000	12,000	133,602	382,548	370,548
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	5	190	190
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	342,925	342,925	28,434	312,925	(30,000)
Total Revenues & Transfers In	1,556,488	8,766,634	8,829,134	1,899,063	8,962,255	133,122
Expenditures & Transfers Out						
Personnel	\$ 543,895	\$ 2,832,096	\$ 2,944,070	\$ 592,351	\$ 2,307,020	\$ (637,050)
Contractuals	1,774,645	6,058,894	6,206,189	1,460,727	5,784,630	(421,559)
Debt Service	-	-	-	-	-	-
Commodities	17,467	158,588	343,794	16,126	78,341	(265,453)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,336,008	9,049,578	9,494,053	2,069,203	8,169,991	(1,324,062)
Net Change in Fund Balance	(779,520)	(282,945)	(664,920)	(170,140)	792,264	(1,190,940)
Actual Beginning Fund Balance	1,549,971	2,437,271	2,437,271	2,437,271	2,437,271	-
Ending Fund Balance	\$ 770,451	\$ 2,154,326	\$ 1,772,351	\$ 2,267,131	\$ 3,229,535	\$ (1,190,940)

Health Grants

Prior to 2002, the City of Wichita and Sedgwick County funded the Health Department through a cooperative partnership. During this time, the City of Wichita was the managing partner and contributed 60.0 percent of the required tax funding while the County contributed 40.0 percent. The partners implemented a new agreement in 2002 in which the County began managing the Health Department and, until 2005, the City provided financial support.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

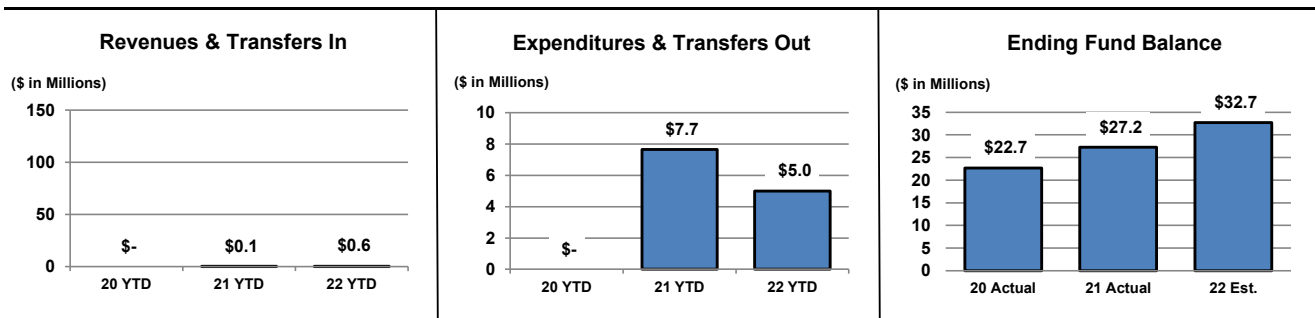
For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	785,134	6,097,648	11,436,928	1,421,496	9,012,989	(2,423,940)
Charges for Services	83,821	385,781	455,929	117,209	479,743	23,815
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	102	1,729	1,729	33	492	(1,237)
Reimbursements	138	12,488	12,488	-	13,903	1,416
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	869,194	6,497,645	11,907,073	1,538,737	9,507,127	(2,399,947)
Expenditures & Transfers Out						
Personnel	\$ 1,257,781	\$ 5,481,862	\$ 7,381,199	\$ 1,343,148	\$ 5,852,216	\$ (1,528,983)
Contractuals	475,541	1,477,307	4,258,678	246,119	3,838,206	(420,472)
Debt Service	-	-	-	-	-	-
Commodities	64,689	873,986	1,355,041	72,285	801,422	(553,619)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,798,011	7,833,155	12,994,918	1,661,552	10,491,844	(2,503,074)
Net Change in Fund Balance	(928,817)	(1,335,510)	(1,087,845)	(122,815)	(984,718)	(4,903,021)
Actual Beginning Fund Balance	3,821,072	3,562,390	3,562,390	3,562,390	3,562,390	-
Ending Fund Balance	\$ 2,892,255	\$ 2,226,880	\$ 2,474,545	\$ 3,439,575	\$ 2,577,672	\$ (4,903,021)

Stimulus Grants

On March 11, 2020, the World Health Organization declared the novel coronavirus, COVID-19, a pandemic. On March 27, 2020, the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law. The Act provided \$2 trillion in economic relief funding and allocated \$150 billion of that to state, local, and tribal governments through Title V of the Act, called the Coronavirus Relief Fund. Sedgwick County received \$99.6 million in direct allocation, which was used by the County, other municipalities, and approved entities to cover costs incurred due to COVID-19; were not accounted for in the budget most recently approved as of March 27, 2020; and were incurred during the period of March 1, 2020, through December 30, 2020. The County also received \$9.3 million in pass-through Federal stimulus funding from the State's allocation of CARES funding.

On March 11, 2021, the Federal American Rescue Plan Act (ARPA) was signed into law. The Act provided \$1.9 trillion for COVID response and recovery. It allocated \$350 billion to states and local governments. Sedgwick County was allocated \$100.2 million, to be paid in two equal installments in 2021 and 2022. Funds must be committed by December 31, 2024 and may be used for response to the COVID-19 public health emergency and its negative economic impacts; premium pay for essential workers; the cost of government services, to the extent that funding was reduced by the COVID-19 public health emergency; and investments in water, sewer, and broadband infrastructure. A spending plan through the first quarter of 2022 is in place; a spending plan for the second quarter of 2022 through the end of the grant term will be proposed to the Commission in March 2022.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

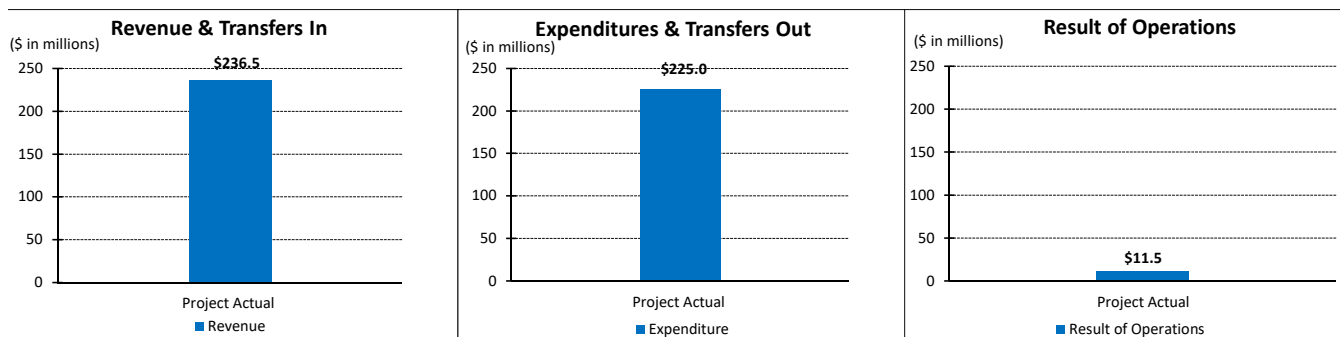
	2021 YTD		2022 YTD		Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	123,781	101,789	50,117,555	576,751	50,117,555	1
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	8,082	-	-	-	-	-
Use of Money & Property	1,444	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	133,307	101,789	50,117,555	576,751	50,117,555	1
Expenditures & Transfers Out						
Personnel	\$ 63,024	\$ -	\$ 11,021,536	\$ 955,036	\$ 11,021,536	\$ 0
Contractuals	7,650,117	7,500	24,672,549	3,887,540	24,672,550	1
Debt Service	-	-	-	-	-	-
Commodities	(61,301)	12,000	2,025,688	138,346	2,025,687	(1)
Capital Improvements	-	-	6,532,046	25,223	6,532,046	-
Capital Outlay	-	-	367,125	-	367,125	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	7,651,840	19,500	44,618,944	5,006,146	44,618,944	0
Net Change in Fund Balance	(7,518,533)	82,289	5,498,611	(4,429,395)	5,498,611	1
Actual Beginning Fund Balance	22,656,346	27,240,529	27,240,529	27,240,529	27,240,529	-
Ending Fund Balance	\$ 15,137,813	\$ 27,322,818	\$ 32,739,140	\$ 22,811,134	\$ 32,739,140	\$ 1

INTRUST Bank Arena - Subfund

Senate Bill 58, signed on April 4, 2005 by then Governor Kathleen Sebelius, authorized Sedgwick County to collect a 1.0 percent sales tax for a period of 30 months beginning July 1, 2005. The proceeds from this tax were specifically designated for the construction of an Arena in the downtown area of Wichita, renovations to the Kansas Pavilions, and the creation of a reserve fund to support operations and maintenance of the combined enterprise. This method eliminated the need for securing bonds to finance the project, saving approximately \$112 million in interest.

In January 2008, naming rights proposals were adopted for an additional \$14.8 million in revenue over the next 20 years. This is the primary source of revenue now being collected in the fund as part of the budgetary account breakdown. On January 2, 2010, the INTRUST Bank Arena opened its doors to the public. Management of the Arena is the responsibility of SMG, a private company specializing in arena facility management for more than 35 years. Under this arrangement, SMG is responsible for any operating losses during its contract and any profits will be split between the County and SMG based on a formula, providing the first \$400,000 of net income to SMG and splitting the remainder 50/50. The information presented below displays financial data for the Arena back to 2005.

Due to the impact of COVID-19 on availability of shows, concerts, and other events as well as group size restrictions, very few typical events have been held in the Arena since mid-March 2020, greatly impacting revenues and overall net operating income. As a result, SMG notified Sedgwick County of its intent to invoke Section 13.5 Force Majeure of the Operating Agreement as of July 17, 2020. As a result, SMG's responsibility for operating losses was halted, so this fund was used to offset operating losses for 2020. The Commission approved a separate amendment for calendar year 2021 on December 16, 2020. For 2021, the County reimbursed SMG for any net operating losses on a monthly basis. SMG reimburse the County for any net operating profit in a month.



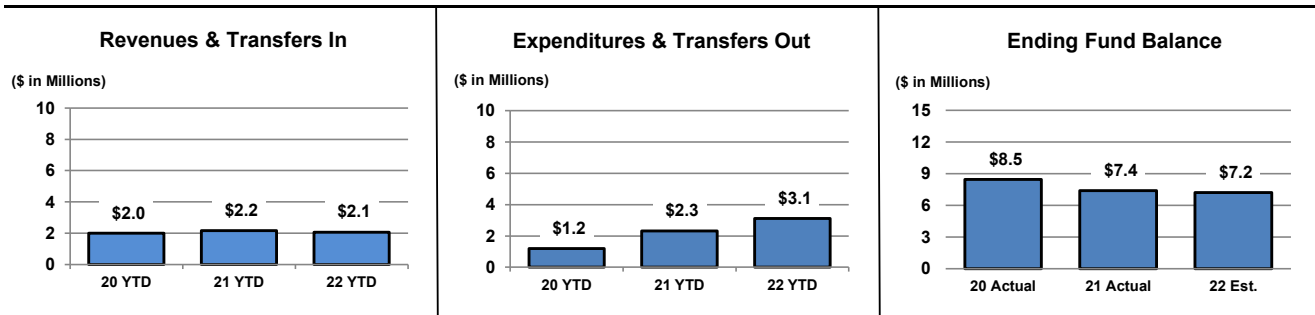
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

	Total Project				
	Budget		FY '05-FY '21 Amounts	FY 2022 Amounts	Total Amounts
	Original	Revised			
Revenues & transfers in					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Intergovernmental revenue	\$ -	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000
Charges for service	-	-	11,016,343	250,098	\$ 11,266,441
Miscellaneous	-	-	842,017	62	\$ 842,079
Reimbursements	-	-	1,765,367	-	\$ 1,765,367
Other proceeds	-	-	6,362,038	1,027,458	\$ 7,389,496
Total revenues & transfers in	184,528,042	205,500,000	236,523,670	1,277,618	237,801,288
Expenditures & transfers out					
Arena A & E Services	11,229,042	13,642,034	13,642,034	-	\$ 13,642,034
Land Acquisition & Demolition	20,000,000	17,000,545	16,993,976	-	\$ 16,993,976
Site Costs	7,460,000	-	-	-	\$ -
Parking	-	5,313,079	5,201,116	-	\$ 5,201,116
Infrastructure	4,000,000	7,097,966	7,097,966	-	\$ 7,097,966
Construction	77,000,000	141,822,940	141,822,940	-	\$ 141,822,940
Contingency	7,700,000	-	-	-	\$ -
Pavilions	9,128,000	6,072,455	6,072,455	-	\$ 6,072,455
Operations Reserve	48,011,000	8,739,817	1,986,795	-	\$ 1,986,795
Project Management & Planning	-	5,232,168	5,232,168	-	\$ 5,232,168
Kansas Pavilions - Construct Restroom/Showers	-	181,032	181,032	-	\$ 181,032
Kansas Pavilions - Paving	-	402,791	402,791	-	\$ 402,791
Arena Operations	-	3,300,933	11,478,509	2,841,321	\$ 14,319,830
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	13,542,808	800,000	\$ 14,342,808
Total expenditures & transfers out	184,528,042	211,408,448	224,982,568	3,641,321	228,623,889
Ending fund balance			\$ 11,541,102		\$ 9,177,399

Fleet Management

Fleet Management is responsible for maintaining, repairing, fueling, and replacing the County's fleet, which consists of 698 vehicles and related equipment. Revenues are primarily generated from internal service charges collected from County departments who utilize services. Vehicle replacement revenues, also referred to as set-aside, are retained in the Fund until the replacement purchase is made. Included within Fleet Management is the Fleet Acquisition Contingency of \$1.5 million annually. The Contingency provides a source of funding for emergency equipment acquisitions and other large unforeseeable events not envisioned at the time the budget was adopted.

In 2013, the Board of County Commissioners authorized several changes in Fleet Management operations to reduce the Department's budget. These included outsourcing the parts room, body shop work, and ambulance remounts. In 2017, the BOCC approved a new fleet replacement policy, which transitioned away from an age and miles approach to a more sophisticated point system.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

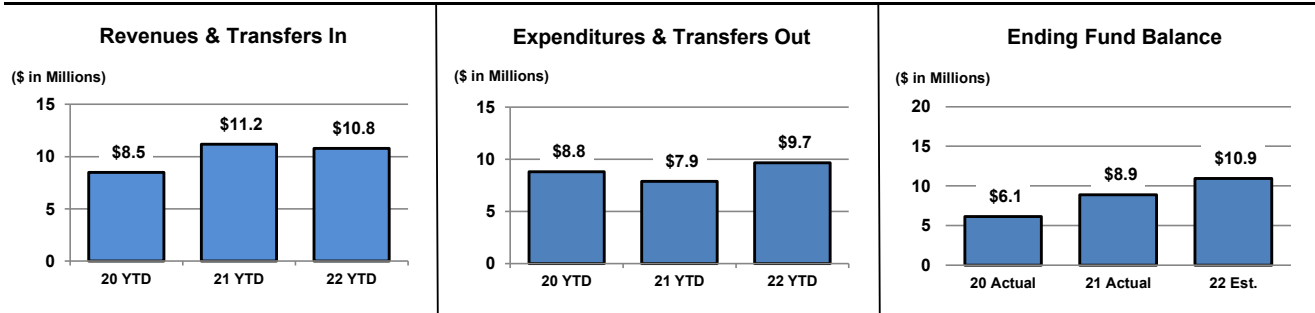
For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,876,433	8,840,633	8,840,633	2,063,672	8,187,118	(653,515)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	287,416	256,206	256,206	2,552	496,498	240,292
Reimbursements	11,208	45,300	45,300	11,317	45,281	(19)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,175,057	9,142,139	9,142,139	2,077,542	8,728,896	(413,242)
Expenditures & Transfers Out						
Personnel	\$ 272,331	\$ 1,089,710	\$ 1,089,710	\$ 275,752	\$ 1,066,885	\$ (22,826)
Contractuals	250,605	815,927	815,927	244,461	742,022	(73,905)
Debt Service	-	-	-	-	-	-
Commodities	1,606,659	3,250,043	3,274,043	2,417,691	3,253,071	(20,972)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	181,298	5,436,645	5,412,645	182,325	3,870,567	(1,542,078)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,310,892	10,592,325	10,592,325	3,120,229	8,932,545	(1,659,781)
Net Change in Fund Balance	(135,836)	(1,450,187)	(1,450,187)	(1,042,687)	(203,648)	(2,073,023)
Actual Beginning Fund Balance	8,456,201	7,397,992	7,397,992	7,397,992	7,397,992	-
Ending Fund Balance	\$ 8,320,365	\$ 5,947,805	\$ 5,947,805	\$ 6,355,305	\$ 7,194,344	\$ (2,073,023)

Health/Dental Insurance Fund

The Health and Life Fund was established to account for the costs associated with Sedgwick County's employee health benefit plans and is supported by premiums charged to departmental budgets and employees.

On July 9, 2014, the Board of County Commissioners approved a shift to a self-funded employee health insurance model, along with a contract for the administration of employee health and pharmacy benefits with United Healthcare beginning January 1, 2015. A self-funded health insurance plan gives the County better cash flow, greater flexibility over the health plan design and coverage, and reduced administrative costs. Self-funding tends to cost less, as any savings remains with the plan to help pay future costs. United HealthCare provides guarantees for operational, service, implementation, clinical and network discounting performance. Beginning in 2020, the County offers three medical plans that employees can choose from. These plans include a Premier PPO Plan, a Base PPO Plan, and a High Deductible Health Plan with a Health Savings Account option.



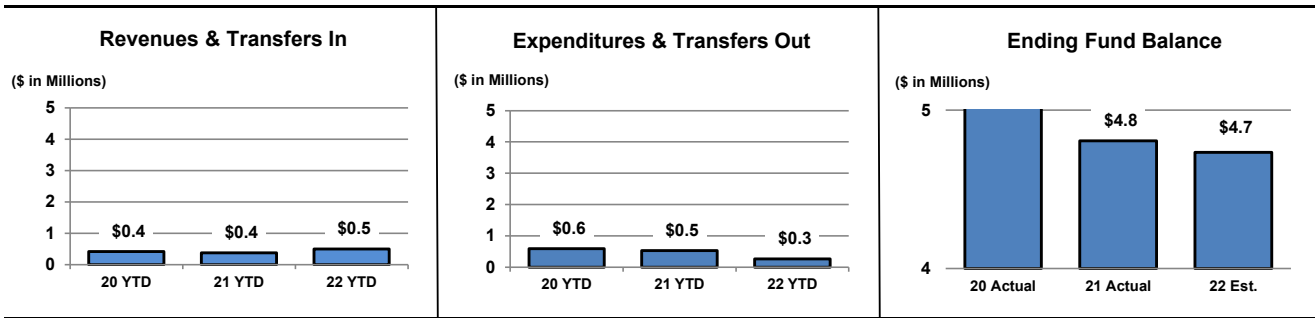
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	10,795,219	39,944,602	39,944,602	10,407,045	36,114,731	(3,829,871)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	384,866	1,183,486	1,183,486	367,289	1,676,436	492,950
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	29,835	29,835	-	5,389	(24,446)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	11,180,085	41,157,923	41,157,923	10,774,333	37,796,556	(3,361,367)
Expenditures & Transfers Out						
Personnel	\$ 53,073	\$ 273,665	\$ 273,665	\$ 51,166	\$ 218,494	\$ (55,170)
Contractuals	7,845,308	41,499,697	41,499,697	9,620,980	35,511,517	(5,988,180)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	7,898,381	41,773,362	41,773,362	9,672,146	35,730,012	(6,043,350)
Net Change in Fund Balance	3,281,704	(615,439)	(615,439)	1,102,188	2,066,544	(9,404,717)
Actual Beginning Fund Balance	6,116,939	8,878,040	8,878,040	8,878,040	8,878,040	-
Ending Fund Balance	\$ 9,398,643	\$ 8,262,601	\$ 8,262,601	\$ 9,980,228	\$ 10,944,584	\$ (9,404,717)

Workers' Compensation

Pursuant to K.S.A. 44-505b, the Workers' Compensation Fund was established, allowing Sedgwick County to become selfinsured. Each individual workers' compensation claim is self-insured up to \$600,000. The Fund pays for legal expenses, workers' compensation claims, administration, and related operational costs. Funding to cover these costs is supported by premiums charged to departments based on the number and cost of historical claims.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

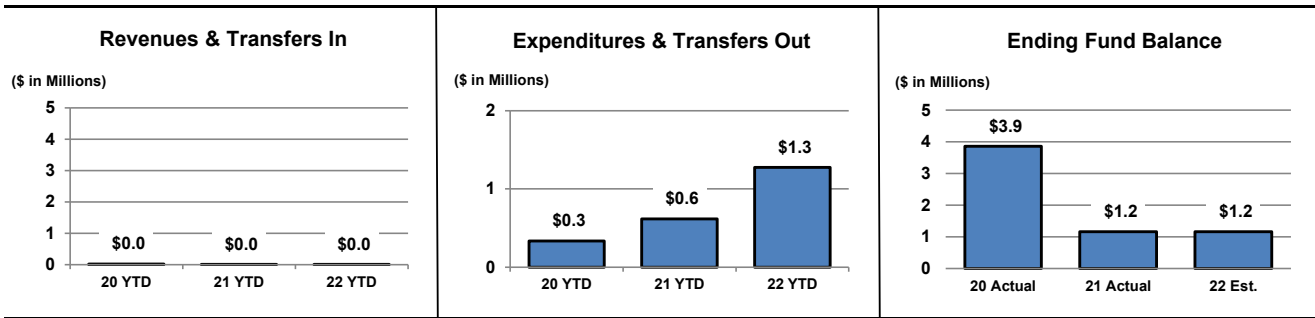
For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	369,106	2,005,948	2,005,948	490,733	1,936,451	(69,497)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	5,384	-	-	-	-	-
Reimbursements	300	29,226	29,226	353	15,537	(13,688)
Use of Money & Property	-	20,380	20,380	-	2,123	(18,257)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	374,789	2,055,554	2,055,554	491,087	1,954,111	(101,442)
Expenditures & Transfers Out						
Personnel	\$ 33,051	\$ 259,014	\$ 259,014	\$ 47,034	\$ 184,427	\$ (74,587)
Contractuals	479,770	1,902,626	1,872,626	199,524	1,700,276	(172,350)
Debt Service	-	-	-	-	-	-
Commodities	15,682	-	30,000	17,660	141,600	111,600
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	528,503	2,161,640	2,161,640	264,218	2,026,303	(135,338)
Net Change in Fund Balance	(153,714)	(106,087)	(106,087)	226,868	(72,191)	(236,780)
Actual Beginning Fund Balance	5,117,362	4,805,190	4,805,190	4,805,190	4,805,190	-
Ending Fund Balance	\$ 4,963,648	\$ 4,699,103	\$ 4,699,103	\$ 5,032,058	\$ 4,732,999	\$ (236,780)

Risk Management

To centralize and manage administration of claims and claim expense, the County established the Risk Management Fund in 1986, as authorized by K.S.A. 12-2615. The Fund pays for Risk Management staff salary and benefits, insurance premiums, insurance deductibles, and claims not otherwise covered by an insurance policy. The fund is supported by an annual inter-fund transfer from the General Fund.

The Fund is used to pay premiums for the following insurance policies: property, Sheriff's aircraft hull and liability, fire, vehicle, fleet, physical liability, employee blanket bond, public official bonds, professional liability for Health Division and COMCARE healthcare facilities, and professional liability for physicians in COMCARE, Regional Forensic Science Center, and the Office of the Medical Director (OMD). Each policy has a deductible of \$250,000 or less. The risks of public liability and auto liability are self-insured. The self-insured claims and expenses are also paid out of the Risk Management Fund.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2022, with comparative actuals ending March 31, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of April 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1	6,575	6,575	2,000	6,575	(0)
Reimbursements	1,514	99,724	99,724	100	548,480	448,756
Use of Money & Property	-	6,058	6,058	-	777	(5,281)
Transfers In & Other Proceeds	-	1,500,000	1,500,000	-	4,409,330	2,909,330
Total Revenues & Transfers In	1,515	1,612,357	1,612,357	2,100	4,965,162	3,352,805
Expenditures & Transfers Out						
Personnel	\$ 39,812	\$ 237,372	\$ 237,372	\$ 55,825	\$ 217,184	\$ (20,188)
Contractuals	571,218	2,020,872	3,216,990	1,213,267	4,453,732	1,236,742
Debt Service	-	-	-	-	-	-
Commodities	4,880	16,388	266,388	4,135	294,247	27,859
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	615,909	2,274,632	3,720,750	1,273,227	4,965,162	1,244,412
Net Change in Fund Balance	(614,394)	(662,275)	(2,108,393)	(1,271,127)	(0)	4,597,217
Actual Beginning Fund Balance	3,855,478	1,156,255	1,156,255	1,156,255	1,156,255	-
Ending Fund Balance	\$ 3,241,084	\$ 493,980	\$ (952,138)	\$ (114,872)	\$ 1,156,255	\$ 4,597,217

Capital Projects

Capital Projects

The following report provides a financial overview of active capital improvement program (CIP) facility projects as well as road, intersection, bridge and drainage projects. Projects are grouped together by category and the year in which they were approved. An overview of the CIP as well as individual project spending is reported. The report is prepared from multiple sources, including reports from both Facility Project Services and Public Works. As the report focuses on active projects, historical information on completed projects that are fully paid for will normally not be included.

- **2005:** Project budgets currently include \$1.1 million in remaining funding related to INTRUST Bank Arena, which opened in January 2010. This project will remain open for the life of the facility.
- **2012:** Active 2012 projects include \$1.9 million in budgeted funding, with \$4,722 remaining for one drainage project that is scheduled for completion in 2023. This project is now being combined with another project in 2019 that is ongoing. The final facility project was completed in 2012 but remains open for administrative reasons.
- **2013:** Active projects in the 2013 CIP include \$2.8 million in project funding, of which all funding is committed. The final 2013 project was completed in 2017 but remains open for administrative reasons.
- **2015:** Project budgets currently include \$1.0 million in project funding, of which \$0.9 million is committed and \$0.1 million is available. The final 2015 projects were active until January 2021, and they remain open for administrative reasons.
- **2017:** Budgeted funding for the 2017 CIP totals \$6.7 million, with \$6.3 million committed and \$0.4 million available. Significant projects include the Law Enforcement Training Center and numerous bridge projects.
- **2018:** Budgeted funding for the 2018 CIP totals \$6.4 million, with \$4.9 million committed and \$1.5 million available. Significant current projects include the Cherese Woods Benefit District, as well as numerous road and bridge projects.
- **2019:** Budgeted funding for the 2019 CIP totals \$11.9 million, with \$11.3 million committed and \$0.6 million available. Significant current projects include replacing Fire Station 31, upgrading the Juvenile Detention Facility cameras and recording system, one drainage project, and one road project.
- **2020:** Budgeted funding for the 2020 CIP totals \$8.4 million with \$5.4 million committed and \$3.0 million available. Significant current projects include expanding the waiting room at the Adult Residential and Work Release Facility, expanding the courtroom on the eleventh floor of the Sedgwick County Courthouse, and numerous road and bridge projects.
- **2021:** Budgeted funding for the 2021 CIP totals \$10.1 million with \$3.9 million committed and \$6.2 million available. Significant current projects include the Elections Building, replacing the Heating, Ventilation, and Air Conditioning (HVAC) at the Juvenile Residential Facility, and numerous road and bridge projects.
- **2022:** Budgeted funding for the 2022 CIP totals \$44.4 million with \$13.7 million committed and \$30.6 million available. Significant projects include the Community Crisis Center Expansion, the Household Hazardous Waste Facility Expansion, and numerous road and bridge project.

Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2005									
Facility									
57011-551	Operations Reserve	Ongoing	Special LST	-	1,094,953	-	1,094,953	-	TBD
	Annual Total			-	1,094,953	-	1,094,953	-	
2012									
Facility									
14971-234	Relocate Fire Station 36	Completed	Cash	2,240,519	1,790,429	1,790,429	-	-	12/31/2012
Drainage									
23964-234	D21 Improve Drainage SW of Hayville-Dsgn	Design	Cash	-	145,000	140,278	4,722	-	12/31/2023
	Annual Total			2,240,519	1,935,429	1,930,707	4,722	-	
2013									
Facility									
17975-234	Update master control adult detention	Completed	Cash	2,022,322	2,806,434	2,806,434	-	-	12/31/2017
	Annual Total			2,022,322	2,806,434	2,806,434	-	-	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2015									
Facility									
12987-402	Construct EMS Garage Facility	Not Started	Bond	257,740	-	-	-	-	TBD
Roads									
21516-231	R330 Aviation Pathway-Derby to Wichita	Completed	LST	1,345,500	461,635	461,635	-	-	07/31/2020
21534-231	R326 S Area Pkwy System Prelim Study	Completed	LST	500,000	500,000	405,000	95,000	-	12/31/2017
Bridges									
21529-231	B471 53rd St N btw 231st and 247th St W	Completed	LST	70,000	51,200	51,200	-	-	01/01/2021
				Annual Total	2,173,240	917,835	95,000	-	
2017									
Facility									
17001-230	Law Enforcement Training Center	Completed	Cash	5,500,000	6,126,222	5,891,391	234,831	-	12/31/2017
Bridges									
21494-231	B485 151st St W over Ninnescah-17	Design	LST	350,000	287,800	230,700	57,100	-	12/31/2023
21503-231	B491 71st St. S. btw Webb&Greenwich-16+	Completed	LST	227,005	227,005	174,422	52,583	2,690	10/01/2021
21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Ongoing	LST	200,000	100,000	42,451	57,549	-	TBD
				Annual Total	6,277,005	6,338,965	402,062	2,690	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2018									
Roads									
21013-230	Cherese Woods Benefit District	Completed	Bond	-	333,000	239,899	93,101	-	03/01/2019
21486-231	R355 North Junction 1	Construction	LST	-	500,000	-	500,000	-	12/31/2023
21489-231	R344 Widen Greenwich frm Harry to Pawnee	Completed	LST	-	850,000	315,744	534,256	-	05/01/2020
21490-231	R343 Multi-Use Path, Rock-Derby to Mulv.	Completed	LST	-	250,000	233,366	16,634	-	08/01/2020
Bridges									
21005-230	B472 295th St. W. btw 45th & 53rd St. N.	Completed	Bond	40,000	605,000	478,481	126,519	-	09/10/2018
21532-231	B462 Bike/Ped Bridge/Repairs over WVCFC	Completed	Cash	1,500,000	3,911,653	3,650,485	261,167	-	12/31/2017
				Annual Total	1,540,000	4,917,975	1,531,678	-	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2019									
Facility									
14976-241	Replace Fire Station 31	Post-Construction & Occupancy	Cash	-	2,410,558	2,374,179	36,379	3,324	04/28/2021
33004-230	JDF Security Cam Record & View Upgrade	Post-Construction & Occupancy	Cash	-	786,860	780,529	6,331	-	07/30/2020
62001-230	ADA Compliance (from 2016 on)	Ongoing	Cash	712,132	1,079,558	788,340	291,217	10,053	TBD
91006-230	ADF 1st Floor & Courthouse Space	Post-Construction & Occupancy	Bond	-	6,714,688	6,489,463	225,225	7,068	03/31/2021
91008-230	Security Camera Upgrade/Standardization	Post-Construction & Occupancy	Cash	-	570,200	553,766	16,434	-	12/31/2019
93001-230	County Administration Building	Not Started	Cash	-	134,387	133,873	514	-	TBD
Drainage									
23002-230	D21 Design Ph. 1 Drainage SW of Hysville	Design	Cash	-	38,205	38,205	-	-	12/31/2023
Roads									
21482-231	R352 Repair Pavement 127th E	Completed	LST	-	150,000	138,123	11,877	-	06/30/2019
Annual Total				712,132	11,884,455	11,296,477	587,978	20,444	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2020									
Facility									
19001-230	11th Floor Courtroom Expansion	Post-Construction & Occupancy	Cash	-	173,057	142,460	30,597	-	04/30/2020
33005-230	Adult Res & WR Waiting Room Expansion	Post-Construction & Occupancy	Cash	-	228,447	219,596	8,851	-	04/30/2021
91009-230	Energy Savings	Not Started	Cash	-	225,486	-	225,486	-	TBD
Roads									
21014-230	Osage Country Addition Benefit District	Completed	Bond	-	1,765,000	595,696	1,169,305	-	11/01/2020
21471-231	R353 Ridge Rd Shlder from 53rd to 69th N	Design	LST	-	115,000	110,550	4,450	-	12/31/2024
21472-231	R351 Intersection Impvmt 55th S Meridian	Completed	Bond	-	750,000	464,576	285,424	-	02/01/2021
21473-231	R350 County Rds Gravel/Cold Mix Rplmnt	Not Started	LST	-	-	-	-	-	TBD
21483-231	R349 Aviation Pathway Derby to ICT Ph 3	Completed	LST	-	338,622	338,622	-	-	07/01/2021
21484-231	R348 Pave 135th W north of 53rd N	Right Of Way Acquisition R/W	LST	-	350,000	46,760	303,240	-	TBD

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2020									
Bridges									
21461-231	B510 71st S btwn Webb & Greenwich pt 2	Completed	Bond	-	523,222	523,222	-	-	10/01/2021
21464-231	B505 Rehab Ridge Rd over Arkansas Riv	Design	LST	-	410,000	104,510	305,490	15,951	08/01/2023
21465-231	B504 Rehab on 151st W over Arkansas Riv.	Construction	LST	-	60,000	55,000	5,000	-	10/01/2022
21468-231	B491 71st S S btwn Webb & Greenwich pt 1	Completed	Bond	-	546,868	546,868	-	-	10/01/2021
21469-231	B490 Replace on 143rd E north of Pawnee	Completed	Bond	-	725,117	725,117	-	-	10/31/2020
21470-231	B485 Replace on 151st W over Ninnescah	Design	LST	-	50,000	-	50,000	-	12/31/2023
21474-231	B513 93rd N btwn 119th & 135th W	Completed	LST	-	543,762	543,762	-	-	05/07/2021
21479-231	B495 247th W btwn 77th & 85th N	Completed	Bond	-	691,379	549,050	142,328	-	03/24/2021
21505-231	B489 Hydraulic btw 111th & 119th St. S.	Completed	LST	200,000	899,995	418,855	481,140	-	03/19/2021
				Annual Total	8,395,953	5,384,642	3,011,311	15,951	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2021									
Facility									
33006-230	JRF HVAC System Replacement	Design	Cash	-	366,253	24,259	341,994	2,670	05/31/2023
66001-230	County Elections Building	Not Started	Cash	-	3,000,000	-	3,000,000	-	TBD
Drainage									
23003-230	Spring Creek/Derby Erosion Design	Design	Cash	-	75,000	72,800	2,200	1,143	01/31/2022
Roads									
21448-231	R360 77th N & Seneca Improvements	Construction	LST	-	429,201	-	429,201	-	04/30/2022
Bridges									
21449-231	B517 Rehab 63rd St S over Arkansas River	Design	LST	-	310,238	99,993	210,245	28,964	12/31/2025
21450-231	B516 Tracy btwn 103rd & Diagonal	Not Started	LST	-	70,000	-	70,000	-	TBD
21453-231	B512 Rehab on Zoo at MS Mitchell Floodwa	Design	LST	-	100,000	86,620	13,380	-	12/31/2023
21467-231	B492 103rd St S btwn 103rd & 119th W	Completed	Bond	-	700,000	277,203	422,797	-	06/30/2021
21475-231	B501 103rd S btwn Ridge & Hoover	Completed	Bond	-	750,000	358,424	391,576	912	08/30/2021
21476-231	B500 103rd S btwn 119th & 135th W	Design	Bond	-	750,000	49,800	700,200	-	08/30/2023
21477-231	B497 Ridge btwn 39th & 47th S.	Completed	Bond	-	978,000	840,262	137,738	252,928	03/30/2022
21478-231	B496 183rd W btwn 45th & 53rd N	Construction	Bond	-	1,189,762	849,953	339,809	1,847	03/31/2023
21480-231	B493 199th W btwn Central & 13th N	Construction	Bond	-	1,355,382	1,205,318	150,064	-	05/31/2023
Annual Total							3,864,631	6,209,205	288,464

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2022									
Facility									
13001-230	Outdoor Warning Device 2017	Ongoing	Cash	110,000	664,500	663,290	1,210	-	TBD
17005-230	ADF Lock replcmtnt & camera/video update	Construction	Cash	-	987,185	424,425	562,760	-	12/31/2022
31001-230	Community Crisis Center Expansion	Not Started	Bond	-	15,495,222	-	15,495,222	-	TBD
31002-230	COMCARE Peer Housing	Not Started	Bond	-	599,607	-	599,607	-	12/31/2023
38001-230	Health Department Flooring at 1900 E 9th	Construction	Cash	-	196,421	25,701	170,720	-	12/31/2022
38002-230	Health Dept. West Clinic Remodel	Not Started	Bond	-	3,615,894	870,602	2,745,292	870,602	TBD
43001-230	HHW Facility Expansion	Design	Bond	-	1,177,795	-	1,177,795	-	07/31/2023
91002-230	Replace Roofs County Owned Buildings-16	Ongoing	Cash	169,968	548,203	425,427	122,776	145,600	TBD
91005-230	Replace Parking Lots - County-owned prop	Ongoing	Cash	-	232,424	140,555	91,869	-	TBD
91010-230	Main Courthouse Chiller Rebuild	Construction	Bond	-	300,838	133,121	167,717	-	12/31/2022
91011-230	Main Courthouse Cooling Tower	Not Started	Bond	-	770,907	-	770,907	-	12/31/2023
91012-230	ADF Secondary Domestic Water Main Supply	Not Started	Bond	-	304,723	-	304,723	-	12/31/2022
91013-230	ADF Relocate Electrical Busway	Not Started	Bond	-	603,274	-	603,274	-	12/31/2022
91014-230	ADF Exterior Light Poles & Fixture Rplmt	Not Started	Cash	-	161,896	-	161,896	-	12/31/2022
Drainage									
23001-230	D25 WVCFC System Major Maint & Repair	Ongoing	Cash	500,000	3,457,500	1,628,920	1,828,580	-	TBD
23004-230	D21 Drainage SW of Haysville	Design	Cash	-	125,000	-	125,000	-	12/31/2023

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2022									
Roads									
21439-231	R361 Woodlawn Improvements	Construction	Cash	-	572,659	572,659	-	572,659	12/31/2022
21444-231	R358 Maple Bike Path frm Pike to 183rd W	Design	LST	-	75,000	-	75,000	-	12/31/2025
21445-231	R354 Ridge Rd Shldrs from 69th to 85th N	Design	LST	-	100,000	-	100,000	-	12/31/2025
21446-231	R353 Ridge Rd Shldrs from 53rd to 69th N	Design	LST	-	75,000	-	75,000	-	12/31/2024
21447-231	R350 County Rds Gravel /Cold Mix Replace	Not Started	LST	-	1,500,000	-	1,500,000	-	TBD
21459-231	R357 61st N from 151st W to 1/2 mi. W	Design	LST	-	152,000	52,000	100,000	-	06/30/2023
21460-231	R356 151St N frm 53rd N to K-96	Design	LST	-	600,000	188,000	412,000	14,484	06/30/2023
21501-231	R328 NW Bypass RoW Acquisition K-254 '17	Right Of Way Acquisition R/W	LST	661,000	3,300,000	3,300,000	-	1,000,000	TBD
21502-231	R264 Improve Drainage County RoW 2017+	Ongoing	LST	500,000	2,900,000	2,060,665	839,335	42,640	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Ongoing	LST	400,000	1,356,277	828,499	527,778	8,070	TBD

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2022									
Bridges									
21440-231	B518 79th St. S. btwn West & Meridian	Design	LST	-	5,000	-	5,000	-	03/31/2024
21441-231	B505 Ridge Rd. over Arkansas River	Design	Bond/LS T	-	610,000	-	610,000	-	08/01/2023
21442-231	B504 151st St W over Arkansas River	Construction	Bond/LS T	-	500,000	464,939	35,061	-	10/01/2022
21443-231	B503 21st S N btwn 391st & 407th St W	Design	LST	-	100,000	84,000	16,000	-	TBD
21451-231	B515 151st W btwn 101st & 109th N	Design	LST	-	140,000	67,000	73,000	-	TBD
21452-231	B514 87th S btwn Seneca & Broadway	Design	LST	-	150,000	95,000	55,000	19,000	12/31/2025
21454-231	B509 215th S W btwn 31st S & MacArthur	Design	LST	-	150,000	44,500	105,500	6,542	12/31/2024
21455-231	B508 21st S N btwn 375th & 391st S W	Design	Bond/LS T	-	270,000	50,400	219,600	2,400	12/31/2022
21456-231	B502 Greenwich btwn 109th & 117th St N	Design	LST	-	165,000	65,000	100,000	9,750	12/31/2024
21457-231	B498 143rd E btwn Pawnee & 31st S	Design	LST	-	150,000	49,500	100,500	9,723	12/31/2024
21462-231	B507 Greenwich btwn 117th & 125th N.	Construction	Bond/LS T	-	741,618	666,618	75,000	1,910	12/31/2022
21463-231	B506 85th St N btwn Oliver & Woodlawn	Construction	Bond/LS T	-	870,000	773,790	96,210	-	05/31/2023
21466-231	B494 143rd St E btwn 69th & 77th N	Design	LST	-	650,000	69,761	580,239	-	12/31/2022
Annual Total				2,340,968	44,373,943	13,744,373	30,629,570	2,703,380	
Total All Years				17,506,186	94,768,519	51,202,039	43,566,480	3,030,929	

Fund	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD
Summary Total by Fund						
Sales Tx Road/Bridge	Bond	-	8,959,729	6,389,792	2,569,937	255,687
Sales Tx Road/Bridge	Bond/LST	-	2,991,618	1,955,747	1,035,872	4,310
Sales Tx Road/Bridge	Cash	1,500,000	4,484,312	4,223,144	261,167	572,659
Sales Tx Road/Bridge	LST	4,453,505	19,903,088	11,192,438	8,710,650	1,157,814
Sales Tx Road/Bridge	Other	19,916,667	66,710,967	58,879,719	7,831,248	160,293
Fire Dist Spec Equip	Cash	-	2,410,558	2,374,179	36,379	3,324
Bldg & Equipment	Bond	257,740	-	-	-	-
Bldg & Equipment	Other	-	37,963,072	37,963,072	-	-
Arena Construction	Special LST	-	3,081,748	1,986,795	1,094,953	-
Capital Improvements	Bond	40,000	32,285,948	8,807,261	23,478,687	877,670
Capital Improvements	Cash	11,254,941	26,912,940	19,684,952	7,227,988	159,465
Capital Improvements	Other	37,784	3,869,021	2,677,428	1,191,593	440
Total All Funds		\$ 37,460,637	\$ 209,573,002	\$ 156,134,528	\$ 53,438,474	\$ 3,191,661
Summary Total by Project Type						
Bridges		2,587,005	20,353,000	14,292,203	6,060,797	352,616
Drainage		500,000	3,840,705	1,880,203	1,960,502	1,143
Facility		11,050,465	101,244,937	70,730,610	30,514,327	1,039,756
Roads		23,323,167	84,134,361	69,231,512	14,902,849	1,798,146
Total All Project Types		\$ 37,460,637	\$ 209,573,002	\$ 156,134,528	\$ 53,438,474	\$ 3,191,661

Fund Statements

Fund Statements

Government-Wide Financial Statements

The government-wide financial statements, which are done in accordance with GAAP, are designed to provide a broad overview of the County's finances, in a manner similar to a private-sector business. The government-wide financial statements consist of the *Statement of Net Position* and the *Statement of Activities* which can be found on pages 55-57 of this report. The *Statement of Net Position* presents information regarding the County's assets and liabilities, with the difference between the two reported as *net position*. The *Statement of Activities* presents information showing how net position changed during the reporting period. It is important to note that over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

Highlights of the government-wide financial statements as of and for the period ending March 31, 2022 are as follows:

- Total assets of the County exceeded liabilities by \$636.9 million, representing net position. Of this amount, \$51.2 million is reported as unrestricted net position.
- The largest portion of the County's net position (53.8 percent) consists of its investment in capital assets (e.g., land, buildings, machinery and equipment net of depreciation), less any outstanding debt used to acquire those assets. Although the County's investment in capital assets is reported net of related debt, it is important to remember that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.
- Program expenses exceeded revenues by \$28.6 million, reflecting the extent to which various County functions are supported by other general revenue streams, including property tax, sales taxes, other taxes, and investment earnings. The net deficiency of program revenues under expenses is offset by general revenues and transfers of \$121.9 million, resulting in a \$93.4 million, or 14.7 percent, increase in net position since the first of the year.

Combined Financial Statements

Governmental funds are generally used to account for tax-supported activities. The focus of the County's combined financial statements for governmental funds is to provide information on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the reporting period. Although the County maintains over 30 individual governmental funds, information is presented separately on the *Balance Sheet* (pages 58 and 59) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 60 and 61) for the General Fund, Federal/State Assistance Funds, Public Building Commission, Debt Service Fund and the Debt Proceeds Fund. These funds are considered major funds or are of particular interest. Information regarding the County's remaining governmental funds is combined into a single aggregated column and reported as other non-major governmental funds. Individual fund data for each of the other non-major governmental funds is presented in the form of Combining Financial Statements which may be found on pages 64-72 of this report.

Proprietary funds of the County include Enterprise Funds and Internal Service Funds and the related financial statements include the *Statement of Net Position* and *Statement of Revenues, Expenses and Changes in Net Position* (pages 62 and 63). The County's single Enterprise Fund is the Arena Fund and is reported on the same basis as business-type activities. Internal Service Funds are used to accumulate and allocate costs internally among the County's various functions. The County uses Internal Service Funds to account for its fleet of vehicles, insurance, workers' compensation and risk management activities. All Internal Service Funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

Individual fund data for the Internal Service Funds is provided in the form of combining statements as presented on pages 80-83 of this report.

Highlights of the financial statements for the governmental and proprietary funds as of and for the period ending March 31, 2022 are as follows:

- Fund balances for the governmental funds totaled \$288.1 million, an increase of \$90.4 million since the end of 2021. The following table depicts the financial position at March 31 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund Type	March 31, 2022 Fund Balance	Change in Fund Balance
General	\$ 132,476,509	\$ 44,190,039
Fed/State Assistance	57,466,309	26,399,127
Public Building Commission	536,161	(934,290)
Debt Service	7,515,450	6,040,892
Debt Proceeds	5,027,465	(11,974)
Other	85,087,520	14,724,737
Totals	\$ 288,109,414	\$ 90,408,531

- Governmental funds revenues were \$180.2 million for the period ending March 31, 2022, an increase of \$4.6 million compared to 2021. Property tax revenue was up \$4.1 million from the same time period last year. Intergovernmental revenue decreased \$1.7 million and charges for services increased \$0.4 million from 2021 to 2022. Sales tax revenue increased \$1.0 million for 2022.
- Governmental funds expenditures were \$89.8 million as of March 31, 2022, a decrease of \$4.0 million from the same period last year. General government expenditures decreased \$0.1 million from 2021 to 2022. Public safety expenditures decreased \$1.2 million. Culture and recreation expenses decreased \$1.8 million from last year and capital outlay expenses decreased by \$0.3 million from last year.
- The unrestricted fund balances of the governmental funds totaled \$167.9 million, which is available for meeting current budget obligations and spending at the government’s discretion.
- Fund balance of the Public Building Commission (PBC) fund totaled \$0.5 million, a decrease of \$0.9 million since the end of 2021. The PBC fund is a special revenue fund to account for revenues and expenditures derived from direct financing leases.
- Fund balance of the Debt Service Fund is \$7.5 million, all of which is restricted for the payment of debt service. Funding of debt service expenditures is primarily met through property taxes, special assessments and transfers from other funds.

- The fund balance of the Debt Proceeds Fund totaled \$5.0 million, with a negligible decrease of \$12,000 since the end of 2021.
- Net position of the Arena Fund (the County’s only Enterprise Fund) totaled \$141.2 million at March 31, 2022. Of this amount, \$132.0 million is invested in capital assets and \$9.2 million represents unrestricted net position.
- Net position of the Internal Service Funds totaled almost \$38.8 million. Of this amount, \$10.3 million is invested in capital assets and \$28.4 million represents unrestricted net position.

SEDGWICK COUNTY, KANSAS

Statement of Net Position

March 31, 2022

	Primary Government		Total
	Governmental Activities	Business-type Activities	
Assets			
Cash, including investments	\$ 307,473,888	\$ 9,193,282	\$ 316,667,170
Receivables, net	161,892,811	-	161,892,811
Due from other agencies	50,358	-	50,358
Inventories, at cost	783,175	-	783,175
Prepaid items	2,329,526	-	2,329,526
Restricted assets:			
Cash, including investments	517,977	-	517,977
Capital assets:			
Land and construction in progress	56,815,463	16,302,453	73,117,916
Other capital assets, net of depreciation	365,821,868	115,693,057	481,514,925
Total assets	895,685,066	141,188,792	1,036,873,858
Deferred Outflows of Resources			
Deferred refunding	19,043	-	19,043
Deferred outflows-other postemployment benefits	3,240,346	-	3,240,346
Deferred outflows-pensions	37,426,836	-	37,426,836
Total deferred outflows of resources	40,686,225	-	40,686,225
Liabilities			
Accounts payable and other current liabilities	1,708,081	15,882	1,723,963
Accrued interest payable	768,764	-	768,764
Unearned revenue	38,070,789	-	38,070,789
Due to other entities	73,649	-	73,649
Other liabilities	-	-	-
Noncurrent liabilities:			
Due within one year	21,919,931	-	21,919,931
Due in more than one year	264,234,915	-	264,234,915
Total liabilities	326,776,129	15,882	326,792,011
Deferred Inflows of Resources			
Deferred property tax revenue	67,208,905	-	67,208,905
Deferred inflows-other postemployment benefits	3,455,049	-	3,455,049
Deferred inflows-pensions	43,191,206	-	43,191,206
Total deferred inflows of resources	113,855,160	-	113,855,160
Net Position			
Net investment in capital assets	342,942,447	-	342,942,447
Invested in capital assets	-	131,995,510	131,995,510
Restricted for:			
Capital improvements	22,099,391	-	22,099,391
Debt service	9,982,131	-	9,982,131
Federal/State assistance	32,779,636	-	32,779,636
Community Development	2,651,912	-	2,651,912
Equipment and technology improvements	1,743,661	-	1,743,661
Fire protection	15,513,101	-	15,513,101
Court operations	2,309,534	-	2,309,534
Other purposes	23,730,438	-	23,730,438
Unrestricted (Deficit)	41,987,751	9,193,282	51,181,033
Total net position	\$ 495,740,002	\$ 141,172,910	\$ 636,912,912

SEDGWICK COUNTY, KANSAS

Statement of Activities For the Year Ended March 31, 2022

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	
Primary government:				
Governmental activities:				
General government	\$ 32,711,393	\$ 6,351,310	\$ 28,133,871	\$ -
Public safety	33,994,834	6,963,071	4,435,096	-
Public works	4,397,893	1,215,951	1,182,084	252,014
Health and welfare	10,503,298	3,121,998	5,531,587	-
Cultural and recreation	3,984,794	68,003	-	-
Community development	3,063,155	4,361	46,183	-
Interest on long-term debt	1,144,698	-	-	-
Total governmental activities	89,800,065	17,724,694	39,328,821	252,014
Business-type activities:				
Arena	1,596,692	250,160	5,277,928	-
Total business-type activities	1,596,692	250,160	5,277,928	-
Total primary government	\$ 91,396,757	\$ 17,974,854	\$ 44,606,749	\$ 252,014

General revenues:
Property taxes
Sales taxes
Other taxes
Investment earnings
Total general revenues

Change in net position

Net position, beginning of year

Net position, end of period

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ 1,773,788	\$ -	\$ 1,773,788
(22,596,667)	-	(22,596,667)
(1,747,844)	-	(1,747,844)
(1,849,713)	-	(1,849,713)
(3,916,791)	-	(3,916,791)
(3,012,611)	-	(3,012,611)
(1,144,698)	-	(1,144,698)
<u>(32,494,536)</u>	<u>-</u>	<u>(32,494,536)</u>
-	3,931,396	3,931,396
-	<u>3,931,396</u>	<u>3,931,396</u>
(32,494,536)	3,931,396	(28,563,140)
109,887,009	-	109,887,009
9,002,275	-	9,002,275
940,540	-	940,540
2,084,686	-	2,084,686
<u>121,914,510</u>	<u>-</u>	<u>121,914,510</u>
89,419,974	3,931,396	93,351,370
406,320,028	137,241,514	543,561,542
<u>\$ 495,740,002</u>	<u>\$ 141,172,910</u>	<u>\$ 636,912,912</u>

SEDGWICK COUNTY, KANSAS

Balance Sheet

Governmental Funds

March 31, 2022

(with comparative totals for March 31, 2021)

		Federal/State Assistance	Public Building Commission
Inventories, at cost	General Fund	Fund	Fund
Assets:			
Cash, including investments	\$ 120,071,304	\$ 57,005,360	\$ 18,184
Restricted investment	-	-	517,977
Advance receivable	3,809,255	-	-
Due from other funds	310,254	-	-
Due from other agencies	2,269	11,064	-
Accounts receivable	3,547,065	779,056	-
Property tax receivable	50,508,557	-	-
Sales tax receivable	3,121,430	-	-
Interest receivable	316,439	-	-
Prepaid items	2,025,526	-	-
Lease receivable	-	-	80,122,456
Notes receivable	468,022	-	-
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	9,081	39,508	-
Total assets	\$ 184,189,202	\$ 57,834,988	\$ 80,658,617
Liabilities:			
Accounts payable	891,866	368,046	-
Accrued wages	-	-	-
Advance - grants	-	-	-
Unearned revenue	-	-	38,070,789
Due to other funds	-	-	-
Advance payable	-	-	-
Due to other entities	2,016	633	-
Other liabilities	-	-	-
Total liabilities	893,882	368,679	38,070,789
Deferred Inflows of Resources:			
Deferred property tax revenue	50,508,557	-	-
Unavailable revenue - accounts receivable	310,254	-	-
Deferred lease receivable	-	-	42,051,667
Deferred notes receivable	-	-	-
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	50,818,811	-	42,051,667
Fund balances:			
Nonspendable:			
Inventories	\$ 9,081	\$ 39,508	\$ -
Advance receivable	3,809,255	-	-
Lease receivable	-	-	-
Notes receivable	468,022	-	-
Prepaid items	2,025,526	-	-
Restricted:			
General Government	6,193,377	24,804,188	-
Debt Service	-	-	18,184
Public Safety	-	4,441,068	-
Public Works	-	-	-
Health and Welfare	-	3,494,872	-
Culture and Recreation	-	-	-
Community Development	-	4,172,617	517,977
Capital Outlay	-	-	-
Committed:			
Public Safety	394,377	11,494	-
Capital Outlay	-	-	-
Health and Welfare	-	1,863,373	-
Assigned:			
General Government	33,461,442	-	-
Public Safety	-	(10,842)	-
Public Works	-	-	-
Health and Welfare	-	18,657,751	-
Culture and Recreation	-	-	-
Community Development	-	(7,720)	-
Capital Outlay	-	-	-
Unassigned	86,115,429	-	-
Total fund balance	132,476,509	57,466,309	536,161
Total liabilities, deferred inflows of resources and fund balances	\$ 184,189,202	\$ 57,834,988	\$ 80,658,617

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2022	2021
\$ 7,515,450	\$ 4,247,994	\$ 86,705,323	\$ 275,563,615	\$ 265,041,160
-	-	-	517,977	517,569
-	-	-	3,809,255	4,067,262
-	779,471	-	1,089,725	779,471
-	-	37,025	50,358	50,546
-	-	15,472	4,341,593	4,624,630
4,215,058	-	12,485,290	67,208,905	67,016,664
-	-	3,121,430	6,242,860	5,345,293
-	-	-	316,439	193,892
-	-	-	2,025,526	2,099,975
-	-	-	80,122,456	82,620,350
-	-	-	468,022	468,022
-	-	-	-	-
1,380,727	-	-	1,380,727	1,750,874
1,810,744	-	-	1,810,744	1,822,379
-	-	450,011	498,600	668,269
<u>\$ 14,921,979</u>	<u>\$ 5,027,465</u>	<u>\$ 102,814,551</u>	<u>\$ 445,446,802</u>	<u>\$ 437,066,356</u>
-	-	271,761	1,531,673	3,164,799
-	-	-	-	-
-	-	-	-	-
-	-	-	38,070,789	-
-	-	1,089,725	1,089,725	779,471
-	-	3,809,255	3,809,255	4,067,262
-	-	71,000	73,649	79,644
-	-	-	-	-
-	-	5,241,741	44,575,091	8,091,176
4,215,058	-	12,485,290	67,208,905	67,016,664
-	-	-	310,254	869,591
-	-	-	42,051,667	82,620,350
-	-	-	-	-
3,191,471	-	-	3,191,471	3,573,253
<u>7,406,529</u>	<u>-</u>	<u>12,485,290</u>	<u>112,762,297</u>	<u>154,079,858</u>
\$ -	\$ -	\$ 450,011	\$ 498,600	668,269
-	-	-	3,809,255	4,067,262
-	-	-	-	-
-	-	-	468,022	468,022
-	-	-	2,025,526	2,099,975
-	-	3,191,072	34,188,637	9,550,844
7,515,450	-	25,790	7,559,424	7,245,994
-	-	21,299,679	25,740,747	41,976,515
-	-	4,965,497	4,965,497	2,987,482
-	-	3,363,561	6,858,433	6,615,839
-	-	167,747	167,747	130,977
-	-	2,886,319	7,576,913	7,386,367
-	5,027,465	22,099,391	27,126,856	23,809,215
-	-	4,284,392	4,690,263	5,036,968
-	-	6,695,940	6,695,940	9,033,583
-	-	-	1,863,373	1,806,134
-	-	-	33,461,442	10,184,621
-	-	3,608,654	3,597,812	3,797,442
-	-	909,360	909,360	944,148
-	-	-	18,657,751	17,285,689
-	-	-	-	-
-	-	-	(7,720)	18,121
-	-	11,931,633	11,931,633	12,276,276
-	-	(791,526)	85,323,903	107,505,579
<u>7,515,450</u>	<u>5,027,465</u>	<u>85,087,520</u>	<u>288,109,414</u>	<u>274,895,322</u>
<u>\$ 14,921,979</u>	<u>\$ 5,027,465</u>	<u>\$ 102,814,551</u>	<u>\$ 445,446,802</u>	<u>\$ 437,066,356</u>

SEDGWICK COUNTY, KANSAS

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Three Months ended March 31, 2022
(with comparative totals for the three months ended March 31, 2021)**

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission Fund</u>
Revenues			
Property taxes	\$ 81,565,560	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	4,501,139	-	-
Special assessments	-	-	-
Other taxes	68,977	113	-
Intergovernmental	145,711	38,966,798	-
Charges for services	8,261,451	3,106,963	158,333
Uses of money and property	1,616,542	1,068	466,445
Fines and forfeits	43,340	837	-
Licenses and permits	2,037,626	-	-
Other	1,201,529	22,708	-
Total revenues	<u>99,441,875</u>	<u>42,098,487</u>	<u>624,778</u>
Expenditures			
Current:			
General government	21,512,051	3,300,798	-
Public safety	26,937,100	2,297,327	-
Public works	543,629	-	-
Health and welfare	2,518,444	10,000,347	-
Cultural and recreation	3,237,977	-	-
Community Development	499,014	132,943	-
Debt service:			
Principal	-	-	620,000
Interest and fiscal charges	-	-	939,068
Debt issuance costs	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>55,248,215</u>	<u>15,731,415</u>	<u>1,559,068</u>
Excess (deficiency) of revenues over (under) expenditures	<u>44,193,660</u>	<u>26,367,072</u>	<u>(934,290)</u>
Other financing sources (uses)			
Transfers from other funds	-	32,055	-
Transfers to other funds	(3,621)	-	-
Total other financing sources (uses)	<u>(3,621)</u>	<u>32,055</u>	<u>-</u>
Net change in fund balances	44,190,039	26,399,127	(934,290)
Fund balances, beginning of year	<u>88,286,470</u>	<u>31,067,182</u>	<u>1,470,451</u>
Fund balances, end of period	<u>\$ 132,476,509</u>	<u>\$ 57,466,309</u>	<u>\$ 536,161</u>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2022	2021
\$ 6,817,411	\$ -	\$ 21,504,038	\$ 109,887,009	\$ 105,779,522
-	-	816,261	816,261	808,313
-	-	4,501,136	9,002,275	8,003,920
185,139	-	-	185,139	234,983
-	-	55,190	124,280	38,213
-	-	1,275,384	40,387,893	42,048,412
-	-	2,793,598	14,320,345	13,890,358
-	94	537	2,084,686	1,764,200
-	-	-	44,177	18,724
-	-	5,407	2,043,033	1,919,151
-	-	92,902	1,317,139	1,067,483
<u>7,002,550</u>	<u>94</u>	<u>31,044,453</u>	<u>180,212,237</u>	<u>175,573,279</u>
-	3,000	1,640,044	26,455,893	26,553,430
-	-	5,779,917	35,014,344	36,207,748
-	-	2,660,048	3,203,677	3,377,008
-	-	457,387	12,976,178	13,092,908
-	-	12,095	3,250,072	5,063,320
-	-	2,156,574	2,788,531	2,935,076
-	-	-	620,000	600,000
1,361,050	-	-	2,300,118	2,488,800
-	-	-	-	-
-	-	3,194,893	3,194,893	3,502,304
<u>1,361,050</u>	<u>3,000</u>	<u>15,900,958</u>	<u>89,803,706</u>	<u>93,820,594</u>
<u>5,641,500</u>	<u>(2,906)</u>	<u>15,143,495</u>	<u>90,408,531</u>	<u>81,752,685</u>
399,392	-	9,068	440,515	2,409,486
-	(9,068)	(427,826)	(440,515)	(2,409,486)
<u>399,392</u>	<u>(9,068)</u>	<u>(418,758)</u>	<u>-</u>	<u>-</u>
6,040,892	(11,974)	14,724,737	90,408,531	81,752,685
<u>1,474,558</u>	<u>5,039,439</u>	<u>70,362,783</u>	<u>197,700,883</u>	<u>193,142,637</u>
<u>\$ 7,515,450</u>	<u>\$ 5,027,465</u>	<u>\$ 85,087,520</u>	<u>\$ 288,109,414</u>	<u>\$ 274,895,322</u>

SEDGWICK COUNTY, KANSAS

Statement of Net Position Proprietary Funds March 31, 2022

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
<u>Assets</u>		
Current assets:		
Cash, including investments	\$ 9,193,282	\$ 31,910,273
Accounts receivable	-	1,065
Prepays	-	304,000
Inventories, at cost	-	284,575
Restricted assets:		
Cash, including investments	-	-
Total current assets	9,193,282	32,499,913
Noncurrent assets:		
Capital assets:		
Land	13,038,358	40,580
Buildings and improvements	167,667,759	8,319,354
Machinery and equipment	8,491,122	33,146,848
Construction in progress	3,264,095	595,000
Less accumulated depreciation	(60,465,824)	(31,756,166)
Total capital assets (net of accumulated depreciation)	131,995,510	10,345,616
Total assets	141,188,792	42,845,529
<u>Liabilities</u>		
Current liabilities:		
Accounts payable	15,882	176,408
Estimated claims costs payable	-	3,313,700
Total current liabilities	15,882	3,490,108
Noncurrent liabilities:		
Estimated claims costs payable	-	602,500
Total liabilities	15,882	4,092,608
<u>Net position</u>		
Investment in capital assets	131,995,510	10,345,616
Restricted for capital improvements and operations	(15,882)	-
Unrestricted	9,193,282	28,407,305
Total net position	141,172,910	38,752,921
Total liabilities and net position	\$ 141,188,792	\$ 42,845,529

SEDGWICK COUNTY, KANSAS

Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Three Months ended March 31, 2022

	Business-type Activity - Enterprise Fund <u>Arena Fund</u>	Governmental Activities - Internal Service Funds <u>Service Funds</u>
Operating revenues:		
Charges for services	\$ 250,098	\$ 12,961,450
Other revenue	62	383,612
Total operating revenues	<u>250,160</u>	<u>13,345,062</u>
Operating expenses:		
Salaries and benefits	-	369,115
Contractual services	337,794	1,195,379
Utilities	-	15,483
Supplies and fuel	-	974,720
Administrative charges	-	57,503
Depreciation expense	1,258,898	508,566
Claims expense	-	9,657,015
Other expense	-	-
Total operating expenses	<u>1,596,692</u>	<u>12,777,781</u>
Operating gain (loss)	<u>(1,346,532)</u>	<u>567,281</u>
Nonoperating revenues:		
Federal Grant Revenues	5,277,928	-
Investment income	-	-
Gain (loss) on sale of assets	-	-
Total nonoperating revenues	<u>5,277,928</u>	<u>-</u>
Income gain before transfers	3,931,396	567,281
Transfers:		
Transfers from other funds	-	-
Transfers to other funds	-	-
Change in net position	3,931,396	567,281
Net position, beginning of year	<u>137,241,514</u>	<u>38,185,640</u>
Net position, end of period	<u>\$ 141,172,910</u>	<u>\$ 38,752,921</u>

SEDGWICK COUNTY, KANSAS

**Combining Balance Sheet
Nonmajor Governmental Funds**

March 31, 2022

(with comparative totals for March 31, 2021)

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2022	2021
Assets:					
Cash, including investments	\$ 45,254,192	\$ 25,790	\$ 41,425,341	\$ 86,705,323	\$ 79,613,011
Due from other agencies	-	-	37,025	37,025	15,282
Accounts receivable	15,472	-	-	15,472	3,123,496
Property tax receivable	12,485,290	-	-	12,485,290	15,487,887
Sales tax receivable	-	-	3,121,430	3,121,430	2,672,648
Inventories, at cost	450,011	-	-	450,011	552,032
Total assets	\$ 58,204,965	\$ 25,790	\$ 44,583,796	\$ 102,814,551	\$ 101,464,356
Liabilities:					
Accounts payable	212,129	-	59,632	271,761	382,675
Due to other funds	310,254	-	779,471	1,089,725	779,471
Advance payable	-	-	3,809,255	3,809,255	4,067,262
Due to other entities	71,000	-	-	71,000	78,650
Total liabilities	593,383	-	4,648,358	5,241,741	5,308,058
Deferred Inflows of Resources:					
Deferred property tax revenue	12,485,290	-	-	12,485,290	15,487,887
Unavailable revenue - accounts receivable	-	-	-	-	869,591
Total deferred inflows of resources	12,485,290	-	-	12,485,290	16,357,478
Fund balances:					
Nonspendable:					
Inventories	\$ 450,011	\$ -	\$ -	\$ 450,011	\$ 552,032
Restricted:					
General Government	3,191,072	-	-	3,191,072	2,831,965
Debt Service	-	25,790	-	25,790	25,790
Public Safety	21,299,679	-	-	21,299,679	19,371,110
Public Works	4,965,497	-	-	4,965,497	2,987,482
Health and Welfare	3,363,561	-	-	3,363,561	3,668,744
Culture and Recreation	167,747	-	-	167,747	130,977
Community Development	2,886,319	-	-	2,886,319	2,694,061
Capital Outlay	-	-	22,099,391	22,099,391	17,454,678
Committed:					
Public Safety	4,284,392	-	-	4,284,392	5,023,016
Capital Outlay	-	-	6,695,940	6,695,940	9,033,583
Assigned:					
Public Works	909,360	-	-	909,360	944,148
Public Safety	3,608,654	-	-	3,608,654	3,596,484
Capital Outlay	-	-	11,931,633	11,931,633	12,276,276
Unassigned	-	-	(791,526)	(791,526)	(791,526)
Total fund balance	45,126,292	25,790	39,935,438	85,087,520	79,798,820
Total liabilities, deferred inflows of resources and fund balances	\$ 58,204,965	\$ 25,790	\$ 44,583,796	\$ 102,814,551	\$ 101,464,356

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SEDGWICK COUNTY, KANSAS

Combining Balance Sheet Nonmajor Governmental Funds - Special Revenue Funds March 31, 2022 (with comparative totals for March 31, 2021)

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Assets:				
Cash, including investments	\$ 2,886,319	\$ 1,056,060	\$ 8,240,389	\$ 2,183,332
Accounts receivable	-	-	931	-
Property tax receivable	3,112,072	-	-	1,000,453
Inventories, at cost	-	-	450,011	-
Total assets	\$ 5,998,391	\$ 1,056,060	\$ 8,691,331	\$ 3,183,785
Liabilities:				
Accounts payable	-	3,097	38,020	3,791
Due to other funds	-	-	310,254	-
Due to other entities	-	-	-	-
Total liabilities	-	3,097	348,274	3,791
Deferred Inflows of Resources:				
Deferred property tax revenue	3,112,072	-	-	1,000,453
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	3,112,072	-	-	1,000,453
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ 450,011	\$ -
Restricted:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	1,052,963	-	2,179,541
Culture and Recreation	-	-	-	-
Community Development	2,886,319	-	-	-
Committed:				
Public Safety	-	-	4,284,392	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	3,608,654	-
Unassigned	-	-	-	-
Total fund balance	2,886,319	1,052,963	8,343,057	2,179,541
Total liabilities, deferred inflows of resources and fund balances	\$ 5,998,391	\$ 1,056,060	\$ 8,691,331	\$ 3,183,785

Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 3,886,840	\$ 106,198	\$ 1,964,558	\$ 179,548	\$ 3,434,497	\$ 2,136,333
792	100	38	-	-	-
2,063,625	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 5,951,257</u>	<u>\$ 106,298</u>	<u>\$ 1,964,596</u>	<u>\$ 179,548</u>	<u>\$ 3,434,497</u>	<u>\$ 2,136,333</u>
450	-	12,219	11,801	14,061	9,080
-	-	-	-	-	-
71,000	-	-	-	-	-
<u>71,450</u>	<u>-</u>	<u>12,219</u>	<u>11,801</u>	<u>14,061</u>	<u>9,080</u>
2,063,625	-	-	-	-	-
-	-	-	-	-	-
<u>2,063,625</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	3,420,436	2,127,253
3,363,213	-	1,602,284	-	-	-
-	-	-	-	-	-
-	-	-	167,747	-	-
-	-	-	-	-	-
-	-	-	-	-	-
452,969	106,298	350,093	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,816,182</u>	<u>106,298</u>	<u>1,952,377</u>	<u>167,747</u>	<u>3,420,436</u>	<u>2,127,253</u>
<u>\$ 5,951,257</u>	<u>\$ 106,298</u>	<u>\$ 1,964,596</u>	<u>\$ 179,548</u>	<u>\$ 3,434,497</u>	<u>\$ 2,136,333</u>

(Continued)

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet (continued)
Nonmajor Governmental Funds - Special Revenue Funds
March 31, 2022
(with comparative totals for March 31, 2021)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Assets				
Cash, including investments	\$ 131,057	\$ 1,453,492	\$ 182,281	\$ 56,608
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
Total assets	<u>\$ 131,057</u>	<u>\$ 1,453,492</u>	<u>\$ 182,281</u>	<u>\$ 56,608</u>
Liabilities:				
Accounts payable	-	6,081	-	-
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
Total liabilities	<u>-</u>	<u>6,081</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources:				
Deferred property tax revenue	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ -	\$ -
Restricted:				
General Government	-	1,447,411	-	-
Public Safety	-	-	182,281	56,608
Public Works	-	-	-	-
Health and Welfare	131,057	-	-	-
Culture and Recreation	-	-	-	-
Community Development	-	-	-	-
Committed:				
Public Safety	-	-	-	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	<u>131,057</u>	<u>1,447,411</u>	<u>182,281</u>	<u>56,608</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 131,057</u>	<u>\$ 1,453,492</u>	<u>\$ 182,281</u>	<u>\$ 56,608</u>

Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2022	2021
\$ 1,837,471	\$ 15,485,930	\$ 33,279	\$ 45,254,192	\$ 39,199,880
-	13,611	-	15,472	3,123,496
-	6,309,140	-	12,485,290	15,487,887
-	-	-	450,011	552,032
<u>\$ 1,837,471</u>	<u>\$ 21,808,681</u>	<u>\$ 33,279</u>	<u>\$ 58,204,965</u>	<u>\$ 58,378,077</u>
93,810	19,719	-	212,129	141,930
-	-	-	310,254	-
-	-	-	71,000	78,650
<u>93,810</u>	<u>19,719</u>	<u>-</u>	<u>593,383</u>	<u>220,580</u>
-	6,309,140	-	12,485,290	15,487,887
-	-	-	-	869,591
-	6,309,140	-	12,485,290	16,357,478
\$ -	\$ -	\$ -	\$ 450,011	\$ 552,032
1,743,661	-	-	3,191,072	2,831,965
-	15,479,822	33,279	21,299,679	19,371,110
-	-	-	4,965,497	2,987,482
-	-	-	3,363,561	3,668,744
-	-	-	167,747	130,977
-	-	-	2,886,319	2,694,061
-	-	-	4,284,392	5,023,016
-	-	-	909,360	944,148
-	-	-	3,608,654	3,596,484
-	-	-	-	-
<u>1,743,661</u>	<u>15,479,822</u>	<u>33,279</u>	<u>45,126,292</u>	<u>41,800,019</u>
<u>\$ 1,837,471</u>	<u>\$ 21,808,681</u>	<u>\$ 33,279</u>	<u>\$ 58,204,965</u>	<u>\$ 58,378,077</u>

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet
Nonmajor Capital Projects Funds
March 31, 2022
(with comparative totals for March 31, 2021)

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Assets				
Cash, including investments	\$ -	\$ 3,240	\$ 18,984,445	\$ 52,963
Due from other agencies	-	-	37,025	-
Sales tax receivable	-	-	3,121,430	-
Total assets	\$ -	\$ 3,240	\$ 22,142,900	\$ 52,963
Liabilities:				
Accounts payable	12,055	-	43,509	-
Due to other funds	779,471	-	-	-
Advance payable	-	-	-	-
Total liabilities	791,526	-	43,509	-
Deferred Inflows of Resources:				
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Restricted:				
Capital Outlay	\$ -	\$ -	\$ 22,099,391	\$ -
Committed:				
Capital Outlay	-	3,240	-	-
Assigned:				
Capital Outlay	-	-	-	52,963
Unassigned	(791,526)	-	-	-
Total fund balance	(791,526)	3,240	22,099,391	52,963
Total liabilities and fund balances	\$ -	\$ 3,240	\$ 22,142,900	\$ 52,963

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2022	2021
\$ 45,623	\$ 10,504,737	\$ 9,096,305	\$ 2,738,028	\$ 41,425,341	\$ 40,387,341
-	-	-	-	37,025	500
-	-	-	-	3,121,430	2,672,648
<u>\$ 45,623</u>	<u>\$ 10,504,737</u>	<u>\$ 9,096,305</u>	<u>\$ 2,738,028</u>	<u>\$ 44,583,796</u>	<u>\$ 43,060,489</u>
-	2,782	1,286	-	59,632	240,745
-	-	-	-	779,471	779,471
-	3,809,255	-	-	3,809,255	4,067,262
-	3,812,037	1,286	-	4,648,358	5,087,478
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 22,099,391	\$ 17,454,678
-	6,692,700	-	-	6,695,940	9,033,583
45,623	-	9,095,019	2,738,028	11,931,633	12,276,276
-	-	-	-	(791,526)	(791,526)
<u>45,623</u>	<u>6,692,700</u>	<u>9,095,019</u>	<u>2,738,028</u>	<u>39,935,438</u>	<u>37,973,011</u>
<u>\$ 45,623</u>	<u>\$ 10,504,737</u>	<u>\$ 9,096,305</u>	<u>\$ 2,738,028</u>	<u>\$ 44,583,796</u>	<u>\$ 43,060,489</u>

SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Three Months ended March 31, 2022
(with comparative totals for the three months ended March 31, 2021)**

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2022	2021
Revenues					
Property taxes	\$ 21,504,038	\$ -	\$ -	\$ 21,504,038	\$ 25,455,922
Emergency telephone services taxes	816,261	-	-	816,261	808,313
Sales taxes	-	-	4,501,136	4,501,136	4,001,960
Other taxes	55,190	-	-	55,190	25,691
Intergovernmental	1,208,509	-	66,875	1,275,384	1,948,015
Charges for services	2,793,598	-	-	2,793,598	6,982,885
Uses of money and property	537	-	-	537	313
Licenses and permits	5,407	-	-	5,407	2,859
Other	27,555	-	65,347	92,902	96,935
Total revenues	26,411,095	-	4,633,358	31,044,453	39,322,893
Expenditures					
Current:					
General government	1,640,044	-	-	1,640,044	1,411,074
Public safety	5,779,917	-	-	5,779,917	11,024,811
Public works	2,660,048	-	-	2,660,048	2,873,445
Health and welfare	457,387	-	-	457,387	1,199,337
Culture and recreation	12,095	-	-	12,095	17
Community Development	2,156,574	-	-	2,156,574	2,123,896
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	3,194,893	3,194,893	3,502,304
Total expenditures	12,706,065	-	3,194,893	15,900,958	22,134,884
Excess (deficiency) of revenues over (under) expenditures	13,705,030	-	1,438,465	15,143,495	17,188,009
Other financing sources (uses)					
Transfers from other funds	-	-	9,068	9,068	2,003,513
Transfers to other funds	(28,434)	-	(399,392)	(427,826)	-
Proceeds from capital lease	-	-	-	-	-
Total other financing sources (uses)	(28,434)	-	(390,324)	(418,758)	2,003,513
Net change in fund balances	13,676,596	-	1,048,141	14,724,737	19,191,522
Fund balances, beginning of year	31,449,696	25,790	38,887,297	70,362,783	60,607,298
Fund balances, end of period	\$ 45,126,292	\$ 25,790	\$ 39,935,438	\$ 85,087,520	\$ 79,798,820

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SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Three Months ended March 31, 2022
(with comparative totals for the three months ended March 31, 2021)**

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Revenues				
Property taxes	\$ 5,021,534	\$ -	\$ -	\$ 1,610,370
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	4,520
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	-	11,156	-
Total revenues	<u>5,021,534</u>	<u>-</u>	<u>11,156</u>	<u>1,614,890</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	457,387
Culture and recreation	-	-	-	-
Community Development	2,156,574	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>2,156,574</u>	<u>-</u>	<u>-</u>	<u>457,387</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,864,960</u>	<u>-</u>	<u>11,156</u>	<u>1,157,503</u>
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	(28,434)
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(28,434)</u>
Net change in fund balances	2,864,960	-	11,156	1,129,069
Fund balances, beginning of year	<u>21,359</u>	<u>1,052,963</u>	<u>8,331,901</u>	<u>1,050,472</u>
Fund balances, end of period	<u>\$ 2,886,319</u>	<u>\$ 1,052,963</u>	<u>\$ 8,343,057</u>	<u>\$ 2,179,541</u>

Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 3,305,680	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	816,261	-
-	-	-	22,446	-	-
1,182,084	-	-	-	-	-
-	-	1,204,428	-	-	273,844
-	-	-	-	-	-
3,600	-	357	-	-	-
6,244	-	-	-	-	-
<u>4,497,608</u>	<u>-</u>	<u>1,204,785</u>	<u>22,446</u>	<u>816,261</u>	<u>273,844</u>
-	-	-	-	-	-
-	-	-	-	1,396,396	244,775
2,357,240	-	302,808	-	-	-
-	-	-	-	-	-
-	-	-	12,095	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,357,240</u>	<u>-</u>	<u>302,808</u>	<u>12,095</u>	<u>1,396,396</u>	<u>244,775</u>
<u>2,140,368</u>	<u>-</u>	<u>901,977</u>	<u>10,351</u>	<u>(580,135)</u>	<u>29,069</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,140,368	-	901,977	10,351	(580,135)	29,069
<u>1,675,814</u>	<u>106,298</u>	<u>1,050,400</u>	<u>157,396</u>	<u>4,000,571</u>	<u>2,098,184</u>
<u>\$ 3,816,182</u>	<u>\$ 106,298</u>	<u>\$ 1,952,377</u>	<u>\$ 167,747</u>	<u>\$ 3,420,436</u>	<u>\$ 2,127,253</u>

SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)

Nonmajor Special Revenue Funds

For the Three Months ended March 31, 2022

(with comparative totals for the three months ended March 31, 2021)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Emergency telephone services taxes	-	-	-	-
Other taxes	32,744	-	-	-
Intergovernmental	-	26,425	-	-
Charges for services	-	960,752	578	7,744
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	6,704	-	-
Total revenues	<u>32,744</u>	<u>993,881</u>	<u>578</u>	<u>7,744</u>
Expenditures				
Current:				
General government	-	1,204,154	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>-</u>	<u>1,204,154</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>32,744</u>	<u>(210,273)</u>	<u>578</u>	<u>7,744</u>
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	32,744	(210,273)	578	7,744
Fund balances, beginning of year	<u>98,313</u>	<u>1,657,684</u>	<u>181,703</u>	<u>48,864</u>
Fund balances, end of period	<u>\$ 131,057</u>	<u>\$ 1,447,411</u>	<u>\$ 182,281</u>	<u>\$ 56,608</u>

Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2022	2021
\$ -	\$ 11,566,454	\$ -	\$ 21,504,038	\$ 25,455,922
-	-	-	816,261	808,313
-	-	-	55,190	25,691
-	-	-	1,208,509	1,948,015
279,996	61,736	-	2,793,598	6,982,885
537	-	-	537	313
-	1,450	-	5,407	2,859
2,465	986	-	27,555	8,826
<u>282,998</u>	<u>11,630,626</u>	<u>-</u>	<u>26,411,095</u>	<u>35,232,824</u>
435,890	-	-	1,640,044	1,411,074
-	4,138,746	-	5,779,917	11,024,811
-	-	-	2,660,048	2,873,445
-	-	-	457,387	1,199,337
-	-	-	12,095	17
-	-	-	2,156,574	2,123,896
-	-	-	-	-
-	-	-	-	-
<u>435,890</u>	<u>4,138,746</u>	<u>-</u>	<u>12,706,065</u>	<u>18,632,580</u>
(152,892)	7,491,880	-	13,705,030	16,600,244
-	-	-	-	-
-	-	-	(28,434)	-
-	-	-	(28,434)	-
(152,892)	7,491,880	-	13,676,596	16,600,244
<u>1,896,553</u>	<u>7,987,942</u>	<u>33,279</u>	<u>31,449,696</u>	<u>25,199,775</u>
<u>\$ 1,743,661</u>	<u>\$ 15,479,822</u>	<u>\$ 33,279</u>	<u>\$ 45,126,292</u>	<u>\$ 41,800,019</u>

SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Three Months ended March 31, 2022

(with comparative totals for the three months ended March 31, 2021)

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Revenues				
Sales taxes	\$ -	\$ -	\$ 4,501,136	\$ -
Intergovernmental	-	-	66,875	-
Other revenue	-	-	-	-
Total revenues	-	-	4,568,011	-
Expenditures				
Capital outlay	-	-	2,021,961	-
Total expenditures	-	-	2,021,961	-
(Deficiency) of revenues (under) expenditures	-	-	2,546,050	-
Other financing sources (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	(399,392)	-
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	-	-	(399,392)	-
Net change in fund balances	-	-	2,146,658	-
Fund balances (deficits), beginning of year	(791,526)	3,240	19,952,733	52,963
Fund balances (deficits), end of period	\$ (791,526)	\$ 3,240	\$ 22,099,391	\$ 52,963

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2022	2021
\$ -	\$ -	\$ -	\$ -	\$ 4,501,136	\$ 4,001,960
-	-	-	-	66,875	-
-	65,347	-	-	65,347	88,109
-	65,347	-	-	4,633,358	4,090,069
-	1,037,575	132,033	3,324	3,194,893	3,502,304
-	1,037,575	132,033	3,324	3,194,893	3,502,304
-	(972,228)	(132,033)	(3,324)	1,438,465	587,765
-	9,068	-	-	9,068	2,003,513
-	-	-	-	(399,392)	-
-	-	-	-	-	-
-	9,068	-	-	(390,324)	2,003,513
-	(963,160)	(132,033)	(3,324)	1,048,141	2,591,278
45,623	7,655,860	9,227,052	2,741,352	38,887,297	35,381,733
<u>\$ 45,623</u>	<u>\$ 6,692,700</u>	<u>\$ 9,095,019</u>	<u>\$ 2,738,028</u>	<u>\$ 39,935,438</u>	<u>\$ 37,973,011</u>

SEDGWICK COUNTY, KANSAS

**Combining Statement of Net Position
Internal Service Funds
March 31, 2022
(with comparative totals for March 31, 2021)**

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
Assets			
Current assets:			
Cash, including investments	\$ 13,470,186	\$ 12,137,178	\$ 4,624,496
Accounts receivable	1,065	-	-
Prepays	-	304,000	-
Inventories, at cost	284,575	-	-
Total current assets	13,755,826	12,441,178	4,624,496
Noncurrent assets:			
Capital assets:			
Land	40,580	-	-
Construction in Progress	595,000	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	33,085,616	-	-
Less accumulated depreciation	(31,694,934)	-	-
Total capital assets (net of accumulated depreciation)	10,345,616	-	-
Total assets	24,101,442	12,441,178	4,624,496
Liabilities			
Current liabilities:			
Accounts payable	12,490	-	6,581
Estimated claims costs payable	-	2,400,000	913,700
Total current liabilities	12,490	2,400,000	920,281
Noncurrent liabilities:			
Estimated claims costs payable	-	-	602,500
Total liabilities	12,490	2,400,000	1,522,781
Net position			
Investment in capital assets	10,345,616	-	-
Unrestricted	13,743,336	10,041,178	3,101,715
Total net position	24,088,952	10,041,178	3,101,715
Total liabilities and net position	\$ 24,101,442	\$ 12,441,178	\$ 4,624,496

Risk Management Reserve	Totals	
	2022	2021
\$ 1,678,413	\$ 31,910,273	\$ 33,354,495
-	1,065	-
-	304,000	-
-	284,575	190,564
<u>1,678,413</u>	<u>32,499,913</u>	<u>33,545,059</u>
-	40,580	40,580
-	595,000	-
-	8,319,354	8,319,354
61,232	33,146,848	33,024,966
(61,232)	(31,756,166)	(30,836,445)
-	10,345,616	10,548,455
<u>1,678,413</u>	<u>42,845,529</u>	<u>44,093,514</u>
157,337	176,408	85,781
-	3,313,700	3,322,100
<u>157,337</u>	<u>3,490,108</u>	<u>3,407,881</u>
-	602,500	762,100
<u>157,337</u>	<u>4,092,608</u>	<u>4,169,981</u>
-	10,345,616	10,548,455
1,521,076	28,407,305	29,375,078
<u>1,521,076</u>	<u>38,752,921</u>	<u>39,923,533</u>
<u>\$ 1,678,413</u>	<u>\$ 42,845,529</u>	<u>\$ 44,093,514</u>

SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenses, and Changes in Net Position Internal Service Funds

For the Three Months ended March 31, 2022
(with comparative totals for the three months ended March 31, 2021)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
Operating revenues:			
Charges for services	\$ 2,063,672	\$ 10,407,045	\$ 490,733
Other revenue	13,870	367,289	353
Total operating revenues	<u>2,077,542</u>	<u>10,774,334</u>	<u>491,086</u>
Operating expenses:			
Salaries and benefits	235,911	43,455	40,099
Contractual services	72,116	165,210	3,948
Utilities	15,483	-	-
Supplies and fuel	921,313	-	17,660
Administrative charges	57,503	-	-
Depreciation	508,566	-	-
Claims expense	-	9,455,770	195,576
Other	-	-	-
Total operating expenses	<u>1,810,892</u>	<u>9,664,435</u>	<u>257,283</u>
Operating gain (loss)	<u>266,650</u>	<u>1,109,899</u>	<u>233,803</u>
Nonoperating revenues:			
Gain on sale of assets	-	-	-
Total nonoperating revenues	<u>-</u>	<u>-</u>	<u>-</u>
Income gain (loss) before transfers	266,650	1,109,899	233,803
Transfers			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Change in net position	266,650	1,109,899	233,803
Net position, beginning of year	<u>23,822,302</u>	<u>8,931,279</u>	<u>2,867,912</u>
Net position, end of period	<u>\$ 24,088,952</u>	<u>\$ 10,041,178</u>	<u>\$ 3,101,715</u>

Risk Management Reserve	Totals	
	2022	2021
\$ -	\$ 12,961,450	\$ 13,042,273
2,100	383,612	402,324
<u>2,100</u>	<u>13,345,062</u>	<u>13,444,597</u>
49,650	369,115	346,570
954,105	1,195,379	773,093
-	15,483	13,755
35,747	974,720	721,870
-	57,503	58,902
-	508,566	552,982
5,669	9,657,015	8,150,225
<u>-</u>	<u>-</u>	<u>-</u>
<u>1,045,171</u>	<u>12,777,781</u>	<u>10,617,397</u>
<u>(1,043,071)</u>	<u>567,281</u>	<u>2,827,200</u>
-	-	286,850
<u>-</u>	<u>-</u>	<u>286,850</u>
(1,043,071)	567,281	3,114,050
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
(1,043,071)	567,281	3,114,050
2,564,147	38,185,640	36,809,483
<u>\$ 1,521,076</u>	<u>\$ 38,752,921</u>	<u>\$ 39,923,533</u>

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