

# QUARTER FINANCIAL REPORT

For The Twelve Months Ending December 31, 2021



2021



Division of Finance - 316-660-7591  
525 N. Main #823 - Wichita, KS 67203

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# Executive Summary

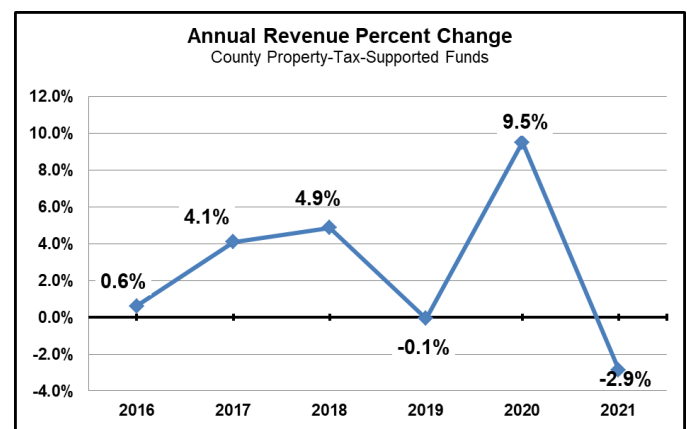
At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the fiscal year ending December 31, 2021. The information contained in this report is based on unaudited financial statements and excludes 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 42 departments are funded from the General Fund. The County has seven other property-tax-supported funds, including Bond & Interest, Emergency Medical Services, Comprehensive Community Care (COMCARE), Aging, Highway, Noxious Weeds, 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 2021 budget was developed under exceptional and unprecedented circumstances as a result of the Boeing 737 Max production reductions and the coronavirus disease (COVID-19) pandemic. Ultimately, the County decreased budgeted expenditures in County property-tax-supported funds by \$2.5 million and added 13.0 full-time equivalents to address demand for services in core government functions while supporting a 3.5 percent increase in employer contributions for health insurance premiums, and additional funding for The Kansas African American Museum (TKAAM) for its relocation strategic planning process. In recognition of the shifting and increasing needs of the community, the organization recently completed a strategic planning process to refine its areas of focus and prioritize budgetary needs.

This quarterly report provides an analysis of financial trends through 2021 compared to 2020. Increased revenues through 2021 were recorded in several categories, including current property taxes, local retail sales and use taxes, charges for services, intergovernmental revenue, and motor vehicle taxes. Increased expenditures were recorded in contractuals, personnel, capital improvements, and transfers out. With one-time reimbursement revenues for eligible expenses in County property-tax-funds from the Federal Coronavirus Aid, Relief and Economic Security (CARES) Act in 2020, revenues for 2021 are more consistent with prior years. These changes are explained within this report.



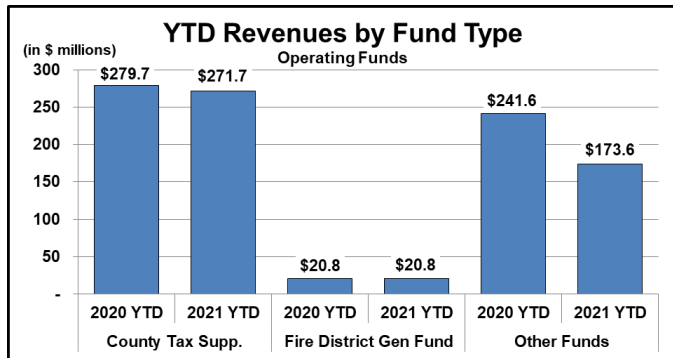
Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2020.

- **Revenues totaled \$271.7 million** for County property-tax-supported funds (excluding Fire District 1). This represents a decrease of \$8.0 million (2.9 percent) compared to 2020, largely related to personnel reimbursement from CARES funding received in 2020.
- **Expenditures totaled \$270.4 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$16.4 million (8.5 percent) compared to 2020, largely related to the COVID-19 response.
- **For all County property-tax-supported funds (excluding Fire District 1), ending balances increased by \$1.3 million.** However, the year-end General Fund balance is anticipated to decrease by \$1.9 million (2.0 percent), primarily due to strong revenue growth offset by a number of one-time expenditures related to COVID-19 pandemic response as well as temporary staffing service expenditures related to COVID-19. Due to reimbursement of eligible personnel expenses from the County's CARES Act allocation at the end of 2020, sufficient fund balance exists to support this draw-down of fund balance.

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 2021 decreased 11.7 percent (\$63.6 million) compared to last year. In County property-tax-supported funds, collections decreased \$8.0 million (2.9 percent) compared to 2020.



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

County property-tax-supported funds Revenue collections for County property-tax-supported funds decreased 2.9 percent (\$8.0 million) in 2021 compared to 2020. The most significant decreases occurred in other revenue (\$21.4 million) and uses of money and property (\$2.2 million). The decrease in other revenue is due to reimbursements of the Coronavirus Aid, Relief, and Economic Security Act (CARES) funding to the General Fund (\$16.9 million) and to the Emergency Medical Services (EMS) Fund (\$2.6 million) for reimbursement of eligible personnel costs. The decrease in uses of money and property is due to a decrease in investment income as a result of a decline in interest rates (\$2.6 million).

The decreases are partially offset by increases in current property taxes (\$7.2 million), local retail sales and use taxes (\$3.7 million), charges for services (\$1.9 million), intergovernmental revenue (\$1.0 million), and motor vehicle taxes (\$0.9 million). The increase in current property taxes (\$7.2 million) is due to an increase in assessed valuation of 4.6 percent for the current budget year. The increase in local retail sales and use taxes (\$3.7 million) is due to improving economic conditions. The increase in charges for services is largely due to an increase in revenue for prisoner housing at the Adult Detention Facility (\$1.2 million) and an increase in officer fees (\$0.5 million) based on an increase of documents filed with the Register of Deeds office in 2021 compared with 2020. The increase in intergovernmental revenue is due to payments received through the Federal Emergency Management Agency

(FEMA) for coronavirus disease (COVID-19) related purchases such as hand sanitizer, disinfectant, and face masks (\$0.6 million) and an increase in distributions from the State's Special City/County Highway Fund (\$0.5 million). The increase in motor vehicle taxes (\$0.9 million) is due to increased consumer spending on vehicles.

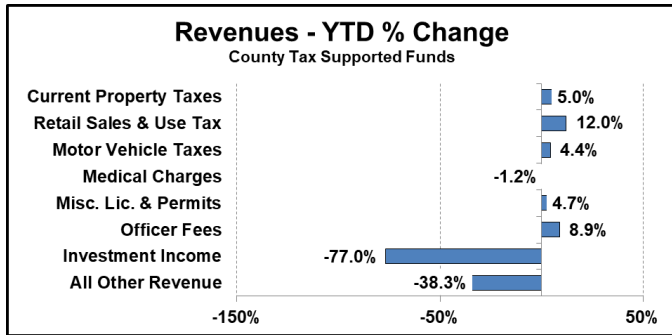
Fire District 1 revenue comes primarily from property taxes. Collections remained flat at \$20.8 million in both 2020 and 2021.

All other operating funds include grants, enterprise and internal service funds, and non-property-tax special revenue funds decreased \$68.0 million (28.2 percent) compared to 2020. The most significant decreases occurred in intergovernmental revenue (\$58.0 million) in non-property-tax funds, in other revenue (\$11.2 million) in non-property-tax funds, and in reimbursements (\$2.9 million) in internal service funds. The decrease in intergovernmental revenue is largely due to receiving Federal (CARES) funding in 2020 (\$99.6 million), in addition to \$9.3 million from the State of Kansas CARES allocation offset by the receipt of half of the total Federal American Recovery Plan Act (ARPA) funds (\$50.1 million) in June 2021. The decrease in other revenue in non-property-tax funds is largely due to Federal revenue received from the CARES Act to reimburse the County for necessary COVID-19-related personnel expenses by COMCARE (\$9.8 million), as well as the Health and Human Services Medicaid Provider Relief received by COMCARE (\$0.9 million) in 2020 for lost revenue due to COVID-19. The decrease in reimbursements (\$2.7 million) is primarily due to the 2020 claim recovery for hail damage at the Sedgwick County Zoo (\$2.4 million).

The decreases were partially offset by an increase in intergovernmental revenue in enterprise funds (\$10.0 million), transfer in operating in internal revenue funds (\$4.9 million), and miscellaneous services (\$1.1 million) in internal service funds. The increase in intergovernmental revenue is due to the Shuttered Venue Operating Grant (SVOG) received due to the loss of revenue for the INTRUST Bank Arena due to COVID-19. The increase in transfer in operating is due to an increase in the annual year-end transfer to the Risk Management Fund. The increase in miscellaneous revenue in internal service funds is due to a rebate received in 2021 as a result of the contract renewal with United Healthcare in 2019 for the 2020 calendar year (\$0.7 million) and increase in auction proceeds from the

sale of equipment on Purplewave (\$0.2 million), the County’s surplus property disposal site.

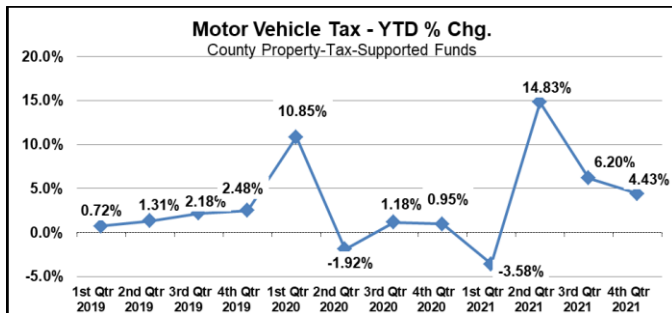
**Key Revenues – Property-Tax-Supported Funds**



Current property tax collections through 2021 increased \$7.2 million (5.0 percent) when compared to 2020. The County’s assessed valuation grew about 4.6 percent for the 2021 budget year.

Retail sales and use tax collections increased \$3.7 million (12.0 percent), compared to 2020. Collections in nine of the twelve months in 2021 exceeded collections in the same months in 2020.

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 increased \$0.9 million (4.4 percent) Details about this revenue source are shown in the graph below.



Medical charges are primarily collected for the operation of EMS. Through 2021, collections decreased \$0.2 million (1.2 percent) when compared to the same timeframe in 2020. The decrease is largely attributable to a decrease in Medicare fees (\$0.3 million) and insurance fees (\$0.2 million) due to a drop in call volume and billable incidents in the second and third quarters of 2020, which are reflected in 2021, as claims have now started to mature.

MABCD licenses and permits revenue increased by \$0.4 million (4.7 percent) compared to 2020 as a result of an increase in the number of plans submitted and project valuation following a slight decline in 2020 due to the COVID-19 pandemic.

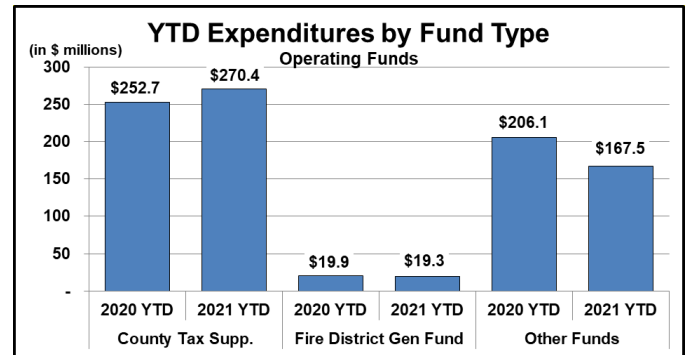
Officer fees increased \$0.5 million (8.9 percent) compared to 2020 due to increased demand caused by very low mortgage interest rates. Officer fees are a per-page filing fee for documents recorded by the Register of Deeds Office. The fees vary based on the type and length of document being filed.

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 2021, investment income decreased \$2.6 million (77.0 percent), versus 2020, the result of the same low interest rates driving the officer fee increase referenced above.

All other revenue collections decreased \$18.4 million (38.3 percent) compared to 2020.

**Expenditure Highlights:**

Total expenditures for all operating funds decreased \$20.7 million (4.3 percent) compared to 2020. For all County property-tax-supported funds, expenditures increased \$17.7 million (7.0 percent). Increases were recorded in contractuals (\$14.5 million), personnel (\$1.8 million), capital improvements (\$1.0 million), and transfers out (\$1.0 million), which were offset by decreases in commodities (\$0.5 million), equipment (\$0.1 million), and debt service (\$0.1 million).



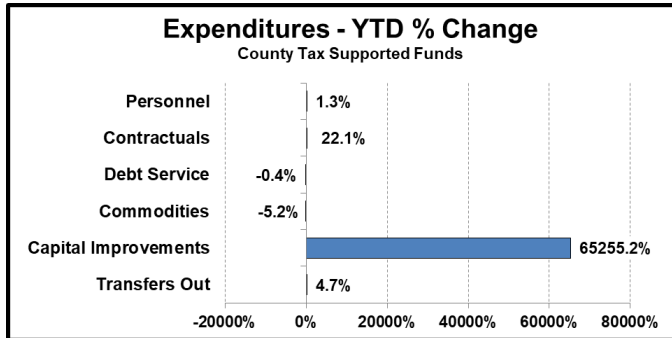
**Year-to-date (YTD) Expenditures by Fund Type**

County property-tax-supported funds' expenditures increased \$17.7 million (7.0 percent) compared to 2020.

Fire District 1 expenditures decreased \$0.6 million (3.1 percent) compared to 2020.

All other operating funds' expenditures decreased \$38.6 million (18.7 percent) compared to 2020.

**Key Expenditures — Property-Tax-Supported Funds**



Personnel expenditures increased \$1.8 million (1.3 percent) compared to 2020, primarily due to temporary COVID-19 position costs of \$1.6 million.

	2016	2017	2018	2019	2020	2021
<b>KPERS - Retirement Rates</b>						
	10.18%	8.96%	9.39%	9.89%	9.89%	9.87%
<b>KP&amp;F - Retirement Rates</b>						
<b>Sheriff</b>	20.78%	19.39%	20.22%	22.13%	21.93%	22.80%
<b>Fire</b>	20.42%	19.03%	20.09%	22.13%	21.93%	22.80%
<b>EMS</b>	20.42%	19.03%	20.09%	22.13%	21.93%	22.80%

Contractual expenditures increased \$14.5 million (22.1 percent) compared to 2020. The increase is primarily due to an increase in temporary employment services (\$11.6 million) by the Division of Finance for temporary COVID-19 employment services for testing and vaccine staffing. Increases were also recorded in cleaning services (\$1.0 million) primarily by the Division of Finance for expenses for cleaning services due to an increased need due to the COVID-19 pandemic, in medical professional services (\$1.0 million) mostly by the Sheriff’s Office due to an increased medical contract, in legal professional services (\$0.6 million) mostly by District Court due to an increase in attorney fees, and in security services (\$0.3 million) mostly by the Division of Finance for expenses related to security at COVID-19 sites.

Debt payments decreased \$0.1 million (0.4 percent) compared to 2020 due to lower interest costs as the result of the refunding, or refinancing, of the 2010A bond issuance in 2020.

Commodities expenditures decreased \$0.5 million (5.2 percent) compared to 2020. The decrease is due to a decrease in technology equipment (\$0.6 million) mostly by the Division of Information and Technology (I&T) due to Technology Review Board (TRB) projects completed in 2020, which was offset by an increase in drug purchases (\$0.1 million) mostly by the Health Department due to an increase in vaccine purchases.

Capital Improvement expenditures increased \$1.0 million (65,255.2 percent) compared to 2020, due to an increase in facilities improvements for the Main Courthouse first floor Traffic Court remodel.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures decreased \$0.1 million (8.5 percent), compared to 2020. The decrease is primarily due to a decrease in vehicles (\$0.3 million) mostly by the Department on Aging and Highways and in technology hardware (\$0.3 million) due to radios purchased by EMS in 2020, which were offset by an increase in operating equipment (\$0.5 million) mostly by the Sheriff’s Office due to radios purchased as part of the radio replacement plan.

Transfers to other funds increased \$1.0 million (4.7 percent) compared to 2020. The increase is due to increases in transfers out for sales tax (\$1.8 million) and transfers out for capital projects (\$0.5 million) due to fewer expenses in 2020 than in 2021. The increases were offset by decreases in transfers out for operating expenses (\$0.8 million) mostly due to a \$3.0 million year-end transfer by Emergency Communications in 2020 for computer-aided dispatch (CAD)/records management system (RMS)/jail management system (JMS) purchases, and in transfers out for grant matches (\$0.4 million) by the Department of Corrections (\$0.3 million) due to Federal COVID-19 relief funding being utilized for certain expenses as well as salary savings, causing a decrease in the amount needed to be transferred, and by the Department on Aging (\$0.1 million) due to the elimination of match requirements for certain grants as a result of COVID-19 funds received.

*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.*

## 2021 Year-End Fund Balance Operating Funds By Fund Type (Budgetary Basis)

	General Fund	Debt Service Funds	<i>Special Revenue Funds</i>				Enterprise & Internal Service	Total Operating Funds
			Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds			
<b>Revenues</b>								
Property taxes	\$ 119,671,163	\$ 11,479,341	\$ 22,585,925	\$ 18,055,057	\$ -	\$ -	\$ 171,791,486	
Motor vehicle taxes	16,118,566	1,263,712	3,104,305	1,946,709	-	-	22,433,293	
Local retail sales & use tax	34,586,866	-	-	-	-	-	34,586,866	
All other taxes	253,286	427,427	-	-	3,389,055	-	4,069,768	
Licenses & permits	8,296,120	-	21,600	8,900	57,234	-	8,383,854	
Intergovernmental	1,150,642	-	5,229,325	-	93,028,705	10,000,000	109,408,672	
Charges for services	15,403,838	-	15,311,908	785,748	22,189,265	46,583,631	100,274,389	
Fines & forfeitures	346,580	-	94	-	44,639	-	391,312	
Miscellaneous	2,519,281	-	28,541	3,720	85,007	2,261,176	4,897,725	
Reimbursements	6,092,597	-	26,996	-	88,938	108,216	6,316,746	
Uses of money & property	5,307,558	56,420	-	6,537	14,675	8,289	5,393,479	
Transfers in & other proceeds	3,944	2,412,817	-	-	430,869	8,668,415	11,516,045	
<b>Total</b>	<b>209,750,440</b>	<b>15,639,718</b>	<b>46,308,693</b>	<b>20,806,671</b>	<b>119,328,386</b>	<b>67,629,727</b>	<b>479,463,635</b>	
<b>Expenditures</b>								
Personnel	119,046,261	-	21,869,227	15,110,219	63,676,908	1,526,896	221,229,511	
Contractual	60,729,477	1,650	19,677,800	1,849,873	47,957,504	45,976,108	176,192,412	
Debt Service	-	15,195,366	-	668,597	-	-	15,863,962	
Commodities	6,976,945	-	1,861,579	657,680	(688,782)	3,994,734	12,802,155	
Capital improvements	1,034,795	-	-	-	13,296	290,454	1,338,545	
Capital outlay	1,226,886	-	(88,118)	155,327	191,039	3,130,431	4,615,565	
Transfers to other funds	22,675,412	-	184,507	840,654	787,784	6,158,004	30,646,361	
<b>Total</b>	<b>211,689,777</b>	<b>15,197,016</b>	<b>43,504,995</b>	<b>19,282,349</b>	<b>111,937,749</b>	<b>61,076,627</b>	<b>462,688,512</b>	
<b>Net change in fund balance</b>	<b>(1,939,336)</b>	<b>442,702</b>	<b>2,803,698</b>	<b>1,524,322</b>	<b>7,390,637</b>	<b>6,553,100</b>	<b>16,775,123</b>	
<b>Actual beginning fund balance</b>	<b>96,290,337</b>	<b>1,037,480</b>	<b>6,674,083</b>	<b>7,202,182</b>	<b>59,775,889</b>	<b>25,462,982</b>	<b>196,442,953</b>	
<b>Ending Fund Balance</b>	<b>\$ 94,351,001</b>	<b>\$ 1,480,182</b>	<b>\$ 9,477,781</b>	<b>\$ 8,726,504</b>	<b>\$ 67,166,526</b>	<b>\$ 32,016,082</b>	<b>\$ 213,218,076</b>	

### Year-End Fund Balance:

**General Fund:** Expenditures exceeded revenues by \$1.9 million at year-end, primarily due to a number of one-time expenditures related to COVID-19 pandemic response as well as temporary staffing service expenditures related to COVID-19. Due to reimbursement of eligible personnel expenses from the County's CARES Act allocation at the end of 2020, sufficient fund balance exists to support this draw-down of fund balance.

**Debt Service Funds:** Expenditures from debt service funds were \$0.4 million more than revenues. The increase is primarily due to an increase in taxes received.

**Special Revenue Funds-Property Tax Supported:** These funds increased by \$2.8 million by year-end, primarily due to an increase in the distributions received from the Special City/County Highway Fund as well as a decrease in expenditures by Emergency Medical Services (EMS).

**Fire District 1:** The fund balance increased by \$1.5 million by the end of the year, primarily due to an increase in property taxes received.

### Special Revenue Funds-Non Property Tax Supported:

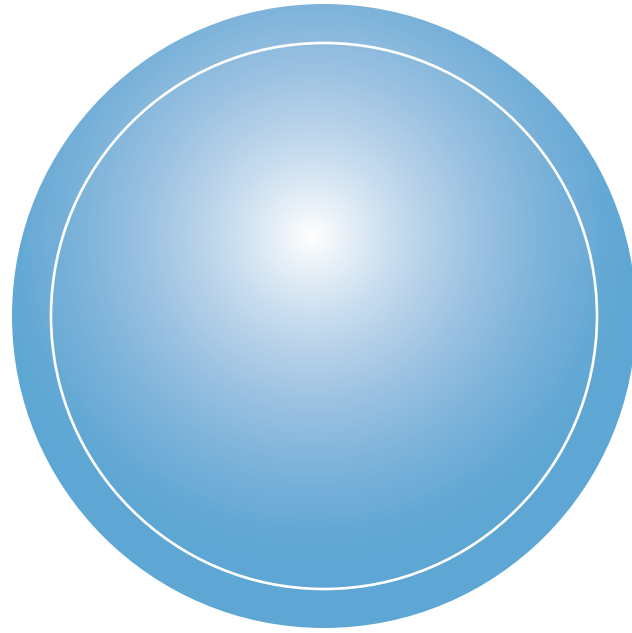
These funds increased by \$7.4 million primarily due to the receipt of half of the funding from the Federal American Rescue Plan Act (ARPA) as well as a decrease in expenditures due to one-time expenses related to COVID-19 recovery. Additionally, the Sedgwick County Developmental Disability Organization (SCDDO) and the Department on Aging each had an increase in revenues due to the timing of revenues received.

**Enterprise and Internal Service Funds:** The fund balances within this fund group increased \$6.6 million by the end of the year. This is primarily due to an increase in miscellaneous revenues received in the Health/Dental Insurance Fund for prescription rebates for specialty and brand name prescriptions as a result of rebate agreements.

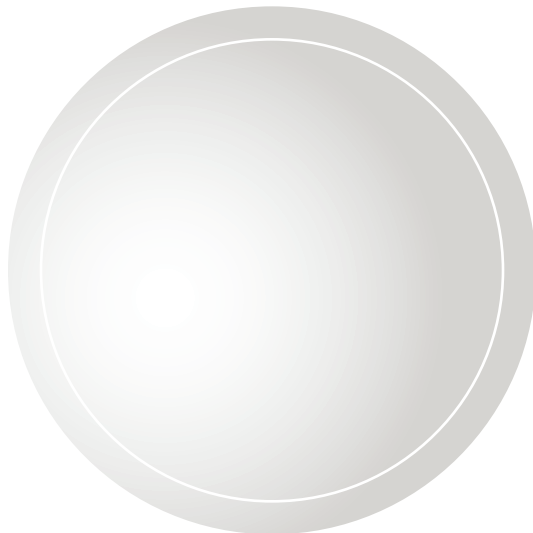
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QUARTER  
FINANCIAL  
REPORT

General Fund



General Fund



2021

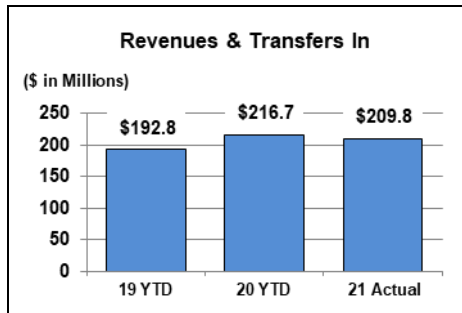


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# General Fund

## Major Revenues



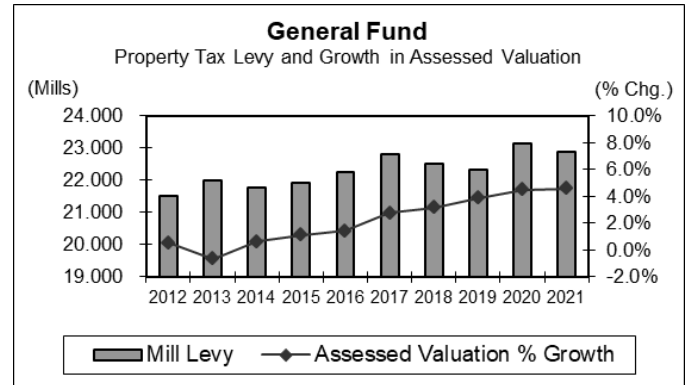
**Total revenues** in the General Fund through 2021 totaled \$209.8 million, a decrease of \$7.0 million (3.2 percent) compared to 2020. Through 2020, the effects of COVID-19 did not have significant impact on revenue collections and the County was able to maintain a healthy financial condition. Collections in 2021 reflected an improving economy.

The decrease in revenue is primarily due to a decrease in transfers (\$17.8 million) and uses of money and property (\$2.2 million). Decreases in transfers were due to one-time revenues from the Federal Coronavirus Aid, Relief and Economic Security (CARES) Act in 2020 (\$16.9 million) as well as the timing of the yearly auto license transfer (\$0.5 million) in 2020 compared with no transfer yet reflected in 2021. The decrease in uses of money and property (\$2.2 million) is due to a decrease of investment income as a result of a decrease in interest rates.

Decreases were partially offset by increases in current property taxes (\$4.3 million), local retail sales and use taxes (\$3.7 million), charges for services (\$2.1 million), motor vehicle taxes (\$1.2 million), and intergovernmental revenue (\$0.6 million). The increase in current property taxes (\$4.3 million) is due to an increase in assessed valuation of 4.6 percent for the budget year. The increase in local retail sales and use taxes (\$3.7 million) is due to improving economic conditions. The increase in charges for services is due to an increase in revenue for prisoner housing at the Adult Detention Facility (ADF) (\$1.2 million) and an increase in officer fees collected (\$0.5 million). The increase in motor vehicle taxes is due to increased consumer spending on vehicles (\$1.2 million). The increase in intergovernmental revenue (\$0.6 million) is due to payments received through the Federal Emergency Management Agency (FEMA) for coronavirus disease

(COVID-19) related purchases such as hand sanitizer, disinfectant, and face masks (\$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 2021, \$117.4 million in current property taxes had been collected, an increase of \$4.3 million (3.8 percent) compared to the previous year. The mill levy rate for this Fund is 22.869, a decrease of 0.282 mills from the 2020 rate of 23.151 mills.

**Local retail sales and use tax** collections through 2021 increased \$3.7 million (12.0 percent), compared to 2020. Collections in nine of twelve months in 2021 exceeded collections in the same months in 2020. Disbursements from the State typically occur two months after the date of purchase and the numbers in the table below reflect that trend. The November 2020 posting occurred in December due to the date the payment was received from the State of Kansas.

Local Retail Sales & Use Tax			
Year-to-Date Comparison			
Month	2020	2021	% Change
January	2,576,055	2,522,637	-2.07%
February	2,925,981	2,836,696	-3.05%
March	2,371,528	2,658,619	12.11%
April	2,305,668	2,312,735	0.31%
May	2,424,093	3,087,183	27.35%
June	2,424,397	2,931,244	20.91%
July	2,599,059	2,990,755	15.07%
August	2,861,437	2,877,865	0.57%
September	2,498,909	3,022,885	20.97%
October	2,756,580	2,920,059	5.93%
November	-	2,868,446	-
December	5,134,036	3,557,739	-30.70%
<b>Total</b>	<b>30,877,745</b>	<b>34,586,866</b>	<b>12.01%</b>

**Motor vehicle tax** collections were \$16.1 million through the end of 2021, an increase of \$1.2 million (8.0 percent) compared to 2020. 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.

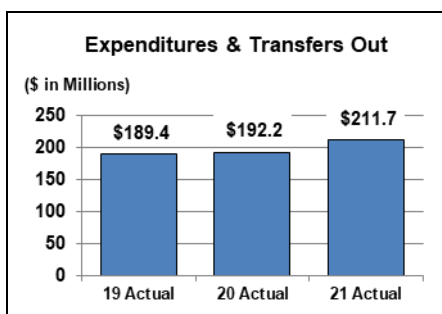
**Intergovernmental** revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with juvenile Corrections programs and from the City of Wichita for the County's portion of the merged code operation, though all revenues are received by the County as the merger is complete. Receipts in this category totaled \$1.2 million, which was \$0.6 million (101.2 percent), more than 2020.

**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 \$15.4 million collected through 2021 was \$2.1 million (16.1 percent) more than 2020, primarily due to an increase in revenue received for prisoner housing fees (\$1.2 million) and an increase in officer fees collected (\$0.5 million)

**Uses of Money and Property** revenue, which includes investment income, decreased \$2.2 million (29.6 percent) compared to 2020. The decrease is due to a decrease in investment income as a result of greatly reduced 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. a nominal amount of revenue (\$3,944) was captured in this category in 2021, compared to \$17.8 million in revenue during 2020.

**Major Expenditures**



Actual expenditures through 2021 increased \$19.5 million compared to 2020. Increases were recorded in

contractuals (\$14.8 million), personnel (\$1.8 million), transfers out (\$1.2 million), capital improvements (\$1.0 million), and equipment (\$0.8 million) which was partially offset by a decrease in commodities (\$0.2 million).

**Personnel** costs increased \$1.8 million (1.6 percent) compared to 2020. The increase is mostly attributable to temporary positions to assist with COVID-19 response.

General Fund Detailed Personnel Expenditures			
Category	Year-End Comparison		
	2020	2021	% Change
Salaries and Wages	\$ 77,679,385	\$ 78,912,807	1.59%
Overtime	3,705,322	4,193,823	13.18%
Relocation Expenses	-	1,200	-
Allowances	71,109	68,494	-3.68%
FICA - OASDI	4,915,602	4,996,662	1.65%
FICA - HI	1,155,755	1,176,764	1.82%
Health/Dental Ins.	18,382,738	18,215,563	-0.91%
Unemployment Tax	73,660	84,332	14.49%
Vac. Sell as Wages	190,688	1,448	-99.24%
Vac. Sell as Benefits	124,648	199,627	60.15%
Donated Leave	5,098	13,940	173.44%
Wireless Allowance	122,429	123,502	0.88%
Flex Spending Contr.	48,369	46,430	-4.01%
Call Back/On Call	75,279	82,627	9.76%
<b>Total</b>	<b>\$ 117,217,413</b>	<b>\$ 119,046,261</b>	<b>1.56%</b>

**Contractual services** expenditures increased \$14.8 million (32.4 percent) through 2021 compared to 2020. The increase is primarily due to an increase in temporary employment services (\$11.6 million) by the Division of Finance due to temporary COVID employment services. Increases were also recorded in cleaning services (\$1.0 million) primarily by the Division of Finance due to an increased need due to the COVID-19 pandemic, in medical professional services (\$1.0 million) primarily by the Sheriff's Office due to an increase in the medical contract, in legal professional services (\$0.6 million) primarily by District Court due to increased attorney fees paid out, in management services (\$0.3 million) by departments County-wide, and in security services (\$0.3 million) primarily by the Division of Finance for expenses related to security at COVID-19 sites.

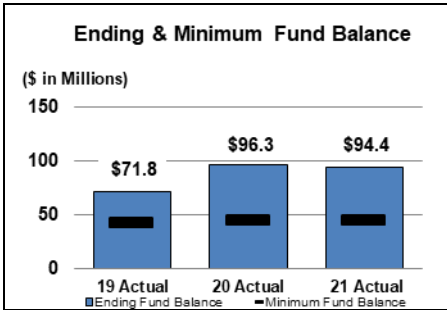
**Commodity** expenditures decreased \$0.2 million (3.2 percent) through 2021 compared to 2020. The decrease is primarily due to a decrease in medical supplies purchased by the Division of Finance related to COVID-19 response efforts.

**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 Juvenile Residential Facility heating, ventilation, and air conditioning (HVAC) system replacement, replacing roofs on County owned buildings (\$0.2 million), Main Courthouse chiller rebuild (\$0.1 million), outdoor warning device replacements and installation (\$0.1 million), and Health Department flooring (\$45,557).

### General Fund Ending Balance

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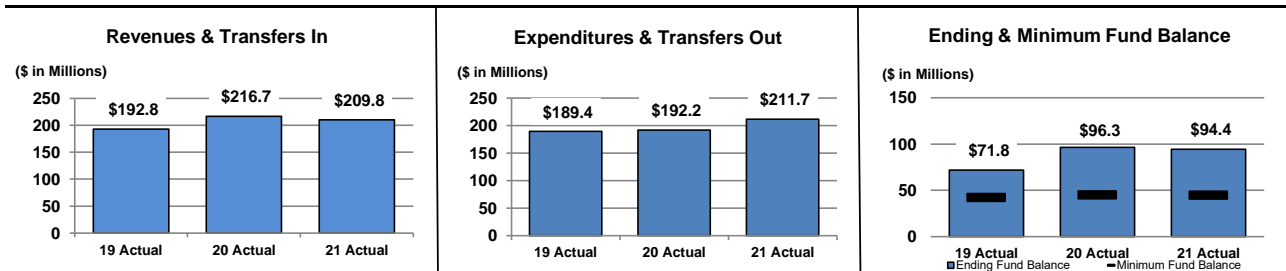
The General Fund 2021 beginning budgetary fund balance of \$96.3 million decreased by \$1.9 million (2.0 percent) by the end of 2021 primarily due to increased costs associated with COVID-19.

# 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 42 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.

Revenues through 2021 decreased \$7.0 million versus 2020, specifically in transfers (\$17.8 million) and uses of money and property (\$2.2 million). The decrease in transfers is due mainly due to the reimbursement of General Fund personnel (\$16.9 million) through the Coronavirus Aid, Relief, and Economic Security Act (CARES) personnel reimbursement as well as the timing of the yearly auto license transfer (\$0.5 million) in 2020 compared with no transfer in 2021. The decrease in uses of money and property (\$2.2 million) is due to a decrease of investment income as a result of a decrease in interest rates. Decreases were partially offset by increases in current property taxes (\$4.3 million), local retail sales and use taxes (\$3.7 million), charges for services (\$2.1 million), motor vehicle taxes (\$1.2 million), and intergovernmental revenue (\$0.6 million). The increase in current property taxes is due to an increase in assessed valuation. The increase in local retail sales and use taxes is due to improving economic conditions. The increase in charges for services is due to an increase in revenue for prisoner housing at the Adult Detention Facility (ADF) (\$1.2 million) and an increase in officer fees collected (\$0.5 million). The increase in motor vehicle taxes is due to increased consumer spending on vehicles (\$1.2 million). The increase in intergovernmental revenue is due to payments received through the Federal Emergency Management Agency (FEMA) for coronavirus disease (COVID-19) related purchases such as hand sanitizer, disinfectant, and face masks (\$0.6 million).

Expenditures increased \$19.5 million compared to 2020, specifically in contractals (\$14.8 million), personnel (\$1.8 million), transfers out (\$1.2 million), capital improvements (\$1.0 million), and equipment (\$0.8 million). The increase in contractals is largely due to an increase in temporary staffing positions due to COVID-19 (\$11.6 million) as well as an increase in cleaning services (\$1.0 million). The increase in personnel is primarily due to the increase of personnel costs related to COVID-19 (\$1.6 million). The increase in transfers out is due to the year-end transfer to Risk Management (\$3.5 million). The increase in capital improvements is due to increases in facilities improvements and in design/architectural engineering (\$1.0 million). The increase in equipment is due to purchase of radios as part of the radio replacement plan (\$0.8 million). Increases were partially offset by commodities (\$0.2 million) mainly due to funding for Technology Review Board (TRB) projects in 2020 compared to no funding in 2021 (\$0.5 million).



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

For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

	2020 YTD		2021 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 113,099,293	\$ 115,860,797	\$ 115,860,797	\$ 117,395,133
Back Prop. Taxes & Ref. Warrants	2,365,711	2,360,627	2,360,627	2,276,030
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	14,921,769	12,773,924	12,773,924	16,118,566
Local Retail Sales & Use Tax	30,877,745	27,811,885	27,811,885	34,586,866
All Other Taxes	291,653	399,279	399,279	253,286
Licenses & Permits	7,955,012	8,470,351	8,470,351	8,296,120
Intergovernmental	571,801	657,704	657,704	1,150,642
Charges for Services	13,262,359	14,199,436	14,199,436	15,403,838
Fines & Forfeitures	174,860	119,779	119,779	346,580
Miscellaneous	2,262,918	2,408,457	2,408,457	2,519,281
Reimbursements	5,630,679	5,934,149	5,934,149	6,092,597
Uses of Money & Property	7,538,334	7,532,186	7,532,186	5,307,558
Transfers In & Other Proceeds	17,754,736	-	-	3,944
<b>Total Revenues &amp; Transfers In</b>	<b>216,706,870</b>	<b>198,528,574</b>	<b>198,528,574</b>	<b>209,750,440</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 117,217,413	\$ 126,934,259	\$ 127,978,160	\$ 119,046,261
Contractuals	45,881,316	71,752,724	63,524,315	60,729,477
Debt Service	-	-	-	-
Commodities	7,206,224	7,253,819	8,122,857	6,976,945
Capital Improvement	1,583	1,391,145	690,338	1,034,795
Capital Outlay	420,329	1,454,694	1,255,694	1,226,886
Transfers Out	21,461,624	16,272,794	23,488,070	22,675,412
<b>Total Expenditures &amp; Transfers Out</b>	<b>192,188,489</b>	<b>225,059,434</b>	<b>225,059,434</b>	<b>211,689,777</b>
<b>Net Change in Fund Balance</b>	<b>24,518,381</b>	<b>(26,530,860)</b>	<b>(26,530,860)</b>	<b>(1,939,336)</b>
<b>Actual Beginning Fund Balance</b>	<b>71,784,045</b>	<b>96,290,337</b>	<b>96,290,337</b>	<b>96,290,337</b>
<b>Ending Fund Balance</b>	<b>\$ 96,302,426</b>	<b>\$ 69,759,477</b>	<b>\$ 69,759,477</b>	<b>\$ 94,351,001</b>



# General Fund

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

For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

	2020 YTD	2021 YTD		YTD Actual Amounts
	Annual Budgeted Amounts			
	YTD Actual Amounts	Adopted	Revised	
<b>Expenditures and Interfund Transfers Out By Department</b>				
<b>General Government</b>				
<b>County Commission</b>				
Personnel	780,632	829,700	829,700	788,753
Contractuals	61,823	106,419	106,419	75,457
Debt Service	-	-	-	-
Commodities	2,988	18,381	18,381	8,046
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total County Commission</b>	<b>845,444</b>	<b>954,500</b>	<b>954,500</b>	<b>872,257</b>
<b>County Manager</b>				
Personnel	1,496,067	1,884,511	1,867,931	1,513,802
Contractuals	269,754	224,225	340,315	285,864
Debt Service	-	-	-	-
Commodities	29,777	45,110	23,600	17,078
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
<b>Total County Manager</b>	<b>1,795,598</b>	<b>2,153,846</b>	<b>2,231,846</b>	<b>1,816,744</b>
<b>County Counselor</b>				
Personnel	1,290,392	1,362,730	1,362,730	1,271,214
Contractuals	274,647	330,300	344,250	329,272
Debt Service	-	-	-	-
Commodities	8,858	45,898	31,948	21,122
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
<b>Total County Counselor</b>	<b>1,573,897</b>	<b>1,738,928</b>	<b>1,738,928</b>	<b>1,621,608</b>
<b>County Clerk</b>				
Personnel	1,090,985	1,234,767	1,234,767	1,083,394
Contractuals	9,364	17,600	17,600	7,036
Debt Service	-	-	-	-
Commodities	25,165	9,460	9,460	5,224
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
<b>Total County Clerk</b>	<b>1,125,515</b>	<b>1,261,827</b>	<b>1,261,827</b>	<b>1,095,654</b>
<b>Register of Deeds</b>				
Personnel	1,067,916	1,129,624	1,129,624	1,085,207
Contractuals	1,675	17,530	17,530	5,616
Debt Service	-	-	-	-
Commodities	6,242	24,735	24,735	11,402
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Register of Deeds</b>	<b>1,075,833</b>	<b>1,171,889</b>	<b>1,171,889</b>	<b>1,102,226</b>
<b>Election Commissioner</b>				
Personnel	1,284,852	874,953	874,953	829,496
Contractuals	626,682	582,023	580,023	490,939
Debt Service	-	-	-	-
Commodities	59,076	84,157	86,157	55,604
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Election Commissioner</b>	<b>1,970,611</b>	<b>1,541,133</b>	<b>1,541,133</b>	<b>1,376,039</b>

# General Fund

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

For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

	2020 YTD		2021 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>General Government (Continued)</b>				
<b>Division of Human Resources</b>				
Personnel	1,256,977	1,396,252	1,396,252	1,331,381
Contractuals	88,727	132,000	157,166	147,936
Debt Service	-	-	-	-
Commodities	23,104	39,605	38,205	26,727
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Division of Human Resources</b>	<b>1,368,808</b>	<b>1,567,857</b>	<b>1,591,623</b>	<b>1,506,045</b>
<b>Division of Finance</b>				
Personnel	3,130,242	3,005,125	4,627,572	4,399,073
Contractuals	1,521,489	1,048,590	15,574,032	14,853,982
Debt Service	-	-	-	-
Commodities	955,493	104,053	1,260,695	1,172,186
Capital Improvements	-	-	683,918	1,030,619
Capital Outlay	-	-	-	-
Transfers Out	-	-	5	5
<b>Total Division of Finance</b>	<b>5,607,225</b>	<b>4,157,768</b>	<b>22,146,222</b>	<b>21,455,865</b>
<b>Budgeted Transfers</b>				
Personnel	-	-	-	-
Contractuals	-	100,332	-	-
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	1,500,000	1,399,668	3,541,128	3,541,128
<b>Total Budgeted Transfers</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>3,541,128</b>	<b>3,541,128</b>
<b>Contingency Reserves</b>				
Personnel	-	-	-	-
Contractuals	-	22,350,000	-	-
Debt Service	-	-	-	-
Commodities	-	800,000	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	200,000	-	-
Transfers Out	-	-	-	-
<b>Total Contingency Reserves</b>	<b>-</b>	<b>23,350,000</b>	<b>-</b>	<b>-</b>
<b>County Appraiser</b>				
Personnel	4,366,347	4,664,769	4,632,369	4,306,989
Contractuals	232,600	228,023	260,423	180,804
Debt Service	-	-	-	-
Commodities	68,857	84,797	84,797	76,219
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total County Appraiser</b>	<b>4,667,804</b>	<b>4,977,589</b>	<b>4,977,589</b>	<b>4,564,013</b>
<b>County Treasurer</b>				
Personnel	1,152,084	1,199,989	1,199,989	1,152,641
Contractuals	33,753	68,750	68,750	40,175
Debt Service	-	-	-	-
Commodities	59,854	86,626	86,626	73,104
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total County Treasurer</b>	<b>1,245,691</b>	<b>1,355,365</b>	<b>1,355,365</b>	<b>1,265,921</b>

# General Fund

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

For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

	2020 YTD	2021 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>General Government (Continued)</b>				
<b>Metropolitan Area Planning Dept.</b>				
Personnel	-	-	-	-
Contractuals	659,364	663,910	663,910	663,910
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Metropolitan Area Plann. Dept.</b>	<b>659,364</b>	<b>663,910</b>	<b>663,910</b>	<b>663,910</b>
<b>Facilities Department</b>				
Personnel	2,219,809	2,638,461	2,337,168	2,209,368
Contractuals	3,867,694	4,388,912	4,443,546	4,389,435
Debt Service	-	-	-	-
Commodities	599,290	563,125	808,384	767,020
Capital Improvements	1,583	364,335	1,400	(840)
Capital Outlay	-	-	-	-
Transfers Out	49,152	-	364,335	364,335
<b>Total Facilities Department</b>	<b>6,737,529</b>	<b>7,954,833</b>	<b>7,954,833</b>	<b>7,729,318</b>
<b>Central Services</b>				
Personnel	1,377,425	1,431,679	1,430,179	1,332,724
Contractuals	67,666	109,570	104,856	57,535
Debt Service	-	-	-	-
Commodities	972,638	1,094,966	1,099,680	979,232
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Central Services</b>	<b>2,417,729</b>	<b>2,636,214</b>	<b>2,634,714</b>	<b>2,369,491</b>
<b>Division of Information &amp; Technology</b>				
Personnel	7,127,602	7,465,934	7,368,378	7,065,323
Contractuals	3,334,670	3,445,872	3,608,869	3,410,102
Debt Service	-	-	-	-
Commodities	758,213	164,800	176,459	164,602
Capital Improvements	-	-	-	-
Capital Outlay	196,633	-	-	-
Transfers Out	-	-	-	-
<b>Total Division of Info. &amp; Tech.</b>	<b>11,417,118</b>	<b>11,076,606</b>	<b>11,153,706</b>	<b>10,640,027</b>
<b>Public Safety</b>				
<b>Office of the Medical Director</b>				
Personnel	435,181	449,818	482,818	481,031
Contractuals	44,978	46,644	29,383	26,359
Debt Service	-	-	-	-
Commodities	11,633	15,391	32,652	32,522
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Office of the Medical Director</b>	<b>491,792</b>	<b>511,853</b>	<b>544,853</b>	<b>539,912</b>
<b>Emergency Communications</b>				
Personnel	5,974,771	6,538,841	6,538,841	5,525,935
Contractuals	35,939	49,826	49,826	38,663
Debt Service	-	-	-	-
Commodities	38,835	90,947	90,947	37,039
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	2,998,967	-	-	-
<b>Total Emergency Communications</b>	<b>9,048,511</b>	<b>6,679,614</b>	<b>6,679,614</b>	<b>5,601,637</b>

# General Fund

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

For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

	2020 YTD	2021 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Public Safety (Continued)</b>				
<b>Emergency Management</b>				
Personnel	202,991	264,413	264,413	260,323
Contractuals	140,826	153,310	107,201	107,832
Debt Service	-	-	-	-
Commodities	12,725	17,860	31,718	31,686
Capital Improvements	-	110,000	-	-
Capital Outlay	-	-	-	-
Transfers Out	110,000	-	142,251	142,251
<b>Total Emergency Management</b>	<b>466,543</b>	<b>545,583</b>	<b>545,583</b>	<b>542,092</b>
<b>Reg. Forensic Science Center</b>				
Personnel	3,158,879	3,663,078	3,657,964	3,245,620
Contractuals	364,775	407,940	431,310	423,522
Debt Service	-	-	-	-
Commodities	410,878	391,950	432,769	420,473
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total RFSC</b>	<b>3,934,532</b>	<b>4,462,967</b>	<b>4,522,042</b>	<b>4,089,615</b>
<b>Department of Corrections</b>				
Personnel	9,857,609	11,442,056	11,442,056	9,500,445
Contractuals	1,075,897	1,311,447	1,282,578	963,232
Debt Service	-	-	-	-
Commodities	592,215	899,190	928,059	675,678
Capital Improvements	-	366,253	-	-
Capital Outlay	-	-	-	-
Transfers Out	520,877	825,000	1,191,253	415,145
<b>Total Department of Corrections</b>	<b>12,046,598</b>	<b>14,843,945</b>	<b>14,843,945</b>	<b>11,554,500</b>
<b>Sheriff's Office</b>				
Personnel	43,163,368	45,475,731	45,340,307	44,115,797
Contractuals	13,667,528	14,741,382	14,582,387	14,282,937
Debt Service	-	-	-	-
Commodities	798,800	733,341	917,335	820,227
Capital Improvements	-	-	-	-
Capital Outlay	240,820	1,229,363	1,229,363	1,226,886
Transfers Out	38,105	20,366	130,791	125,548
<b>Total Sheriff's Office</b>	<b>57,908,621</b>	<b>62,200,183</b>	<b>62,200,183</b>	<b>60,571,394</b>
<b>District Attorney</b>				
Personnel	11,133,146	12,168,355	12,168,355	11,449,412
Contractuals	493,870	573,192	597,302	536,840
Debt Service	-	-	-	-
Commodities	105,017	158,646	174,564	134,788
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total District Attorney</b>	<b>11,732,032</b>	<b>12,900,193</b>	<b>12,940,221</b>	<b>12,121,041</b>
<b>District Court</b>				
Personnel	43,672	64,700	64,700	51,492
Contractuals	2,524,295	3,003,995	3,460,120	3,421,005
Debt Service	-	-	-	-
Commodities	596,318	444,047	416,362	309,133
Capital Improvements	-	5,000	5,020	5,016
Capital Outlay	-	25,331	25,331	-
Transfers Out	-	-	-	-
<b>Total District Court</b>	<b>3,164,285</b>	<b>3,543,073</b>	<b>3,971,533</b>	<b>3,786,647</b>

# General Fund

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

For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

	2020 YTD	2021 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Public Safety (Continued)</b>				
<b>Crime Prevention Fund</b>				
Personnel	-	-	-	-
Contractuals	520,271	582,383	582,383	344,632
Debt Service	-	-	-	-
Commodities	(470)	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Crime Prevention Fund</b>	<b>519,801</b>	<b>582,383</b>	<b>582,383</b>	<b>344,632</b>
<b>MABCD</b>				
Personnel	2,938,977	3,340,271	3,340,271	2,956,455
Contractuals	4,572,693	4,403,061	4,403,061	4,295,243
Debt Service	-	-	-	-
Commodities	49,251	190,148	190,148	48,413
Capital Improvements	-	-	-	-
Capital Outlay	(17,124)	-	-	-
Transfers Out	94,256	88,646	88,646	88,646
<b>Total MABCD</b>	<b>7,638,054</b>	<b>8,022,126</b>	<b>8,022,126</b>	<b>7,388,757</b>
<b>Courthouse Police</b>				
Personnel	1,200,988	1,411,864	1,406,636	1,261,758
Contractuals	35,430	19,000	38,586	34,687
Debt Service	-	-	-	-
Commodities	6,065	22,100	6,742	5,121
Capital Improvements	-	-	-	-
Capital Outlay	-	-	1,000	-
Transfers Out	-	-	-	-
<b>Total Courthouse Police</b>	<b>1,242,483</b>	<b>1,452,964</b>	<b>1,452,964</b>	<b>1,301,566</b>
<b>Public Works</b>				
<b>Budget Transfers - Local Sales Tax</b>				
Personnel	-	-	-	-
Contractuals	-	-	-	-
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	15,438,872	13,905,943	17,293,433	17,293,433
<b>Total Budget Transfers</b>	<b>15,438,872</b>	<b>13,905,943</b>	<b>17,293,433</b>	<b>17,293,433</b>
<b>Drainage</b>				
Personnel	502,518	512,544	512,544	510,388
Contractuals	1,484,378	1,565,559	1,408,059	1,379,668
Debt Service	-	-	-	-
Commodities	3,733	5,000	5,000	2,628
Capital Improvements	-	500,000	-	-
Capital Outlay	-	-	-	-
Transfers Out	575,000	-	657,500	657,500
<b>Total Drainage</b>	<b>2,565,629</b>	<b>2,583,102</b>	<b>2,583,102</b>	<b>2,550,183</b>

# General Fund

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

For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

	2020 YTD		2021 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Public Works (Continued)</b>				
<b>Environmental Resources</b>				
Personnel	78,499	80,889	80,889	76,631
Contractuals	43,166	49,331	51,981	47,796
Debt Service	-	-	-	-
Commodities	1,154	4,331	1,681	1,080
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Environmental Resources</b>	<b>122,819</b>	<b>134,551</b>	<b>134,551</b>	<b>125,506</b>
<b>Health &amp; Human Services</b>				
<b>COMCARE</b>				
Personnel	862,474	1,249,500	1,249,500	899,495
Contractuals	237,169	290,210	288,098	285,818
Debt Service	-	-	-	-
Commodities	127,018	141,246	111,020	100,940
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	7,385	7,385	-
<b>Total COMCARE</b>	<b>1,226,661</b>	<b>1,688,341</b>	<b>1,656,003</b>	<b>1,286,253</b>
<b>CDDO</b>				
Personnel	-	-	-	-
Contractuals	2,102,178	1,956,590	1,956,590	1,926,412
Debt Service	-	-	-	-
Commodities	140,000	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total CDDO</b>	<b>2,242,178</b>	<b>1,956,590</b>	<b>1,956,590</b>	<b>1,926,412</b>
<b>Department on Aging</b>				
Personnel	-	107,467	107,467	75,559
Contractuals	408,302	403,813	403,813	385,578
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	136,394	25,786	25,786	1,864
<b>Total Department on Aging</b>	<b>544,696</b>	<b>537,066</b>	<b>537,066</b>	<b>463,001</b>
<b>Health Department</b>				
Personnel	3,438,225	3,773,111	3,773,111	3,478,098
Contractuals	743,698	789,973	940,486	775,313
Debt Service	-	-	-	-
Commodities	443,004	743,735	785,559	744,793
Capital Improvements	-	45,557	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	45,557	45,557
<b>Total Health Department</b>	<b>4,624,927</b>	<b>5,352,376</b>	<b>5,544,713</b>	<b>5,043,761</b>
<b>Culture &amp; Recreation</b>				
<b>Sedgwick County Parks Dept.</b>				
Personnel	441,292	549,812	549,812	452,607
Contractuals	317,374	307,988	288,988	283,770
Debt Service	-	-	-	-
Commodities	223,456	220,674	239,674	235,363
Capital Improvements	-	-	-	-
Capital Outlay	(0)	-	-	-
Transfers Out	-	-	-	-
<b>Total Sedgwick County Parks Dept.</b>	<b>982,122</b>	<b>1,078,474</b>	<b>1,078,474</b>	<b>971,739</b>

# General Fund

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

For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

	2020 YTD	2021 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Culture &amp; Recreation (Continued)</b>				
<b>Sedgewick County Zoo</b>				
Personnel	5,875,828	6,477,216	6,477,216	6,119,886
Contractuals	2,400,220	2,200,000	2,200,000	2,200,000
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Sedgewick County Zoo</b>	<b>8,276,048</b>	<b>8,677,216</b>	<b>8,677,216</b>	<b>8,319,886</b>
<b>Exploration Place</b>				
Personnel	187,464	186,197	169,747	169,747
Contractuals	2,015,775	2,033,943	2,050,393	2,050,393
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Exploration Place</b>	<b>2,203,239</b>	<b>2,220,140</b>	<b>2,220,140</b>	<b>2,220,140</b>
<b>Community Programs</b>				
Personnel	-	-	-	-
Contractuals	312,472	367,472	377,472	377,472
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Community Programs</b>	<b>312,472</b>	<b>367,472</b>	<b>377,472</b>	<b>377,472</b>
<b>Community Development</b>				
<b>Extension Council</b>				
Personnel	-	-	-	-
Contractuals	825,481	825,481	825,481	825,481
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Extension Council</b>	<b>825,481</b>	<b>825,481</b>	<b>825,481</b>	<b>825,481</b>
<b>Economic Development</b>				
Personnel	53,460	59,901	59,901	46,215
Contractuals	428,855	1,809,335	709,335	608,644
Debt Service	-	-	-	-
Commodities	543	9,500	9,500	(113)
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Economic Development</b>	<b>482,858</b>	<b>1,878,736</b>	<b>778,736</b>	<b>654,746</b>
<b>Community Programs</b>				
Personnel	-	-	-	-
Contractuals	35,838	46,795	171,795	170,117
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Community Programs</b>	<b>35,838</b>	<b>46,795</b>	<b>171,795</b>	<b>170,117</b>

# General Fund

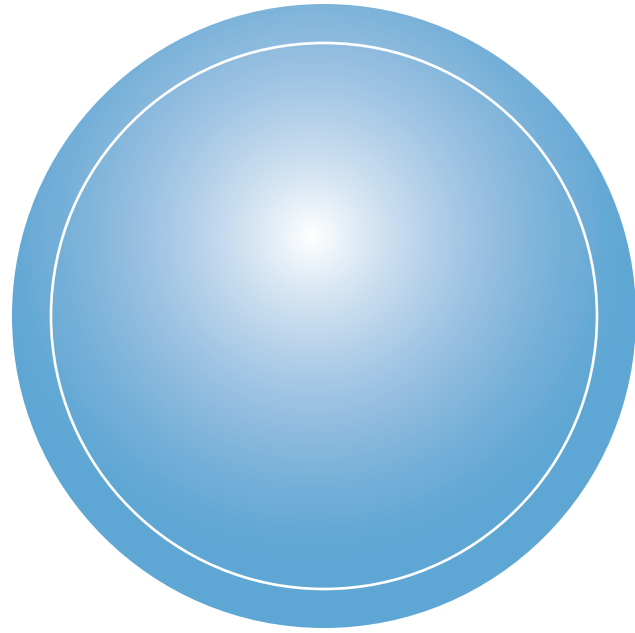
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

*For the month ending December 31, 2021, with comparative actuals ending December 31, 2020*

	2020 YTD	2021 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Total Expenditures & Transfers Out	192,085,256	225,059,434	225,059,434	211,690,171
Net Change in Fund Balance	24,518,381	(26,530,860)	(26,530,860)	(1,939,336)
Actual Fund Balance, Beginning of Year	71,784,045	96,290,337	96,290,337	96,290,337
Ending Fund Balance	\$ 96,302,426	\$ 69,759,477	\$ 69,759,477	\$ 94,351,001

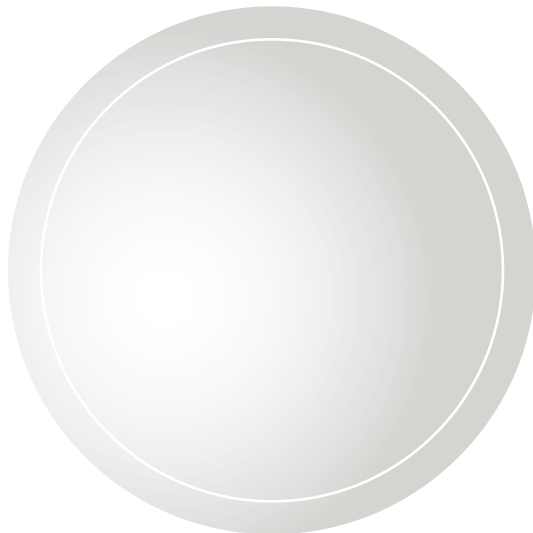


QUARTER  
FINANCIAL  
REPORT



Budgetary Accounts

# Budgetary Accounts



Division of Finance - 316-660-7591  
525 N. Main #823 - Wichita, KS 67203

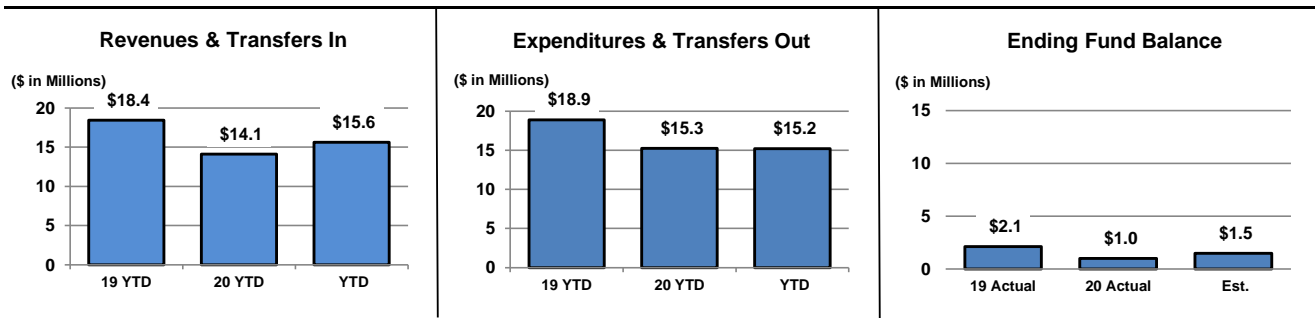
[SEDGWICKCOUNTY.ORG](http://SEDGWICKCOUNTY.ORG)

20 21

# 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 2021, 2.193 mills were levied, an increase of 0.42 mills from the 2020 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.



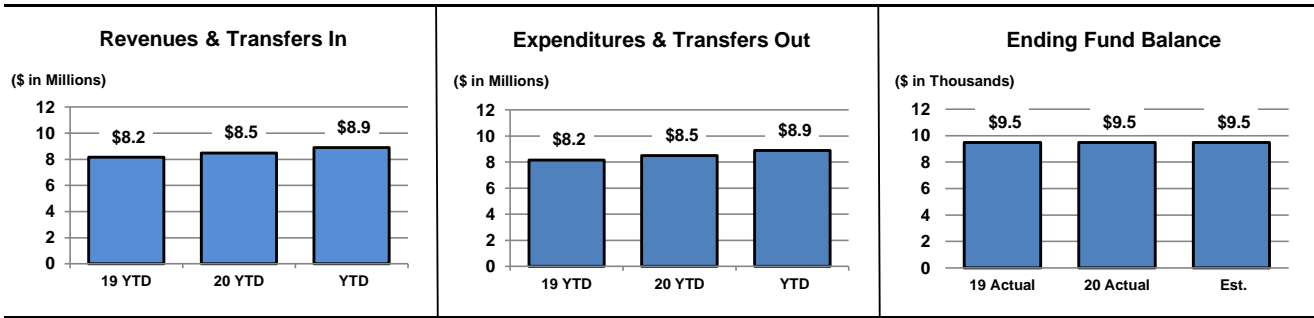
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

	2020 YTD	2021 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 8,664,012	\$ 11,092,644	\$ 11,092,644	\$ 11,256,422
Back Prop. Taxes & Ref. Warrants	275,232	181,591	181,591	222,920
Special Assessment Prop. Taxes	524,606	411,170	411,170	427,427
Motor Vehicle Taxes	1,845,001	986,960	986,960	1,263,712
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	48,774	224,298	224,298	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	56,420
Transfers In & Other Proceeds	2,772,761	2,412,817	2,412,817	2,412,817
<b>Total Revenues &amp; Transfers In</b>	<b>14,130,387</b>	<b>15,309,480</b>	<b>15,309,480</b>	<b>15,639,718</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ -	\$ -	\$ -	\$ -
Contractuals	-	20,000	20,000	1,650
Debt Service	15,251,327	15,307,492	15,307,492	15,195,366
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>15,251,327</b>	<b>15,327,492</b>	<b>15,327,492</b>	<b>15,197,016</b>
<b>Net Change in Fund Balance</b>	<b>(1,120,939)</b>	<b>(18,012)</b>	<b>(18,012)</b>	<b>442,702</b>
<b>Actual Beginning Fund Balance</b>	<b>2,132,630</b>	<b>1,011,690</b>	<b>1,011,690</b>	<b>1,011,690</b>
<b>Ending Fund Balance</b>	<b>\$ 1,011,691</b>	<b>\$ 993,678</b>	<b>\$ 993,678</b>	<b>\$ 1,454,392</b>

# 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 32.1 percent finances costs related to facility improvements, including the retirement of Public Building Commission bonds, 57.4 percent supports scholarships, and 5.5 percent funds economic and community development efforts. The remaining 5.0 percent of revenue is allocated to research, educational programs, faculty development, and unanticipated program needs.



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

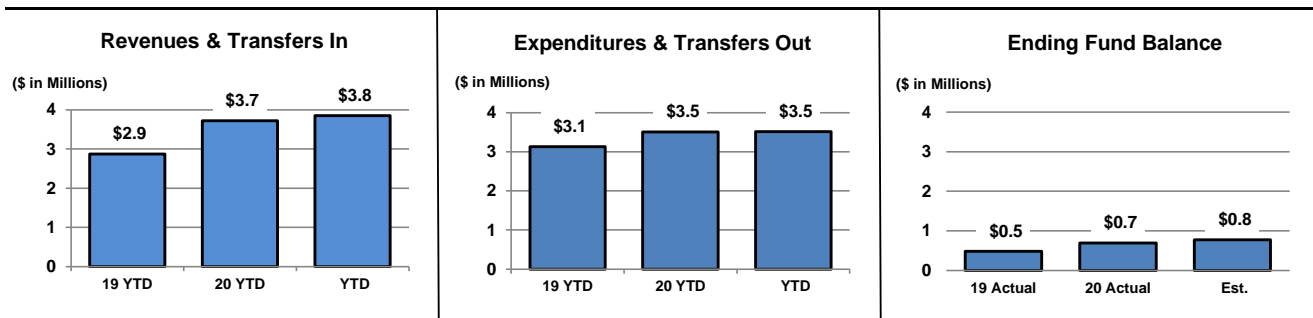
For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

	2020 YTD	2021 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 7,328,091	\$ 7,603,969	\$ 7,603,969	\$ 7,700,073
Back Prop. Taxes & Ref. Warrants	158,376	153,630	153,630	151,606
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	1,001,446	828,026	828,026	1,045,807
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	348,587	348,587	-
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>8,487,913</b>	<b>8,934,213</b>	<b>8,934,213</b>	<b>8,897,485</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ -	\$ -	\$ -	\$ -
Contractuals	8,487,913	8,885,626	8,885,626	8,885,626
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>8,487,913</b>	<b>8,885,626</b>	<b>8,885,626</b>	<b>8,885,626</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>48,587</b>	<b>48,587</b>	<b>11,859</b>
<b>Actual Beginning Fund Balance</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>
<b>Ending Fund Balance</b>	<b>\$ 9,500</b>	<b>\$ 58,087</b>	<b>\$ 58,087</b>	<b>\$ 21,359</b>

# 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. COMCARE has two funds, with the fund described here used to account for property-tax-supported operations and the other fund used to account for grants and most user fees.

For the 2021 budget year, the County levied a property tax of 0.617 mills to support COMCARE, a 0.017 mill decrease from the previous year.



## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

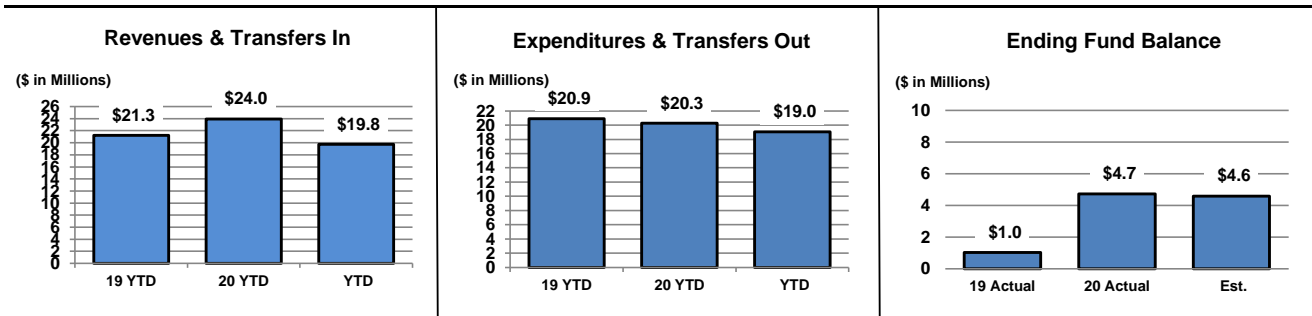
	2020 YTD		2021 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 3,096,999	\$ 3,131,863	\$ 3,131,863	\$ 3,167,302
Back Prop. Taxes & Ref. Warrants	55,691	64,892	64,892	58,009
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	329,842	349,425	349,425	438,156
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	174,445	174,445	174,445	174,445
Charges for Services	17,263	-	-	9,906
Fines & Forfeitures	-	-	-	-
Miscellaneous	678	-	-	218
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	41,532	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>3,716,451</b>	<b>3,720,625</b>	<b>3,720,625</b>	<b>3,848,036</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 1,597,493	\$ 1,913,996	\$ 1,924,258	\$ 1,641,422
Contractuals	1,820,819	1,805,522	1,795,260	1,791,285
Debt Service	-	-	-	-
Commodities	83,745	94,969	94,969	80,673
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>3,502,057</b>	<b>3,814,487</b>	<b>3,814,487</b>	<b>3,513,379</b>
<b>Net Change in Fund Balance</b>	<b>214,393</b>	<b>(93,861)</b>	<b>(93,861)</b>	<b>334,657</b>
<b>Actual Beginning Fund Balance</b>	<b>483,508</b>	<b>697,901</b>	<b>697,901</b>	<b>697,901</b>
<b>Ending Fund Balance</b>	<b>\$ 697,901</b>	<b>\$ 604,040</b>	<b>\$ 604,040</b>	<b>\$ 1,032,558</b>

# 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. The EMS Fund is supported by property tax, which decreased by 0.171 mills to 0.745 mills for funding the 2021 budget, and comprises 2.5 percent of the total mill levy for the County.

Charges for service are the largest revenue stream for this Fund, equating to 78.7 percent of budgeted revenue collections in 2021. 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.

In January 2019, EMS Billing was contracted to an outside vendor. May 2019 collections were the highest ever recorded and revenue for June and July 2019 was nearly as high as the outsourced vendor began collecting revenue from older transports. Collections for the rest of 2019 and 2020 remained high as well.



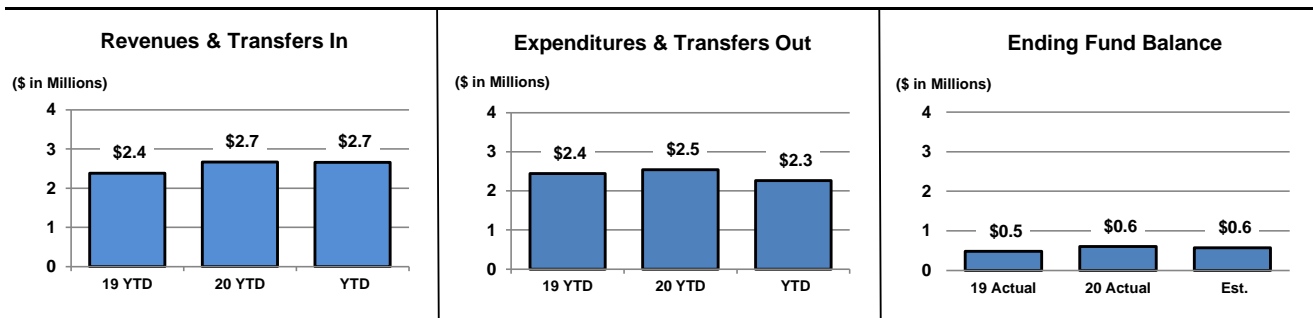
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

	2020 YTD		2021 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 4,475,287	\$ 3,766,165	\$ 3,766,165	\$ 3,824,785
Back Prop. Taxes & Ref. Warrants	92,023	93,817	93,817	92,829
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	702,430	502,288	502,288	642,593
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	15,504,531	16,107,027	16,107,027	15,191,407
Fines & Forfeitures	-	-	-	-
Miscellaneous	1,758	2,840	2,840	2,184
Reimbursements	40	131	131	224
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	3,176,203	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>23,952,273</b>	<b>20,472,267</b>	<b>20,472,267</b>	<b>19,754,022</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 14,157,132	\$ 15,934,577	\$ 15,934,577	\$ 14,179,144
Contractuals	3,954,776	3,921,135	3,920,164	3,541,756
Debt Service	-	-	-	-
Commodities	1,570,447	1,380,738	1,380,738	1,327,259
Capital Improvements	-	-	-	-
Capital Outlay	584,279	-	971	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>20,266,634</b>	<b>21,236,451</b>	<b>21,236,451</b>	<b>19,048,160</b>
<b>Net Change in Fund Balance</b>	<b>3,685,639</b>	<b>(764,184)</b>	<b>(764,184)</b>	<b>705,862</b>
<b>Actual Beginning Fund Balance</b>	<b>1,036,948</b>	<b>4,720,976</b>	<b>4,720,976</b>	<b>4,720,976</b>
<b>Ending Fund Balance</b>	<b>\$ 4,722,587</b>	<b>\$ 3,956,792</b>	<b>\$ 3,956,792</b>	<b>\$ 5,426,838</b>

# 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 1.5 percent of the 2021 mill levy for the County, with \$2.2 million in revenue budgeted from a property tax rate of 0.441 mills for the year, a 0.027 mill decrease from 2020, while the other fund, Aging Grants, accounts for grants and most user fees.



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

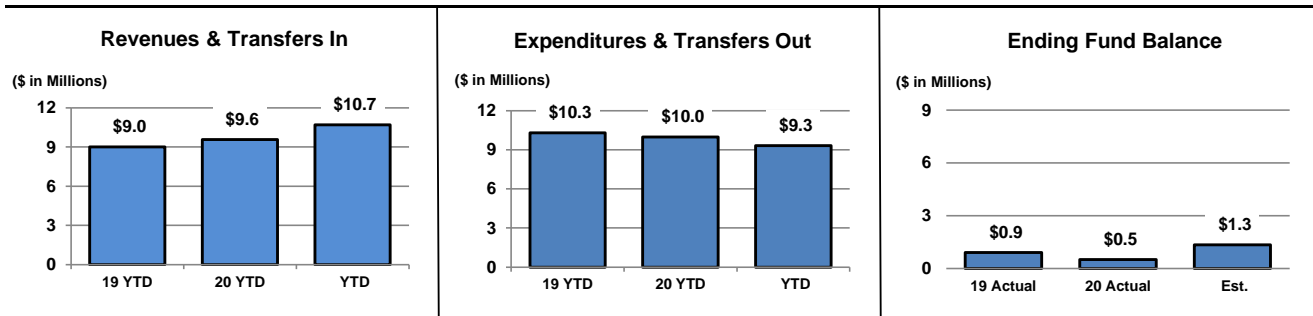
For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

	2020 YTD		2021 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 2,286,259	\$ 2,235,992	\$ 2,235,992	\$ 2,263,873
Back Prop. Taxes & Ref. Warrants	49,325	47,933	47,933	47,096
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	287,721	257,814	257,814	325,186
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	5,839	-	-	-
Charges for Services	8,385	-	-	20,786
Fines & Forfeitures	-	-	-	-
Miscellaneous	7,958	589	589	4,577
Reimbursements	1,749	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	17,948	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,665,183</b>	<b>2,542,328</b>	<b>2,542,328</b>	<b>2,661,517</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 624,391	\$ 720,122	\$ 720,122	\$ 678,635
Contractuals	1,594,759	1,823,460	1,823,460	1,553,570
Debt Service	-	-	-	-
Commodities	19,752	35,000	35,000	12,446
Capital Improvements	-	-	-	-
Capital Outlay	88,118	-	-	(88,118)
Transfers Out	215,413	308,438	308,438	107,510
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,542,432</b>	<b>2,887,020</b>	<b>2,887,020</b>	<b>2,264,043</b>
<b>Net Change in Fund Balance</b>	<b>122,751</b>	<b>(344,692)</b>	<b>(344,692)</b>	<b>397,474</b>
<b>Actual Beginning Fund Balance</b>	<b>481,314</b>	<b>604,065</b>	<b>604,065</b>	<b>604,065</b>
<b>Ending Fund Balance</b>	<b>\$ 604,065</b>	<b>\$ 259,373</b>	<b>\$ 259,373</b>	<b>\$ 1,001,539</b>

# Highway

The Highway Department is financed through the Highway Fund to construct and maintain the County's roads, bridges and intersections. For 2021, the Fund is supported by a property tax levy of 0.951 mills, which represents a 0.079 mill increase from last year's rate of 0.872.

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)

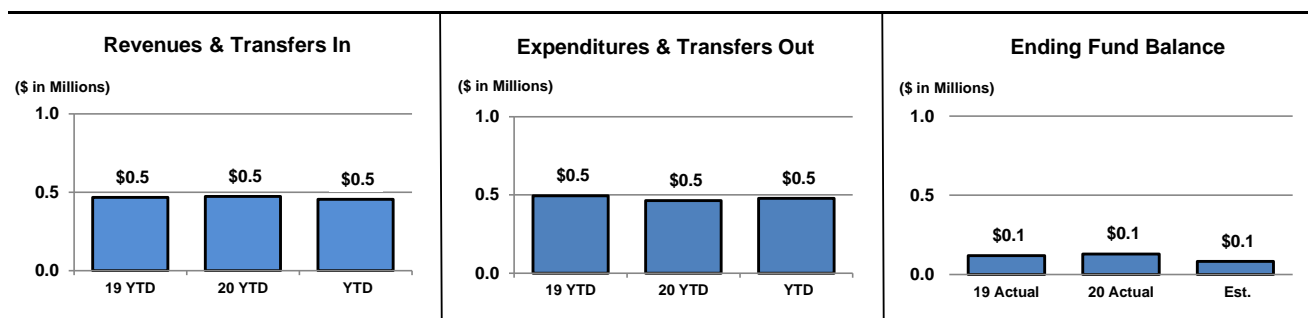
For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

	2020 YTD		2021 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 4,259,697	\$ 4,823,529	\$ 4,823,529	\$ 4,881,598
Back Prop. Taxes & Ref. Warrants	85,859	89,310	89,310	83,776
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	482,495	482,892	482,892	603,760
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	16,450	14,526	14,526	21,600
Intergovernmental	4,602,950	4,883,593	4,883,593	5,054,880
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	94
Miscellaneous	20,203	20,071	20,071	21,456
Reimbursements	36,511	37,401	37,401	26,771
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	74,055	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>9,578,220</b>	<b>10,351,324</b>	<b>10,351,324</b>	<b>10,693,935</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 5,283,726	\$ 6,197,317	\$ 6,120,320	\$ 5,066,972
Contractuals	4,033,800	4,122,587	4,122,587	3,814,885
Debt Service	-	-	-	-
Commodities	356,599	538,801	462,589	357,896
Capital Improvements	-	-	-	-
Capital Outlay	152,425	-	76,212	-
Transfers Out	150,000	-	76,997	76,997
<b>Total Expenditures &amp; Transfers Out</b>	<b>9,976,550</b>	<b>10,858,706</b>	<b>10,858,706</b>	<b>9,316,751</b>
<b>Net Change in Fund Balance</b>	<b>(398,330)</b>	<b>(507,382)</b>	<b>(507,382)</b>	<b>1,377,184</b>
<b>Actual Beginning Fund Balance</b>	<b>911,097</b>	<b>512,767</b>	<b>512,767</b>	<b>512,767</b>
<b>Ending Fund Balance</b>	<b>\$ 512,767</b>	<b>\$ 5,385</b>	<b>\$ 5,385</b>	<b>\$ 1,889,951</b>

# Noxious Weeds

The Noxious Weeds Department was established to eradicate and control noxious weeds as required by K.S.A. 2-1318. The Fund's 2021 operations are predominately financed by a 0.060 mill property tax levy and by the sale of pesticides and other chemicals, which represents a 0.01 mill decrease from last year's rate of 0.070. 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.



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

For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

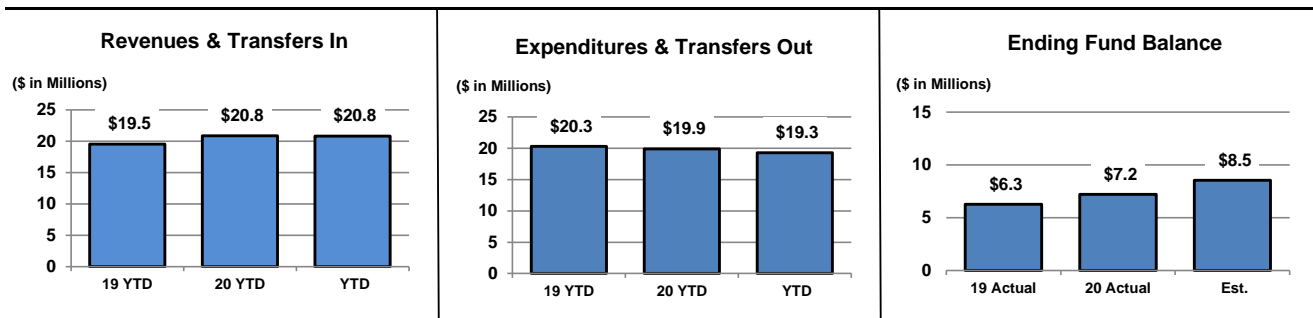
	2020 YTD		2021 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 341,962	\$ 303,824	\$ 303,824	\$ 308,017
Back Prop. Taxes & Ref. Warrants	7,247	7,169	7,169	6,962
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	46,585	38,445	38,445	48,804
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	73,090	93,240	93,240	89,808
Fines & Forfeitures	-	-	-	-
Miscellaneous	2,839	-	-	106
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>471,722</b>	<b>442,678</b>	<b>442,678</b>	<b>453,698</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 271,771	\$ 343,442	\$ 343,442	\$ 303,053
Contractuals	100,464	93,281	93,281	90,678
Debt Service	-	-	-	-
Commodities	90,266	99,629	99,629	83,305
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>462,501</b>	<b>536,352</b>	<b>536,352</b>	<b>477,036</b>
<b>Net Change in Fund Balance</b>	<b>9,221</b>	<b>(93,674)</b>	<b>(93,674)</b>	<b>(23,338)</b>
<b>Actual Beginning Fund Balance</b>	<b>119,653</b>	<b>128,874</b>	<b>128,874</b>	<b>128,874</b>
<b>Ending Fund Balance</b>	<b>\$ 128,874</b>	<b>\$ 35,200</b>	<b>\$ 35,200</b>	<b>\$ 105,536</b>



# 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 2021 is 17.891 mills which is a decrease of 0.005 mills from 2020.

The Fire District's vehicle replacement plan was included in the 2021 budget.



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

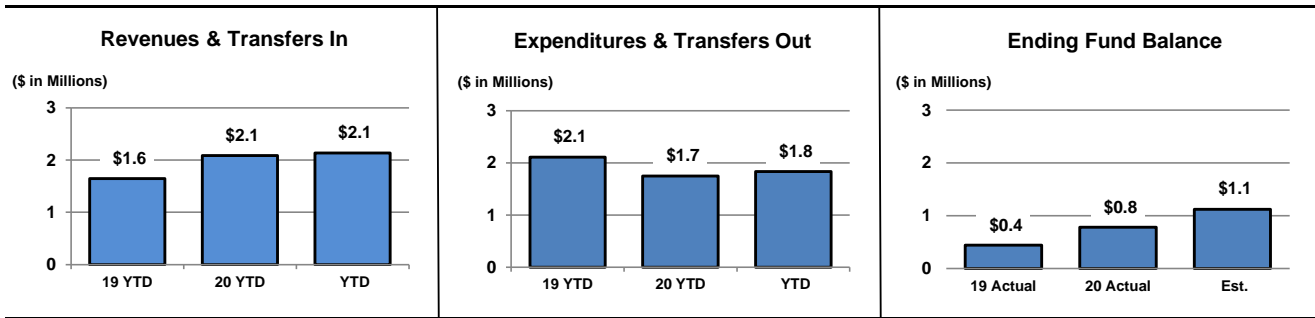
For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

	2020 YTD		2021 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts	Annual Budgeted Amounts	YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ 17,230,410	\$ 17,515,415	\$ 17,515,415	\$ 17,790,354
Back Prop. Taxes & Ref. Warrants	250,819	263,033	263,033	264,703
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	1,883,129	1,836,971	1,836,971	1,946,709
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	5,405	5,841	5,841	8,900
Intergovernmental	-	-	-	-
Charges for Services	1,317,008	609,035	609,035	785,748
Fines & Forfeitures	-	-	-	-
Miscellaneous	94,909	28,195	28,195	3,720
Reimbursements	2,479	4,214	4,214	-
Use of Money & Property	52,819	155,250	155,250	6,537
Transfers In & Other Proceeds	1,789	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>20,838,765</b>	<b>20,417,954</b>	<b>20,417,954</b>	<b>20,806,671</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 14,826,424	\$ 14,962,419	\$ 15,130,605	\$ 15,110,219
Contractuals	1,772,051	2,289,929	1,861,681	1,849,873
Debt Service	480,380	1,041,176	668,597	668,597
Commodities	819,757	870,386	678,611	657,680
Capital Improvements	-	-	-	-
Capital Outlay	1,115,786	205,000	188,762	155,327
Transfers Out	893,903	-	840,654	840,654
<b>Total Expenditures &amp; Transfers Out</b>	<b>19,908,302</b>	<b>19,368,910</b>	<b>19,368,910</b>	<b>19,282,349</b>
<b>Net Change in Fund Balance</b>	<b>930,463</b>	<b>1,049,044</b>	<b>1,049,044</b>	<b>1,524,322</b>
<b>Actual Beginning Fund Balance</b>	<b>6,271,718</b>	<b>7,202,182</b>	<b>7,202,182</b>	<b>7,202,182</b>
<b>Ending Fund Balance</b>	<b>\$ 7,202,181</b>	<b>\$ 8,251,226</b>	<b>\$ 8,251,226</b>	<b>\$ 8,726,504</b>

# 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 those rates were held flat in 2021.



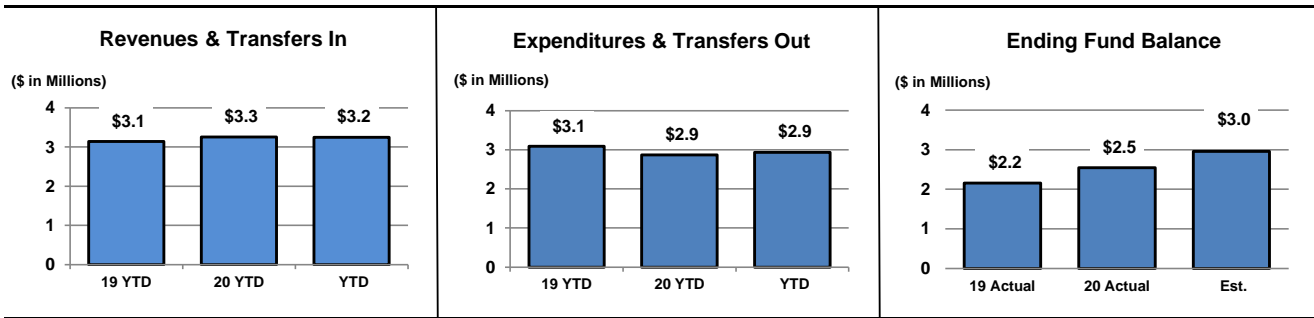
**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
*For the month ending December 31, 2021, with comparative actuals ending December 31, 2020*

	2020 YTD		2021 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts
<b>Revenues &amp; Transfers In</b>				
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	57,981	48,604	48,604	57,234
Intergovernmental	-	-	-	-
Charges for Services	2,024,400	1,898,498	1,898,498	2,076,350
Fines & Forfeitures	-	-	-	-
Miscellaneous	1,031	-	-	212
Reimbursements	-	199	199	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,083,411</b>	<b>1,947,301</b>	<b>1,947,301</b>	<b>2,133,796</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 833,510	\$ 861,106	\$ 861,106	\$ 781,030
Contractuals	798,093	1,269,205	1,300,805	924,350
Debt Service	-	-	-	-
Commodities	31,747	109,165	77,565	44,246
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	80,225	80,572	80,572	80,572
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,743,576</b>	<b>2,320,048</b>	<b>2,320,048</b>	<b>1,830,198</b>
<b>Net Change in Fund Balance</b>	<b>339,835</b>	<b>(372,747)</b>	<b>(372,747)</b>	<b>303,598</b>
<b>Actual Beginning Fund Balance</b>	<b>439,536</b>	<b>779,371</b>	<b>779,371</b>	<b>779,371</b>
<b>Ending Fund Balance</b>	<b>\$ 779,371</b>	<b>\$ 406,624</b>	<b>\$ 406,624</b>	<b>\$ 1,082,969</b>

# 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



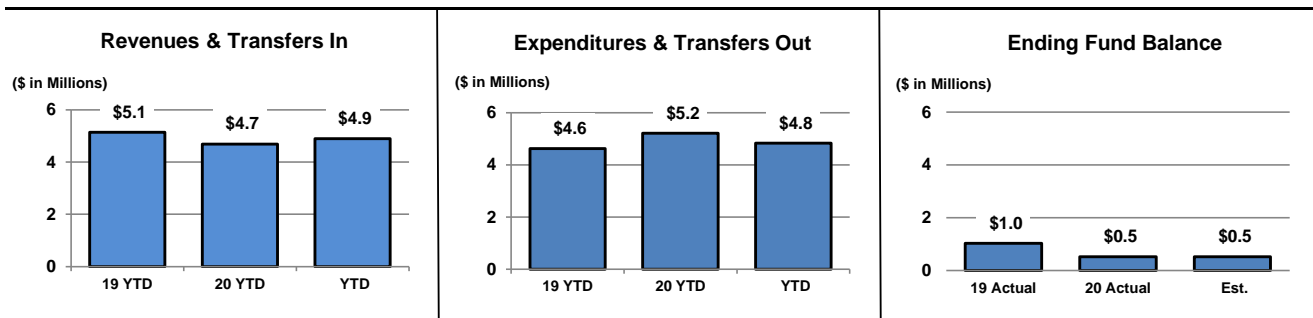
**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

	2020 YTD	2021 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	3,234,089	3,341,946	3,341,946	3,247,551
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	460	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	14,560	-	-	732
Reimbursements	-	-	-	-
Use of Money & Property	2,023	12,878	12,878	1,260
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>3,251,132</b>	<b>3,354,824</b>	<b>3,354,824</b>	<b>3,249,542</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ -	\$ -	\$ -	\$ -
Contractuals	2,186,808	2,518,432	2,518,432	2,244,698
Debt Service	-	-	-	-
Commodities	29,873	55,968	55,968	45,475
Capital Improvements	-	-	-	-
Capital Outlay	(1,957)	-	-	-
Transfers Out	649,878	646,033	646,033	646,033
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,864,602</b>	<b>3,220,433</b>	<b>3,220,433</b>	<b>2,936,206</b>
<b>Net Change in Fund Balance</b>	<b>386,530</b>	<b>134,391</b>	<b>134,391</b>	<b>313,337</b>
<b>Actual Beginning Fund Balance</b>	<b>2,156,333</b>	<b>2,542,863</b>	<b>2,542,863</b>	<b>2,542,863</b>
<b>Ending Fund Balance</b>	<b>\$ 2,542,863</b>	<b>\$ 2,677,254</b>	<b>\$ 2,677,254</b>	<b>\$ 2,856,200</b>

# 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.



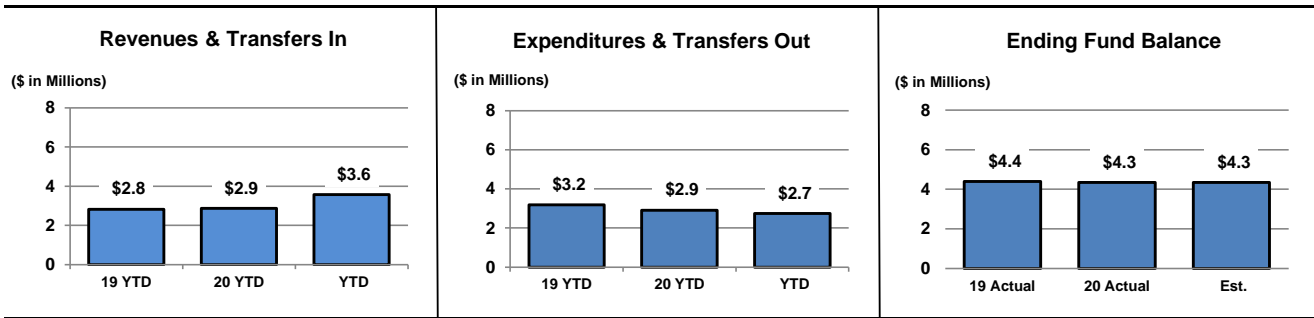
**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
 For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

	2020 YTD		2021 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts
<b>Revenues &amp; Transfers In</b>				
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	34,300	31,955	31,955	25,200
Charges for Services	4,649,629	5,295,756	5,295,756	4,856,673
Fines & Forfeitures	-	-	-	-
Miscellaneous	6,337	32,842	32,842	6,027
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>4,690,266</b>	<b>5,360,552</b>	<b>5,360,552</b>	<b>4,887,900</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 3,513,723	\$ 3,988,950	\$ 3,912,146	\$ 3,664,035
Contractuals	1,120,482	1,092,679	1,116,362	1,076,062
Debt Service	-	-	-	-
Commodities	43,971	39,587	92,708	83,820
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	529,808	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>5,207,984</b>	<b>5,121,216</b>	<b>5,121,216</b>	<b>4,823,917</b>
<b>Net Change in Fund Balance</b>	<b>(517,718)</b>	<b>239,336</b>	<b>239,336</b>	<b>63,983</b>
<b>Actual Beginning Fund Balance</b>	<b>1,024,926</b>	<b>519,298</b>	<b>519,298</b>	<b>519,298</b>
<b>Ending Fund Balance</b>	<b>\$ 507,208</b>	<b>\$ 758,634</b>	<b>\$ 758,634</b>	<b>\$ 583,281</b>

# 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.



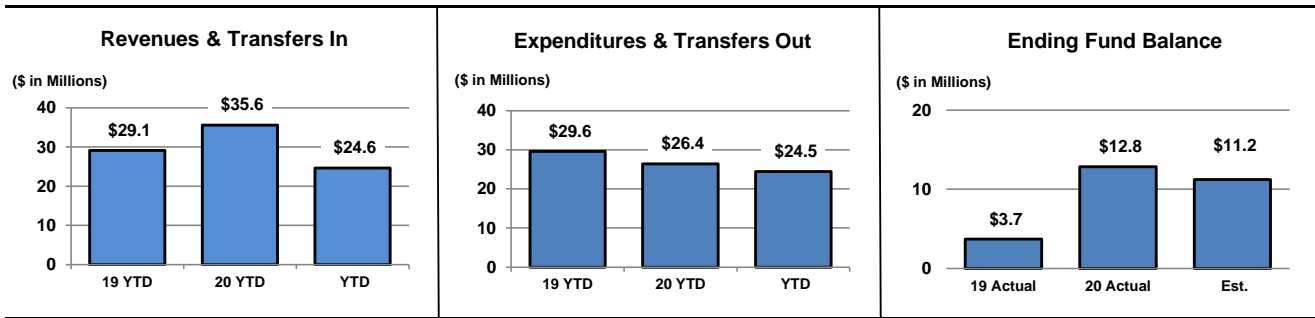
**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
*For the month ending December 31, 2021, with comparative actuals ending December 31, 2020*

	2020 YTD	2021 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
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	2,606,440	2,590,259	2,590,259	3,258,014
Charges for Services	221,934	257,500	257,500	252,250
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	-	-	35,354
Reimbursements	35,543	22,500	22,500	17,208
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,863,917</b>	<b>2,870,259</b>	<b>2,870,259</b>	<b>3,562,825</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 1,311,656	\$ 1,571,630	\$ 1,571,630	\$ 1,327,860
Contractuals	1,565,446	2,090,706	2,088,929	1,413,512
Debt Service	-	-	-	-
Commodities	34,559	24,700	26,477	8,089
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,911,662</b>	<b>3,687,036</b>	<b>3,687,036</b>	<b>2,749,462</b>
<b>Net Change in Fund Balance</b>	<b>(47,745)</b>	<b>(816,777)</b>	<b>(816,777)</b>	<b>813,364</b>
<b>Actual Beginning Fund Balance</b>	<b>4,387,474</b>	<b>4,339,729</b>	<b>4,339,729</b>	<b>4,339,729</b>
<b>Ending Fund Balance</b>	<b>\$ 4,339,729</b>	<b>\$ 3,522,952</b>	<b>\$ 3,522,952</b>	<b>\$ 5,153,093</b>

# 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.



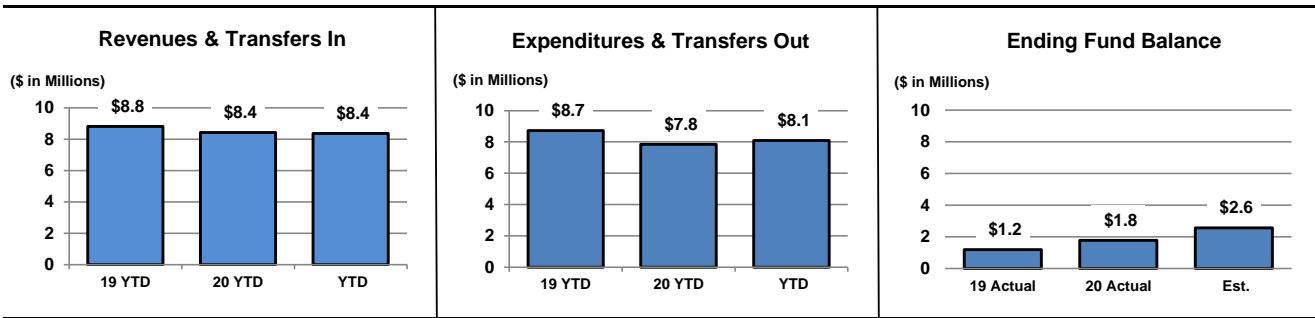
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

	2020 YTD		2021 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts
<b>Revenues &amp; Transfers In</b>				
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	11,903,508	11,582,234	15,087,796	12,153,515
Charges for Services	12,764,013	29,775,645	29,775,645	12,315,658
Fines & Forfeitures	-	-	-	-
Miscellaneous	39,430	5,150	7,524	18,182
Reimbursements	39,358	39,278	39,278	39,659
Use of Money & Property	3,790	7,500	7,500	9,995
Transfers In & Other Proceeds	10,808,737	47,385	47,385	57,234
<b>Total Revenues &amp; Transfers In</b>	<b>35,558,835</b>	<b>41,457,192</b>	<b>44,965,129</b>	<b>24,594,243</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 19,357,330	\$ 29,310,947	\$ 31,630,547	\$ 17,561,587
Contractuals	6,890,660	12,131,722	13,294,444	6,838,001
Debt Service	-	-	-	-
Commodities	174,146	608,738	714,805	41,328
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	21,179	21,179
<b>Total Expenditures &amp; Transfers Out</b>	<b>26,422,137</b>	<b>42,051,407</b>	<b>45,660,975</b>	<b>24,462,094</b>
<b>Net Change in Fund Balance</b>	<b>9,136,699</b>	<b>(594,215)</b>	<b>(695,846)</b>	<b>132,149</b>
<b>Actual Beginning Fund Balance</b>	<b>3,694,654</b>	<b>12,831,353</b>	<b>12,831,353</b>	<b>12,831,353</b>
<b>Ending Fund Balance</b>	<b>\$ 12,831,353</b>	<b>\$ 12,237,138</b>	<b>\$ 12,135,507</b>	<b>\$ 12,963,502</b>

# 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.

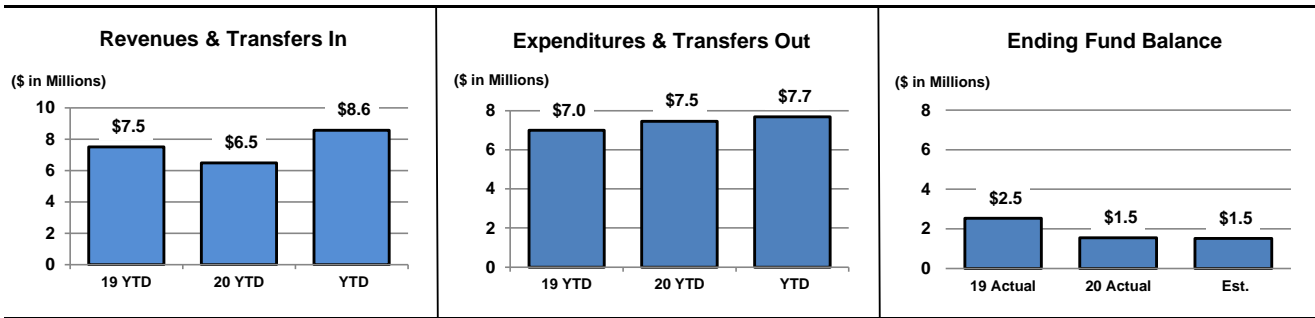


**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
*For the month ending December 31, 2021, with comparative actuals ending December 31, 2020*

	2020 YTD		2021 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
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	7,760,473	8,994,502	14,088,356	7,874,382
Charges for Services	325,128	556,300	695,009	422,154
Fines & Forfeitures	-	-	-	-
Miscellaneous	77	200	200	10,858
Reimbursements	13,215	5,000	5,000	8,357
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	322,791	825,000	1,237,501	48,892
<b>Total Revenues &amp; Transfers In</b>	<b>8,421,682</b>	<b>10,381,002</b>	<b>16,026,066</b>	<b>8,364,643</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 6,974,860	\$ 8,506,423	\$ 12,715,437	\$ 6,873,257
Contractuals	706,027	1,488,205	2,720,634	1,063,115
Debt Service	-	-	-	-
Commodities	154,920	386,374	524,746	159,796
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>7,835,807</b>	<b>10,381,002</b>	<b>15,960,818</b>	<b>8,096,168</b>
<b>Net Change in Fund Balance</b>	<b>585,875</b>	<b>0</b>	<b>65,248</b>	<b>268,475</b>
<b>Actual Beginning Fund Balance</b>	<b>1,194,400</b>	<b>1,780,276</b>	<b>1,780,276</b>	<b>1,780,276</b>
<b>Ending Fund Balance</b>	<b>\$ 1,780,275</b>	<b>\$ 1,780,276</b>	<b>\$ 1,845,524</b>	<b>\$ 2,048,751</b>

# 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.



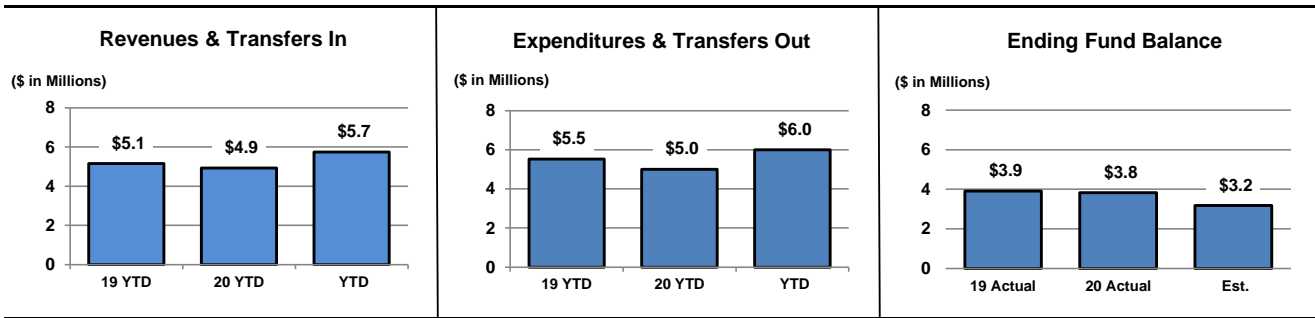
**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
 For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

	2020 YTD	2021 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
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	6,181,059	8,896,012	9,755,467	8,094,436
Charges for Services	27,692	18,860	18,860	369,731
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	9,185	9,185	186
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	263,689	334,224	334,224	109,374
<b>Total Revenues &amp; Transfers In</b>	<b>6,472,440</b>	<b>9,258,281</b>	<b>10,117,736</b>	<b>8,573,727</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 1,808,063	\$ 2,089,606	\$ 2,587,150	\$ 2,010,695
Contractuals	5,598,438	7,008,439	7,234,550	5,598,450
Debt Service	-	-	-	-
Commodities	51,154	48,304	184,104	76,528
Capital Improvements	-	-	-	-
Capital Outlay	-	112,365	112,365	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>7,457,655</b>	<b>9,258,714</b>	<b>10,118,169</b>	<b>7,685,673</b>
<b>Net Change in Fund Balance</b>	<b>(985,215)</b>	<b>(433)</b>	<b>(433)</b>	<b>888,055</b>
<b>Actual Beginning Fund Balance</b>	<b>2,535,186</b>	<b>1,549,971</b>	<b>1,549,971</b>	<b>1,549,971</b>
<b>Ending Fund Balance</b>	<b>\$ 1,549,971</b>	<b>\$ 1,549,538</b>	<b>\$ 1,549,538</b>	<b>\$ 2,438,026</b>



# 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.



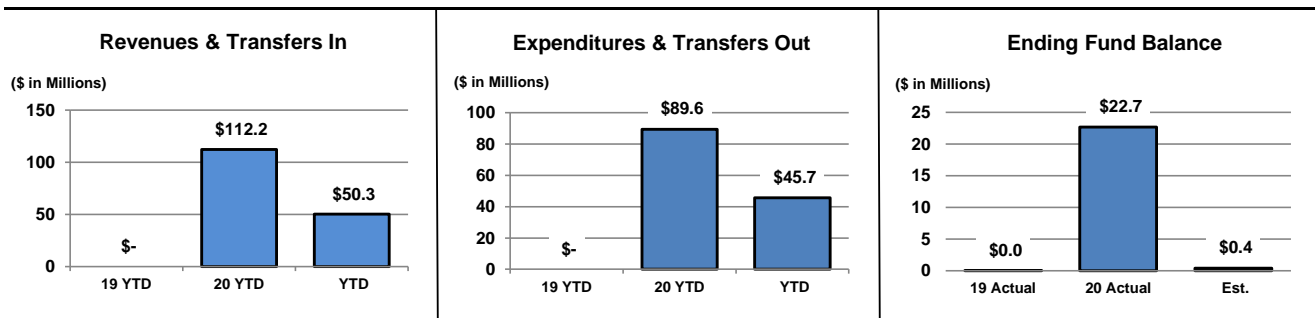
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

	2020 YTD		2021 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts
<b>Revenues &amp; Transfers In</b>				
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	4,768,062	5,872,274	10,528,654	5,295,906
Charges for Services	329,942	368,743	478,589	449,673
Fines & Forfeitures	-	-	-	-
Miscellaneous	(175,291)	12,143	12,143	(19,644)
Reimbursements	2,514	12,965	12,965	13,766
Use of Money & Property	-	0	0	-
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>4,925,227</b>	<b>6,266,125</b>	<b>11,032,351</b>	<b>5,739,700</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 3,929,588	\$ 4,862,904	\$ 6,728,463	\$ 4,624,943
Contractuals	764,358	1,357,510	3,963,405	1,105,058
Debt Service	-	-	-	-
Commodities	312,822	762,147	1,056,919	266,972
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>5,006,768</b>	<b>6,982,561</b>	<b>11,748,787</b>	<b>5,996,973</b>
<b>Net Change in Fund Balance</b>	<b>(81,541)</b>	<b>(716,436)</b>	<b>(716,436)</b>	<b>(257,272)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,902,613</b>	<b>3,821,072</b>	<b>3,821,072</b>	<b>3,821,072</b>
<b>Ending Fund Balance</b>	<b>\$ 3,821,072</b>	<b>\$ 3,104,636</b>	<b>\$ 3,104,636</b>	<b>\$ 3,563,800</b>

# 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. This program is used to track general eligible expenses for Sedgwick County and will be used to manage anticipated additional funding in 2021.



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

For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

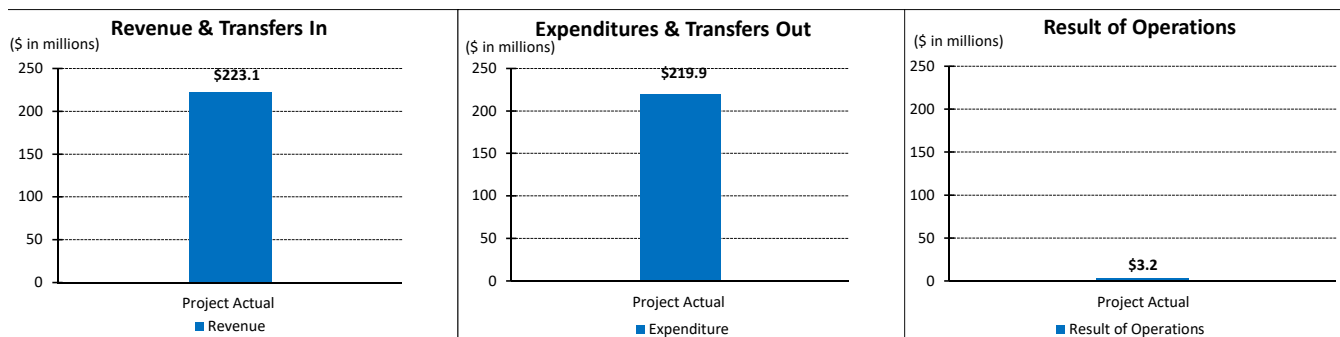
	2020 YTD		2021 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts	Annual Budgeted Amounts	YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	111,342,279	-	50,201,817	50,241,336
Charges for Services	816,458	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	-	1,186	-
Reimbursements	-	-	-	9,948
Use of Money & Property	52,776	-	-	2,680
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>112,211,513</b>	<b>-</b>	<b>50,203,003</b>	<b>50,253,964</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 2,645,478	\$ -	\$ 22,551,397	\$ 22,551,397
Contractuals	39,531,872	-	27,702,096	24,723,358
Debt Service	-	-	-	-
Commodities	16,459,790	-	1,966,992	(1,603,750)
Capital Improvements	-	-	-	13,296
Capital Outlay	405,642	-	-	(14,500)
Transfers Out	30,512,673	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>89,555,456</b>	<b>-</b>	<b>52,220,485</b>	<b>45,669,801</b>
<b>Net Change in Fund Balance</b>	<b>22,656,057</b>	<b>-</b>	<b>(2,017,482)</b>	<b>4,584,163</b>
<b>Actual Beginning Fund Balance</b>	<b>289</b>	<b>22,656,346</b>	<b>22,656,346</b>	<b>22,656,346</b>
<b>Ending Fund Balance</b>	<b>\$ 22,656,346</b>	<b>\$ 22,656,346</b>	<b>\$ 20,638,864</b>	<b>\$ 27,240,509</b>

# 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 will reimburse SMG for any net operating losses on a monthly basis. SMG will reimburse the County for any net operating profit in a month.



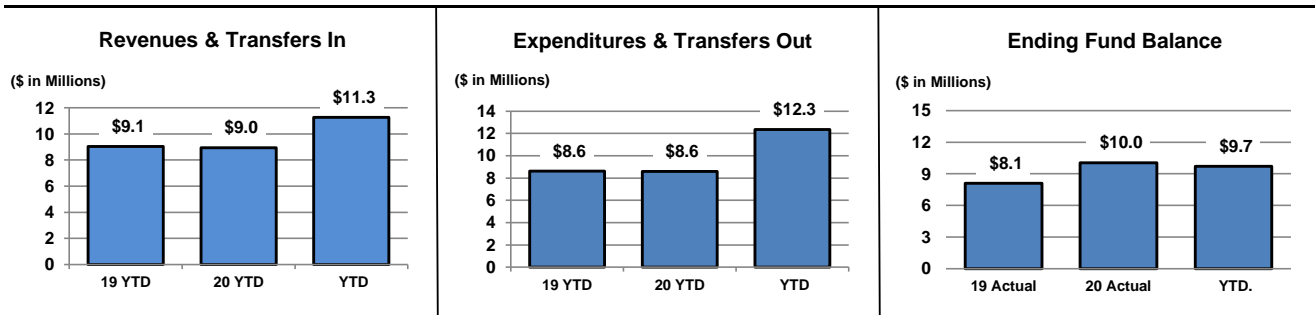
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

	Total Project				
	Budget		FY '05-FY '20 Amounts	FY 2021 Amounts	Total Amounts
	Original	Revised			
<b>Revenues &amp; transfers in</b>					
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	-	-	10,094,765	921,578	\$ 11,016,343
Miscellaneous	-	-	604,494	237,523	\$ 842,017
Reimbursements	-	-	1,765,367	-	\$ 1,765,367
Other proceeds	-	-	4,143,493	2,218,545	\$ 6,362,038
<b>Total revenues &amp; transfers in</b>	<b>184,528,042</b>	<b>205,500,000</b>	<b>223,146,025</b>	<b>13,377,645</b>	<b>236,523,670</b>
<b>Expenditures &amp; transfers out</b>					
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	6,711,971	5,210,723	\$ 11,922,694
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	13,252,354	290,454	\$ 13,542,808
<b>Total expenditures &amp; transfers out</b>	<b>184,528,042</b>	<b>211,408,448</b>	<b>219,925,576</b>	<b>5,501,178</b>	<b>225,426,754</b>
<b>Ending fund balance</b>			<b>\$ 3,220,449</b>		<b>\$ 11,096,916</b>

# 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)

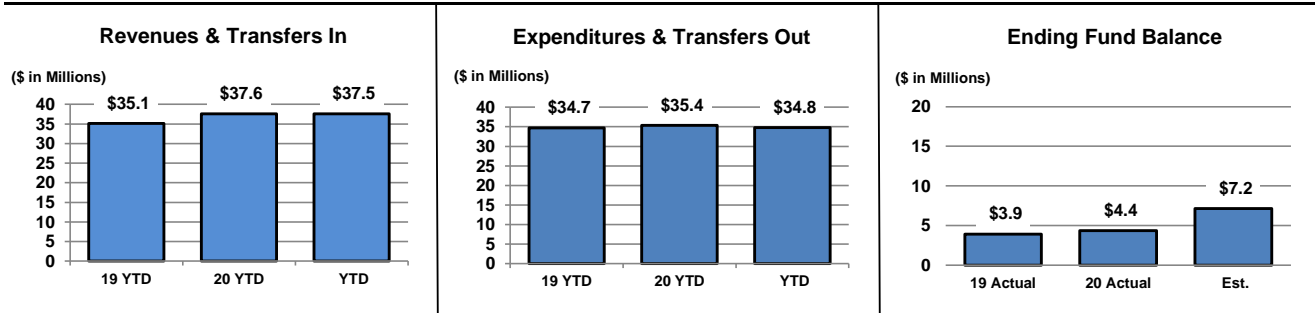
For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

	2020 YTD	2021 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
<b>Revenues &amp; Transfers In</b>				
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	8,661,084	8,503,704	8,503,704	7,842,629
Fines & Forfeitures	-	-	-	-
Miscellaneous	246,257	695,668	695,668	486,763
Reimbursements	44,407	44,840	44,840	44,832
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	2,908,982
<b>Total Revenues &amp; Transfers In</b>	<b>8,951,749</b>	<b>9,244,212</b>	<b>9,244,212</b>	<b>11,283,206</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 961,492	\$ 1,041,608	\$ 1,021,865	\$ 941,633
Contractuals	767,430	680,589	804,482	746,926
Debt Service	-	-	-	-
Commodities	2,725,962	3,400,522	3,762,872	3,582,225
Capital Improvements	-	-	-	-
Capital Outlay	3,531,099	6,578,768	2,172,809	3,130,431
Transfers Out	597,024	-	3,939,459	3,939,459
<b>Total Expenditures &amp; Transfers Out</b>	<b>8,583,007</b>	<b>11,701,487</b>	<b>11,701,487</b>	<b>12,340,673</b>
<b>Net Change in Fund Balance</b>	<b>368,742</b>	<b>(2,457,275)</b>	<b>(2,457,275)</b>	<b>(1,057,467)</b>
<b>Actual Beginning Fund Balance</b>	<b>8,087,549</b>	<b>10,045,362</b>	<b>10,045,362</b>	<b>10,045,362</b>
<b>Ending Fund Balance</b>	<b>\$ 8,456,291</b>	<b>\$ 7,588,087</b>	<b>\$ 7,588,087</b>	<b>\$ 8,987,895</b>

# 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.

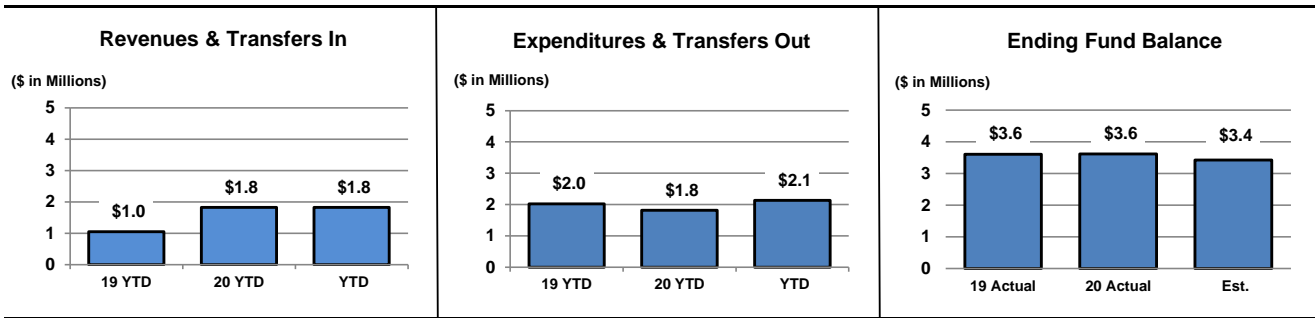


**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

	2020 YTD		2021 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts
<b>Revenues &amp; Transfers In</b>				
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	36,697,632	39,969,304	39,969,304	36,022,178
Fines & Forfeitures	-	-	-	-
Miscellaneous	839,610	76,436	76,436	1,519,113
Reimbursements	-	-	-	-
Use of Money & Property	27,851	143,615	143,615	5,389
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>37,565,093</b>	<b>40,189,355</b>	<b>40,189,355</b>	<b>37,546,680</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 151,045	\$ 303,332	\$ 316,674	\$ 260,360
Contractuals	35,178,391	39,697,042	39,683,700	34,524,656
Debt Service	-	-	-	-
Commodities	30,648	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>35,360,083</b>	<b>40,000,374</b>	<b>40,000,374</b>	<b>34,785,016</b>
<b>Net Change in Fund Balance</b>	<b>2,205,009</b>	<b>188,980</b>	<b>188,980</b>	<b>2,761,664</b>
<b>Actual Beginning Fund Balance</b>	<b>3,911,929</b>	<b>4,354,114</b>	<b>4,354,114</b>	<b>4,354,114</b>
<b>Ending Fund Balance</b>	<b>\$ 6,116,938</b>	<b>\$ 4,543,094</b>	<b>\$ 4,543,094</b>	<b>\$ 7,115,778</b>

# 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.



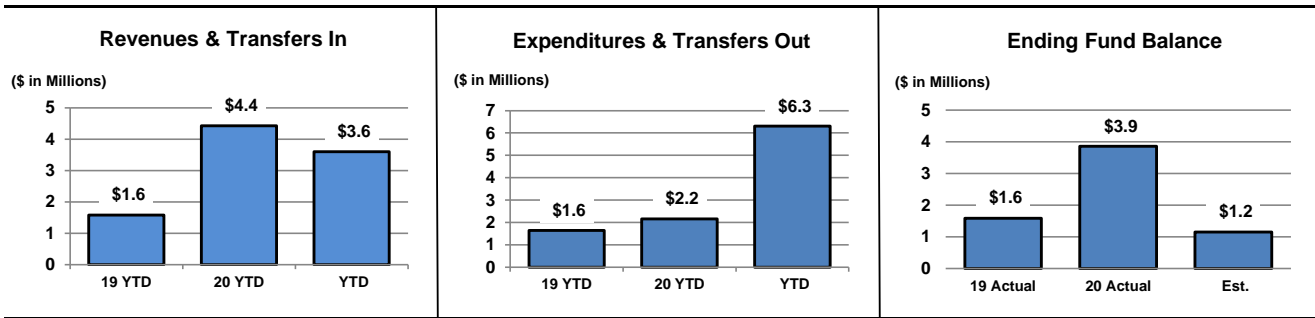
**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
 For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

	2020 YTD		2021 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts
<b>Revenues &amp; Transfers In</b>				
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	1,772,110	1,880,558	1,880,558	1,797,246
Fines & Forfeitures	-	-	-	-
Miscellaneous	145	-	-	6,291
Reimbursements	28,650	2,500	2,500	15,384
Use of Money & Property	19,025	35,765	35,765	2,123
Transfers In & Other Proceeds	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,819,930</b>	<b>1,918,823</b>	<b>1,918,823</b>	<b>1,821,043</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ 158,205	\$ 269,188	\$ 269,188	\$ 177,636
Contractuals	1,614,318	1,902,626	2,192,626	1,895,851
Debt Service	-	-	-	-
Commodities	38,395	-	60,000	59,707
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,810,917</b>	<b>2,171,814</b>	<b>2,521,814</b>	<b>2,133,195</b>
<b>Net Change in Fund Balance</b>	<b>9,013</b>	<b>(252,991)</b>	<b>(602,991)</b>	<b>(312,152)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,608,349</b>	<b>3,617,362</b>	<b>3,617,362</b>	<b>3,617,362</b>
<b>Ending Fund Balance</b>	<b>\$ 3,617,362</b>	<b>\$ 3,364,371</b>	<b>\$ 3,014,371</b>	<b>\$ 3,305,210</b>

# 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.

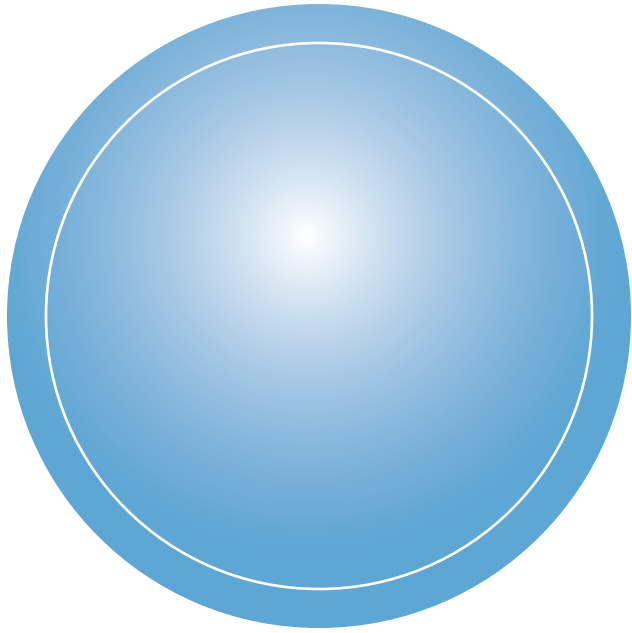


## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending December 31, 2021, with comparative actuals ending December 31, 2020

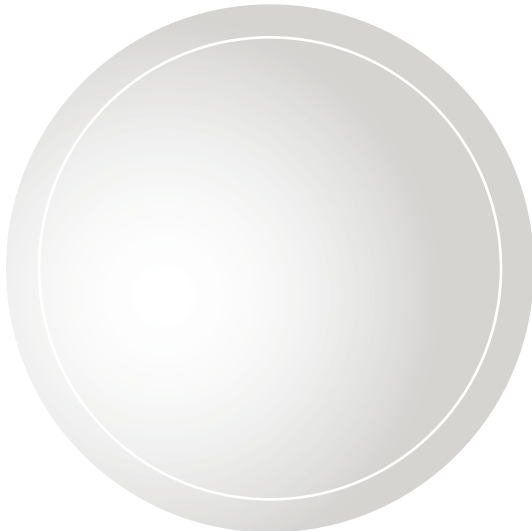
	2020 YTD		2021 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts
<b>Revenues &amp; Transfers In</b>				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	6,320	3,463	3,463	11,487
Reimbursements	2,909,627	33,630	33,630	48,000
Use of Money & Property	5,655	19,111	19,111	777
Transfers In & Other Proceeds	1,500,000	1,149,668	1,149,668	3,540,888
<b>Total Revenues &amp; Transfers In</b>	<b>4,421,602</b>	<b>1,205,872</b>	<b>1,205,872</b>	<b>3,601,152</b>
<b>Expenditures &amp; Transfers Out</b>				
Personnel	\$ -	\$ 171,664	\$ 171,664	\$ 147,268
Contractuals	2,142,573	1,690,872	6,052,872	5,800,305
Debt Service	-	-	-	-
Commodities	11,623	15,000	403,000	352,802
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,154,196</b>	<b>1,877,536</b>	<b>6,627,536</b>	<b>6,300,375</b>
<b>Net Change in Fund Balance</b>	<b>2,267,406</b>	<b>(671,664)</b>	<b>(5,421,664)</b>	<b>(2,699,223)</b>
<b>Actual Beginning Fund Balance</b>	<b>1,588,072</b>	<b>3,855,478</b>	<b>3,855,478</b>	<b>3,855,478</b>
<b>Ending Fund Balance</b>	<b>\$ 3,855,478</b>	<b>\$ 3,183,814</b>	<b>\$ (1,566,186)</b>	<b>\$ 1,156,255</b>

QUARTER  
FINANCIAL  
REPORT



Capital Projects

Capital Projects



2021



Division of Finance - 316-660-7591  
525 N. Main #823 - Wichita, KS 67203

SEDGWICKCOUNTY.ORG



# 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 \$1.3 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 second project listed 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 facility project has not started yet, and the final 2015 bridge project was active until January 2021.
- **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 \$6.0 million, with \$4.6 million committed and \$1.4 million available. Significant current projects include the replacement of parking lots on County-owned properties, as well as numerous road and bridge projects.
- **2019:** Budgeted funding for the 2019 CIP totals \$14.8 million, with \$11.3 million committed and \$3.5 million available. Significant current projects include replacing Fire Station 31, upgrading the Juvenile Detention Facility cameras and recording system, a road project, and a bridge project.
- **2020:** Budgeted funding for the 2020 CIP totals \$11.8 million with \$7.0 million committed and \$4.8 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 \$70.8 million with \$58.9 million committed and \$11.9 million available. Significant current projects include the Main Courthouse Chiller Rebuild, replacing the Heating, Ventilation, and Air Conditioning (HVAC) at the Juvenile Residential Facility, and numerous road and bridge projects.

## 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
<b>2005</b>									
<b>Facility</b>									
57011-551	Operations Reserve	Ongoing	Special LST	-	1,280,828	-	1,280,828	-	TBD
<b>Annual Total</b>				-	<b>1,280,828</b>	-	<b>1,280,828</b>	-	-
<b>2012</b>									
<b>Facility</b>									
14971-234	Relocate Fire Station 36	Completed	Cash	2,240,519	1,790,429	1,790,429	-	-	12/31/2012
<b>Drainage</b>									
23964-234	D21 Improve Drainage SW of Hayville-Dsgn	Design	Cash	-	145,000	140,278	4,722	-	12/31/2023
<b>Annual Total</b>				<b>2,240,519</b>	<b>1,935,429</b>	<b>1,930,707</b>	<b>4,722</b>	-	-
<b>2013</b>									
<b>Facility</b>									
17975-234	Update master control adult detention	Completed	Cash	2,022,322	2,806,434	2,806,434	-	-	12/31/2017
<b>Annual Total</b>				<b>2,022,322</b>	<b>2,806,434</b>	<b>2,806,434</b>	-	-	-

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2015</b>									
<b>Facility</b>									
12987-402	Construct EMS Garage Facility	Not Started	Bond	257,740	-	-	-	-	TBD
<b>Roads</b>									
21516-231	R330 Aviation Pathway-Derby to Wichita	Completed	LST	1,345,500	461,635	461,635	-	14,367	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
<b>Bridges</b>									
21529-231	B471 53rd St N btw 231st and 247th St W	Completed	LST	70,000	51,200	51,200	-	-	01/01/2021
				<b>Annual Total</b>	<b>2,173,240</b>	<b>1,012,835</b>	<b>917,835</b>	<b>95,000</b>	<b>14,367</b>
<b>2017</b>									
<b>Facility</b>									
17001-230	Law Enforcement Training Center	Completed	Cash	5,500,000	6,126,222	5,894,791	231,431	2,542	12/31/2017
<b>Bridges</b>									
21494-231	B485 151st St W over Ninescah-17	Design	LST	350,000	287,800	230,700	57,100	-	01/01/2023
21503-231	B491 71st St. S. btw Webb&Greenwich-16+	Completed	LST	227,005	227,005	174,422	52,583	4,035	10/01/2021
21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Ongoing	LST	200,000	100,000	42,451	57,549	2,158	TBD
				<b>Annual Total</b>	<b>6,277,005</b>	<b>6,342,365</b>	<b>398,662</b>	<b>8,735</b>	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2018</b>									
<b>Facility</b>									
91005-230	Replace Parking Lots - County-owned prop	Ongoing	Cash	-	184,421	140,555	43,866	-	TBD
<b>Roads</b>									
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 Greenwch 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
<b>Bridges</b>									
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
<b>Annual Total</b>				<b>1,500,000</b>	<b>6,029,074</b>	<b>4,580,049</b>	<b>1,449,024</b>	<b>-</b>	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2019</b>									
<b>Facility</b>									
14976-241	Replace Fire Station 31	Post-Construction & Occupancy	Cash	-	2,410,558	2,374,167	36,391	1,306,871	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	12,930	TBD
91006-230	ADF 1st Floor & Courthouse Space	Post-Construction & Occupancy	Bond	-	6,714,688	6,478,450	236,238	699,508	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	-	3,000,000	133,873	2,866,127	41,395	TBD
<b>Drainage</b>									
23002-230	D21 Design Ph. 1 Drainage SW of Hysville	Ongoing	Cash	-	38,205	38,205	-	1,651	TBD
<b>Roads</b>									
21482-231	R352 Repair Pavement 127th E	Completed	LST	-	150,000	138,123	11,877	138,123	06/30/2019
<b>Annual Total</b>				<b>712,132</b>	<b>14,750,069</b>	<b>11,285,452</b>	<b>3,464,616</b>	<b>2,200,478</b>	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2020</b>									
<b>Facility</b>									
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	206,311	04/30/2021
91009-230	Energy Savings	Not Started	Cash	-	225,486	-	225,486	-	TBD
<b>Drainage</b>									
23001-230	D25 WVCFC System Major Maint & Repair	Ongoing	Cash	500,000	2,657,500	1,628,920	1,028,580	1,072,963	TBD
<b>Roads</b>									
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	44,220	12/31/2023
21472-231	R351 Intersection Impvmt 55th S Meridian	Completed	Bond	-	750,000	464,576	285,424	60,455	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	-	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
<b>2020</b>									
<b>Bridges</b>									
21461-231	B510 71st S btwn Webb & Greenwich pt 2	Completed	Bond	-	850,000	523,222	326,778	523,222	10/01/2021
21464-231	B505 Rehab Ridge Rd over Arkansas Riv	Design	LST	-	410,000	104,510	305,490	69,584	12/31/2022
21465-231	B504 Rehab on 151st W over Arkansas Riv.	Design	LST	-	60,000	55,000	5,000	44,000	12/31/2022
21468-231	B491 71st S S btwn Webb & Greenwich pt 1	Completed	Bond	-	850,000	546,868	303,132	546,868	10/01/2021
21469-231	B490 Replace on 143rd E north of Pawnee	Completed	Bond	-	800,000	725,117	74,883	-	10/31/2020
21470-231	B485 Replace on 151st W over Ninnescah	Design	LST	-	50,000	-	50,000	-	12/31/2022
21474-231	B513 93rd N btwn 119th & 135th W	Completed	LST	-	543,762	543,762	-	444,672	05/07/2021
21479-231	B495 247th W btwn 77th & 85th N	Completed	Bond	-	691,379	549,050	142,328	348,226	03/24/2021
21505-231	B489 Hydraulic btw 111th & 119th St. S.	Completed	LST	200,000	899,995	418,855	481,140	2,100	03/19/2021
<b>Annual Total</b>				<b>700,000</b>	<b>11,756,247</b>	<b>7,013,562</b>	<b>4,744,684</b>	<b>3,701,241</b>	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2021</b>									
<b>Facility</b>									
13001-230	Outdoor Warming Device 2017	Ongoing	Cash	110,000	554,500	448,067	106,433	108,042	TBD
33006-230	JRF HVAC System Replacement	Design	Cash	-	366,253	24,259	341,994	17,049	TBD
38001-230	Health Department Flooring at 1900 E 9th	Post-Construction & Occupancy	Cash	-	45,557	25,701	19,856	25,701	TBD
91002-230	Replace Roofs County Owned Buildings-16	Ongoing	Cash	169,968	434,836	425,427	9,409	75,680	TBD
91010-230	Main Courthouse Chiller Rebuild	Construction	Cash	-	141,111	133,121	7,990	133,121	TBD
<b>Drainage</b>									
23003-230	Spring Creek/Derby Erosion Design	Design	Cash	-	75,000	72,800	2,200	41,787	01/31/2022
<b>Roads</b>									
21448-231	R360 77th N & Seneca Improvements	Construction	LST	-	429,201	-	429,201	-	04/30/2022
21458-231	R359 95 S for 1/2 mi. E of 135 W	Design	LST	-	250,000	29,221	220,779	29,221	09/30/2022
21459-231	R357 61st N from 151st W to 1/2 mi. W	Design	LST	-	52,000	52,000	-	10,451	06/30/2023
21460-231	R356 151st N frm 53rd N to K-96	Design	LST	-	250,000	188,000	62,000	34,864	06/30/2023
21501-231	R328 NW Bypass RoW Acquisition K-254 '17	Right Of Way Acquisition R/W	LST	661,000	2,300,000	2,300,000	-	1,000,000	TBD
21502-231	R264 Improve Drainage County RoW 2017+	Ongoing	LST	500,000	2,500,000	1,918,842	581,158	666,101	TBD
21514-231	R175 Preventive Maintenance-2016+	Ongoing	LST	19,916,667	55,035,967	50,022,492	5,013,475	6,309,404	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Ongoing	LST	400,000	1,156,277	817,429	338,848	26,292	TBD



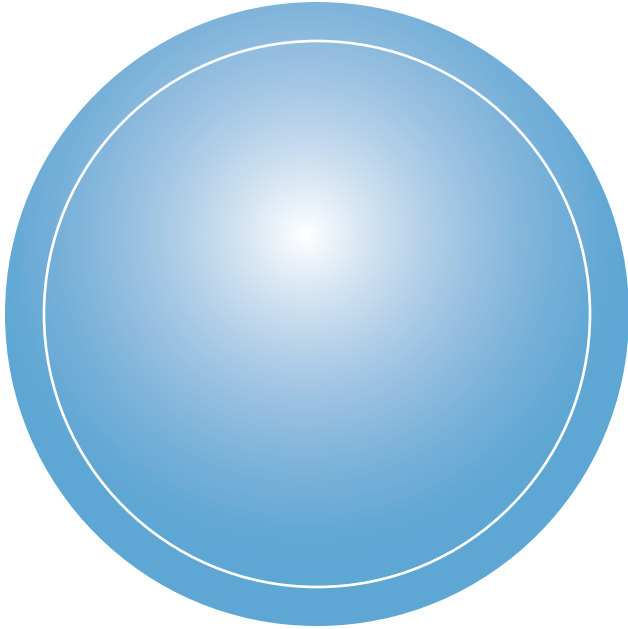
Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2021</b>									
<b>Bridges</b>									
21449-231	B517 Rehab 63rd St S over Arkansas River	Design	LST	-	100,000	99,993	7	37,093	12/31/2025
21450-231	B516 Tracy btwn 103rd & Diagonal	Not Started	LST	-	70,000	-	70,000	-	TBD
21451-231	B515 151st W btwn 101st & 109th N	Not Started	LST	-	70,000	-	70,000	-	TBD
21452-231	B514 87th S btwn Seneca & Broadway	Design	LST	-	100,000	95,000	5,000	-	12/31/2025
21453-231	B512 Rehab on Zoo at MS Mitchell Floodwa	Design	LST	-	100,000	86,620	13,380	55,316	TBD
21454-231	B509 215th S W btwn 31st S & MacArthur	Design	LST	-	50,000	44,500	5,500	-	12/31/2024
21455-231	B508 21st S N btwn 375th & 391st S W	Design	LST	-	70,000	48,000	22,000	31,200	12/31/2022
21456-231	B502 Greenwich btwn 109th & 117th St N	Design	LST	-	65,000	65,000	-	-	12/31/2024
21457-231	B498 143rd E btwn Pawnee & 31st S	Design	LST	-	50,000	49,500	500	-	12/31/2024
21462-231	B507 Greenwich btwn 117th & 125th N.	Design	LST	-	150,000	61,530	88,470	39,147	12/31/2022
21463-231	B506 85th St N btwn Oliver & Woodlawn	Design	LST	-	170,000	86,874	83,126	54,374	12/31/2022
21466-231	B494 143rd St E btwn 69th & 77th N	Design	LST	-	150,000	69,761	80,239	24,761	12/31/2022
21467-231	B492 103rd St S btwn 103rd & 119th W	Completed	Bond	-	700,000	277,203	422,797	277,203	06/30/2021
21475-231	B501 103rd S btwn Ridge & Hoover	Completed	Bond	-	750,000	358,424	391,576	312,824	08/30/2021
21476-231	B500 103rd S btwn 119th & 135th W	Design	Bond	-	750,000	49,800	700,200	-	09/30/2022
21477-231	B497 Ridge btwn 39th & 47th S.	Construction	Bond	-	978,000	840,262	137,738	304,950	04/30/2022

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2021</b>									
21478-231	B496 183rd W btwn 45th & 53rd N	Design	Bond	-	1,400,000	118,577	1,281,423	26,374	09/30/2022
21480-231	B493 199th W btwn Central & 13th N	Design	Bond	-	1,497,000	84,000	1,413,000	-	09/30/2022
<b>Annual Total</b>				<b>21,757,635</b>	<b>70,810,703</b>	<b>58,892,405</b>	<b>11,918,298</b>	<b>9,640,954</b>	
<b>Total All Years</b>				<b>37,382,853</b>	<b>117,124,645</b>	<b>93,768,809</b>	<b>23,355,836</b>	<b>15,565,775</b>	

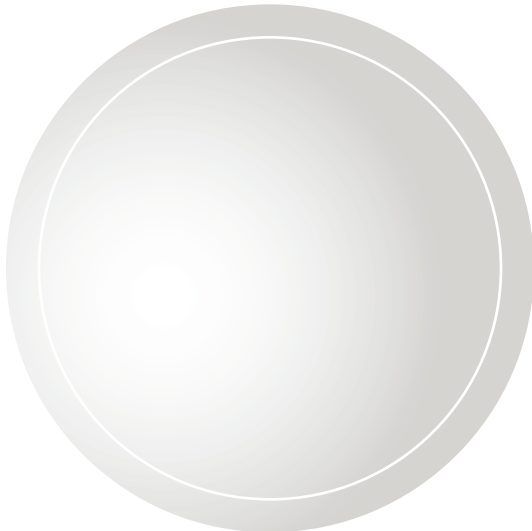
Fund	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD
<b>Summary Total by Fund</b>						
	Sales Tx Road/Bridge	-	10,016,379	4,537,099	5,479,280	2,400,121
	Sales Tx Road/Bridge	1,500,000	3,911,653	3,650,485	261,167	-
	Sales Tx Road/Bridge	24,370,172	70,526,477	60,136,664	10,389,813	9,851,305
	Sales Tx Road/Bridge	-	975,000	975,000	-	-
	Fire Dist Spec Equip	-	2,410,558	2,374,167	36,391	1,306,871
	Bldg & Equipment	257,740	-	-	-	-
	Bldg & Equipment	-	37,963,072	37,963,072	-	-
	Arena Construction	-	3,267,623	1,986,795	1,280,828	-
	Capital Improvements	-	8,812,688	7,314,044	1,498,644	699,508
	Capital Improvements	11,254,941	21,557,736	16,316,211	5,241,525	1,739,171
	Capital Improvements	37,784	2,811,096	2,677,428	133,668	-
	<b>Total All Funds</b>	<b>\$ 37,420,637</b>	<b>\$ 162,252,282</b>	<b>\$ 137,930,966</b>	<b>\$ 24,321,316</b>	<b>\$ 15,996,976</b>
<b>Summary Total by Project Type</b>						
	Bridges	2,547,005	16,967,793	10,050,686	6,917,107	3,148,106
	Drainage	500,000	2,915,705	1,880,203	1,035,502	1,116,401
	Facility	11,050,465	73,057,082	66,347,121	6,709,960	3,060,350
	Roads	23,323,167	69,311,702	59,652,955	9,658,747	8,672,119
	<b>Total All Project Types</b>	<b>\$ 37,420,637</b>	<b>\$ 162,252,282</b>	<b>\$ 137,930,966</b>	<b>\$ 24,321,316</b>	<b>\$ 15,996,976</b>

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QUARTER  
FINANCIAL  
REPORT



Fund Statements



Division of Finance - 316-660-7591  
525 N. Main #823 - Wichita, KS 67203

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# Fund Statements

## 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 64-79 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 December 31, 2021 are as follows:

- Fund balances for the governmental funds totaled \$225.5 million, an increase of \$32.3 million since the end of 2020. The following table depicts the financial position at December 31 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund Type	December 31, 2021 Fund Balance	Change in Fund Balance
General	\$ 88,546,893	\$ (5,372,968)
Fed/State Assistance	59,483,605	30,597,832
Public Building Commission	1,470,451	11,399
Debt Service	1,474,558	442,702
Debt Proceeds	5,039,439	(2,199,358)
Other	69,452,522	8,845,224
<b>Totals</b>	<b>\$ 225,467,468</b>	<b>\$ 32,324,831</b>

- Governmental funds revenues were \$434.1 million for the period ending December 31, 2021, an increase of \$12.5 million compared to 2020. Property tax revenue was up \$8.6 million from last year, and intergovernmental revenue increased \$2.2 million. Charges for services decreased \$1.4 million from 2020 to 2021. Investment income also decreased \$5.5 million for 2021.
- Governmental funds expenditures were \$401.8 million as of December 31, 2021, an increase of \$12.5 million from last year. General government expenditures increased \$10.9 million from 2020 to 2021. Public safety expenditures increased roughly \$2.9 million and culture and recreation expenses increased slightly \$0.1 million from last year. Health and welfare expenditures were down \$1.4 million and debt service expenses decreased \$1.5 million from last year.
- The unrestricted fund balances of the governmental funds totaled \$127.0 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 \$1.5 million, a slight increase of \$0.01 million since the end of 2020. 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 totaled \$1.5 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, a decrease of \$2.2 million since the end of 2020.
- Net position of the Arena Fund (the County's only Enterprise Fund) totaled nearly \$144.2 million at December 31. Of this amount, \$132.6 million is invested in capital assets and \$11.5 million represents unrestricted net position.
- Net position of the Internal Service Funds totaled \$37.2 million. Of this amount, \$9.8 million is invested in capital assets and \$27.4 million represents unrestricted net position.

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**SEDGWICK COUNTY, KANSAS**

*Balance Sheet*

**Governmental Funds**

**December 31, 2021**

*(with comparative totals for December 31, 2020)*

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
<b>Assets:</b>			
Cash, including investments	\$ 86,005,672	\$ 60,521,210	\$ 18,184
Restricted investment	-	-	1,452,267
Advance receivable	-	-	-
Due from other funds	3,874,602	-	-
Due from other agencies	2,098	13,865	-
Accounts receivable	540,465	918,659	-
Property tax receivable	130,090,057	-	-
Sales tax receivable	3,115,410	-	-
Interest receivable	175,218	-	-
Prepaid items	2,099,975	-	-
Lease receivable	-	-	82,620,350
Notes receivable	468,022	-	-
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	-	40,458	-
<b>Total assets</b>	<b>\$ 226,371,519</b>	<b>\$ 61,494,192</b>	<b>\$ 84,090,801</b>
<b>Liabilities:</b>			
Accounts payable	2,467,918	504,854	-
Accrued wages	5,028,793	1,505,100	-
Advance - grants	-	-	-
Due to other funds	-	-	-
Advance payable	-	-	-
Due to other entities	237,858	633	-
<b>Total liabilities</b>	<b>7,734,569</b>	<b>2,010,587</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>			
Deferred property tax revenue	130,090,057	-	-
Unavailable revenue - accounts receivable	-	-	-
Deferred lease receivable	-	-	82,620,350
Unavailable revenue - special assessments	-	-	-
<b>Total deferred inflows of resources</b>	<b>130,090,057</b>	<b>-</b>	<b>82,620,350</b>
<b>Fund balances:</b>			
<b>Nonspendable:</b>			
Inventories	\$ -	\$ 40,458	\$ -
Advance receivable	-	-	-
Notes receivable	468,022	-	-
Prepaid items	2,099,975	-	-
<b>Restricted:</b>			
General Government	6,560,724	-	-
Debt Service	-	-	18,184
Public Safety	-	30,455,729	-
Public Works	-	-	-
Health and Welfare	-	3,948,734	-
Culture and Recreation	-	-	-
Community Development	-	4,187,575	1,452,267
Capital Outlay	-	-	-
<b>Committed:</b>			
Public Safety	-	11,494	-
Capital Outlay	-	-	-
Health and Welfare	-	1,863,368	-
<b>Assigned:</b>			
General Government	1,695,819	-	-
Public Safety	-	552,686	-
Public Works	-	-	-
Health and Welfare	-	18,405,440	-
Culture and Recreation	4,675	-	-
Community Development	-	18,121	-
Capital Outlay	-	-	-
Unassigned	77,717,678	-	-
<b>Total fund balance</b>	<b>88,546,893</b>	<b>59,483,605</b>	<b>1,470,451</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 226,371,519</b>	<b>\$ 61,494,192</b>	<b>\$ 84,090,801</b>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2021	2020
\$ 1,474,558	\$ 4,259,968	\$ 70,512,488	\$ 222,792,080	\$ 221,960,298
-	-	-	1,452,267	1,440,868
-	-	-	-	4,130,371
-	779,471	-	4,654,073	779,471
-	-	15,295	31,258	3,670,858
-	-	3,188,038	4,647,162	4,357,477
10,865,321	-	33,812,495	174,767,873	169,300,110
-	-	3,115,412	6,230,822	5,359,326
-	-	-	175,218	193,892
-	-	-	2,099,975	2,099,975
-	-	-	82,620,350	82,620,350
-	-	-	468,022	702,033
-	-	-	-	-
1,750,874	-	-	1,750,874	1,750,874
1,822,379	-	-	1,822,379	1,822,379
-	-	450,011	490,469	658,087
<u>\$ 15,913,132</u>	<u>\$ 5,039,439</u>	<u>\$ 111,093,739</u>	<u>\$ 504,002,822</u>	<u>\$ 500,846,369</u>
-	-	555,922	3,528,694	5,509,308
-	-	1,670,589	8,204,482	7,665,462
-	-	-	-	30,890,247
-	-	779,471	779,471	779,471
-	-	3,874,602	3,874,602	4,130,371
-	-	78,650	317,141	248,997
-	-	6,959,234	16,704,390	49,223,856
10,865,321	-	33,812,395	174,767,773	169,300,110
-	-	869,591	869,591	2,986,163
-	-	-	82,620,350	52,620,350
3,573,253	-	-	3,573,253	3,573,253
14,438,574	-	34,681,986	261,830,967	258,479,876
\$ -	\$ -	\$ 450,011	\$ 490,469	658,087
-	-	-	-	4,130,371
-	-	-	468,022	702,033
-	-	-	2,099,975	2,099,975
-	-	3,621,426	10,182,150	8,469,803
1,474,558	-	25,790	1,518,532	1,075,830
-	-	14,370,929	44,826,658	13,714,140
-	-	1,941,738	1,941,738	407,718
-	-	2,141,855	6,090,589	5,533,328
-	-	157,396	157,396	120,712
-	-	21,359	5,661,201	5,682,236
-	5,039,439	19,956,787	24,996,226	22,085,646
-	-	3,342,955	3,354,449	2,822,721
-	-	7,659,100	7,659,100	7,612,949
-	-	-	1,863,368	1,806,134
-	-	-	1,695,819	12,970,014
-	-	3,597,497	4,150,183	3,866,379
-	-	890,215	890,215	840,099
-	-	-	18,405,440	17,411,884
-	-	-	4,675	4,675
-	-	-	18,121	18,121
-	-	12,066,990	12,066,990	13,713,461
-	-	(791,526)	76,926,152	67,396,321
1,474,558	5,039,439	69,452,522	225,467,468	193,142,637
<u>\$ 15,913,132</u>	<u>\$ 5,039,439</u>	<u>\$ 111,093,742</u>	<u>\$ 504,002,825</u>	<u>\$ 500,846,369</u>

**SEDGWICK COUNTY, KANSAS**

**Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For Twelve Months Ended on December 31, 2021  
(with comparative totals for December 31, 2020)**

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission Fund</u>
<b>Revenues</b>			
Property taxes	\$ 135,789,729	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	18,856,386	-	-
Special assessments	-	-	-
Other taxes	253,286	2,623	-
Intergovernmental	1,120,487	119,071,744	-
Charges for services	14,963,066	14,109,009	618,333
Uses of money and property	1,585,427	12,986	1,879,752
Fines and forfeits	346,580	44,639	-
Licenses and permits	8,296,120	-	-
Other	3,226,579	163,497	-
<b>Total revenues</b>	<u>184,437,660</u>	<u>133,404,498</u>	<u>2,498,085</u>
<b>Expenditures</b>			
<b>Current:</b>			
General government	55,459,817	50,998,675	-
Public safety	103,542,881	10,137,669	-
Public works	2,031,823	-	-
Health and welfare	8,704,252	41,260,704	-
Cultural and recreation	11,918,474	-	-
Community Development	1,648,140	619,308	-
<b>Debt service:</b>			
Principal	-	-	600,000
Interest and fiscal charges	-	-	1,886,686
Capital outlay	-	-	-
<b>Total expenditures</b>	<u>183,305,387</u>	<u>103,016,356</u>	<u>2,486,686</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>1,132,273</u>	<u>30,388,142</u>	<u>11,399</u>
<b>Other financing sources (uses)</b>			
Transfers from other funds	3,944	230,869	-
Transfers to other funds	(6,509,185)	(21,179)	-
Premium from issuance of refunding bonds	-	-	-
Premium from issuance of general obligation bonds	-	-	-
Proceeds from capital lease	-	-	-
Issuance of general obligation bonds	-	-	-
<b>Total other financing sources (uses)</b>	<u>(6,505,241)</u>	<u>209,690</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(5,372,968)</u>	<u>30,597,832</u>	<u>11,399</u>
<b>Fund balances, beginning of year</b>	<u>93,919,861</u>	<u>28,885,773</u>	<u>1,459,052</u>
<b>Fund balances, end of period</b>	<u>\$ 88,546,893</u>	<u>\$ 59,483,605</u>	<u>\$ 1,470,451</u>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2021	2020
\$ 12,743,054	\$ -	\$ 45,691,995	\$ 194,224,778	\$ 185,622,713
-	-	3,247,551	3,247,551	3,234,089
-	-	16,601,976	35,458,362	30,735,040
427,427	-	-	427,427	524,606
-	-	138,882	394,791	402,071
-	-	8,868,301	129,060,532	126,872,170
-	-	25,504,626	55,195,034	53,838,069
56,420	354	8,936	3,543,875	9,031,746
-	-	-	391,219	255,194
-	-	87,734	8,383,854	8,034,848
-	-	351,833	3,741,909	2,989,292
<u>13,226,901</u>	<u>354</u>	<u>100,501,834</u>	<u>434,069,332</u>	<u>421,539,838</u>
-	28,100	5,488,355	111,974,947	101,090,898
-	-	44,016,078	157,696,628	154,803,243
-	-	11,539,666	13,571,489	14,000,479
-	-	5,719,490	55,684,446	57,127,810
-	-	15,511	11,933,985	11,838,785
-	-	8,885,626	11,153,074	10,724,759
12,025,000	-	636,309	13,261,309	14,336,934
3,172,016	-	32,287	5,090,989	5,507,238
-	-	21,392,531	21,392,531	26,415,956
<u>15,197,016</u>	<u>28,100</u>	<u>97,725,853</u>	<u>401,759,398</u>	<u>395,846,102</u>
(1,970,115)	(27,746)	2,775,981	32,309,934	25,693,736
2,412,817	-	8,244,682	10,892,312	38,449,190
-	(2,171,612)	(4,700,748)	(13,402,724)	(39,352,166)
-	-	-	-	178,895
-	-	-	-	223,917
-	-	2,525,309	2,525,309	-
-	-	-	-	4,545,000
<u>2,412,817</u>	<u>(2,171,612)</u>	<u>6,069,243</u>	<u>14,897</u>	<u>4,044,836</u>
442,702	(2,199,358)	8,845,224	32,324,831	29,738,572
<u>1,031,856</u>	<u>7,238,797</u>	<u>60,607,298</u>	<u>193,142,637</u>	<u>163,404,065</u>
<u>\$ 1,474,558</u>	<u>\$ 5,039,439</u>	<u>\$ 69,452,522</u>	<u>\$ 225,467,468</u>	<u>\$ 193,142,637</u>

# SEDGWICK COUNTY, KANSAS

## Statement of Net Position Proprietary Funds December 31, 2021

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
<b><u>Assets</u></b>		
<b>Current assets:</b>		
Cash, including investments	\$ 11,730,323	\$ 31,389,375
Inventories, at cost	-	190,564
<b>Restricted assets:</b>		
Cash, including investments	-	-
<b>Total current assets</b>	<b>11,730,323</b>	<b>31,579,939</b>
<b>Noncurrent assets:</b>		
<b>Capital assets:</b>		
Land	13,038,358	40,580
Buildings and improvements	167,667,759	8,319,354
Machinery and equipment	8,491,122	32,965,962
Construction in progress	2,639,095	-
Less accumulated depreciation	(59,206,926)	(31,490,375)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>132,629,408</b>	<b>9,835,521</b>
<b>Total assets</b>	<b>144,359,731</b>	<b>41,415,460</b>
<b><u>Liabilities</u></b>		
<b>Current liabilities:</b>		
Accounts payable	189,220	37,349
Accrued wages	-	60,660
Estimated claims costs payable	-	2,400,000
<b>Total current liabilities</b>	<b>189,220</b>	<b>2,498,009</b>
<b>Noncurrent liabilities:</b>		
Estimated claims costs payable	-	1,684,200
<b>Total liabilities</b>	<b>189,220</b>	<b>4,182,209</b>
<b><u>Net position</u></b>		
Investment in capital assets	132,629,408	9,835,521
Restricted for capital improvements and operations	(189,220)	-
Unrestricted	11,730,323	27,397,730
<b>Total net position</b>	<b>144,170,511</b>	<b>37,233,251</b>
<b>Total liabilities and net position</b>	<b>\$ 144,359,731</b>	<b>\$ 41,415,460</b>

## SEDGWICK COUNTY, KANSAS

### Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For Twelve Months Ended on December 31, 2021

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
<b>Operating revenues:</b>		
Charges for services	\$ 921,578	\$ 45,662,053
Other revenue	237,523	1,645,769
<b>Total operating revenues</b>	<b>1,159,101</b>	<b>47,307,822</b>
<b>Operating expenses:</b>		
Salaries and benefits	-	1,535,860
Contractual services	2,547,993	5,598,089
Utilities	-	61,230
Supplies and fuel	-	3,896,140
Administrative charges	-	235,609
Depreciation expense	5,154,387	2,149,939
Claims expense	-	35,657,511
Other expense	-	631,534
<b>Total operating expenses</b>	<b>7,702,380</b>	<b>49,765,912</b>
<b>Operating loss</b>	<b>(6,543,279)</b>	<b>(2,458,090)</b>
<b>Nonoperating revenues:</b>		
Federal Grant Revenue	10,000,000	
Investment income	-	8,289
Gain (loss) on sale of assets	-	363,158
<b>Total nonoperating revenues</b>	<b>10,000,000</b>	<b>371,447</b>
<b>Income loss before transfers</b>	<b>3,456,721</b>	<b>(2,086,643)</b>
<b>Transfers:</b>		
Transfers from other funds	-	6,449,870
Transfers to other funds	-	(3,939,459)
<b>Change in net position</b>	<b>3,456,721</b>	<b>423,768</b>
<b>Net position, beginning of year</b>	<b>140,713,790</b>	<b>36,809,483</b>
<b>Net position, end of period</b>	<b>\$ 144,170,511</b>	<b>\$ 37,233,251</b>

**SEDGWICK COUNTY, KANSAS**

**Combining Balance Sheet  
Nonmajor Governmental Funds**

**December 31, 2021**

*(with comparative totals for December 31, 2020)*

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2021	2020
<b>Assets:</b>					
Cash, including investments	\$ 29,938,269	\$ 25,790	\$ 40,548,429	\$ 70,512,488	\$ 62,555,355
Due from other agencies	14,795	-	500	15,295	409,620
Accounts receivable	3,188,038	-	-	3,188,038	3,123,099
Property tax receivable	33,812,495	-	-	33,812,495	40,102,001
Sales tax receivable	-	-	3,115,412	3,115,412	2,679,664
Inventories, at cost	450,011	-	-	450,011	535,047
<b>Total assets</b>	<b>\$ 67,403,608</b>	<b>\$ 25,790</b>	<b>\$ 43,664,341</b>	<b>\$ 111,093,739</b>	<b>\$ 109,404,786</b>
<b>Liabilities:</b>					
Accounts payable	461,444	-	94,478	555,922	1,024,920
Accrued wages	1,646,150	-	24,439	1,670,589	1,809,484
Due to other funds	-	-	779,471	779,471	779,471
Advance payable	-	-	3,874,602	3,874,602	4,130,371
Due to other entities	78,650	-	-	78,650	81,650
<b>Total liabilities</b>	<b>2,186,244</b>	<b>-</b>	<b>4,772,990</b>	<b>6,959,234</b>	<b>7,825,896</b>
<b>Deferred Inflows of Resources:</b>					
Deferred property tax revenue	33,812,395	-	-	33,812,395	40,102,001
Unavailable revenue - accounts receivable	869,591	-	-	869,591	869,591
<b>Total deferred inflows of resources</b>	<b>34,681,986</b>	<b>-</b>	<b>-</b>	<b>34,681,986</b>	<b>40,971,592</b>
<b>Fund balances:</b>					
<b>Nonspendable:</b>					
Inventories	\$ 450,011	\$ -	\$ -	\$ 450,011	\$ 535,047
<b>Restricted:</b>					
General Government	3,621,426	-	-	3,621,426	2,852,312
Debt Service	-	25,790	-	25,790	25,790
Public Safety	14,370,929	-	-	14,370,929	12,615,513
Public Works	1,941,738	-	-	1,941,738	407,718
Health and Welfare	2,141,855	-	-	2,141,855	1,412,615
Culture and Recreation	157,396	-	-	157,396	120,712
Community Development	21,359	-	-	21,359	9,500
Capital Outlay	-	-	19,956,787	19,956,787	14,846,849
<b>Committed:</b>					
Public Safety	3,342,955	-	-	3,342,955	2,811,227
Capital Outlay	-	-	7,659,100	7,659,100	7,612,949
<b>Assigned:</b>					
Public Works	890,215	-	-	890,215	3,595,089
Public Safety	3,597,497	-	-	3,597,497	840,042
Capital Outlay	-	-	12,066,990	12,066,990	13,713,461
Unassigned	-	-	(791,526)	(791,526)	(791,526)
<b>Total fund balance</b>	<b>30,535,381</b>	<b>25,790</b>	<b>38,891,351</b>	<b>69,452,522</b>	<b>60,607,298</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 67,403,611</b>	<b>\$ 25,790</b>	<b>\$ 43,664,341</b>	<b>\$ 111,093,742</b>	<b>\$ 109,404,786</b>

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**SEDGWICK COUNTY, KANSAS**

**Combining Balance Sheet  
Nonmajor Governmental Funds - Special Revenue Funds  
December 31, 2021  
(with comparative totals for December 31, 2020)**

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
<b>Assets:</b>				
Cash, including investments	\$ 21,359	\$ 1,077,064	\$ 5,304,967	\$ 1,110,878
Due from other agencies	-	2,542	12,240	-
Accounts receivable	-	-	3,126,298	-
Property tax receivable	8,012,774	-	-	2,574,772
Inventories, at cost	-	-	450,011	-
<b>Total assets</b>	<b>\$ 8,034,133</b>	<b>\$ 1,079,606</b>	<b>\$ 8,893,516</b>	<b>\$ 3,685,650</b>
<b>Liabilities:</b>				
Accounts payable	-	26,643	207,231	30,943
Accrued wages	-	60,882	426,231	28,474
Due to other entities	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>87,525</b>	<b>633,462</b>	<b>59,417</b>
<b>Deferred Inflows of Resources:</b>				
Deferred property tax revenue	8,012,774	-	-	2,574,772
Unavailable revenue - accounts receivable	-	-	869,591	-
<b>Total deferred inflows of resources</b>	<b>8,012,774</b>	<b>-</b>	<b>869,591</b>	<b>2,574,772</b>
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Inventories	\$ -	\$ -	\$ 450,011	\$ -
<b>Restricted:</b>				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	992,081	-	1,051,461
Culture and Recreation	-	-	-	-
Community Development	21,359	-	-	-
<b>Committed:</b>				
Public Safety	-	-	3,342,955	-
<b>Assigned:</b>				
Public Works	-	-	-	-
Public Safety	-	-	3,597,497	-
Unassigned	-	-	-	-
<b>Total fund balance</b>	<b>21,359</b>	<b>992,081</b>	<b>7,390,463</b>	<b>1,051,461</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 8,034,133</b>	<b>\$ 1,079,606</b>	<b>\$ 8,893,516</b>	<b>\$ 3,685,650</b>

<b>Public Works Highways</b>	<b>Noxious Weeds</b>	<b>Solid Waste</b>	<b>Special Parks and Recreation</b>	<b>Emergency Telephone Services</b>	<b>Court Trustee Operations</b>
\$ 2,022,237	\$ 106,196	\$ 1,088,513	\$ 157,396	\$ 4,002,255	\$ 2,232,616
-	-	-	-	-	-
402	-	413	-	-	-
5,288,431	100	-	-	-	-
-	-	-	-	-	-
<u>\$ 7,311,070</u>	<u>\$ 106,296</u>	<u>\$ 1,088,926</u>	<u>\$ 157,396</u>	<u>\$ 4,002,255</u>	<u>\$ 2,232,616</u>
61,466	-	118	-	1,684	101,351
201,109	8,945	35,623	-	-	33,081
78,650	-	-	-	-	-
<u>341,225</u>	<u>8,945</u>	<u>35,741</u>	<u>-</u>	<u>1,684</u>	<u>134,432</u>
5,288,431	-	-	-	-	-
-	-	-	-	-	-
<u>5,288,431</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	4,000,571	2,098,184
1,238,289	-	703,449	-	-	-
-	-	-	-	-	-
-	-	-	157,396	-	-
-	-	-	-	-	-
-	-	-	-	-	-
443,125	97,354	349,736	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,681,414</u>	<u>97,354</u>	<u>1,053,185</u>	<u>157,396</u>	<u>4,000,571</u>	<u>2,098,184</u>
<u>\$ 7,311,070</u>	<u>\$ 106,299</u>	<u>\$ 1,088,926</u>	<u>\$ 157,396</u>	<u>\$ 4,002,255</u>	<u>\$ 2,232,616</u>

(Continued)

**SEDGWICK COUNTY, KANSAS**

**Combining Balance Sheet (continued)**  
**Nonmajor Governmental Funds - Special Revenue Funds**  
**December 31, 2021**  
*(with comparative totals for December 31, 2020)*

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
<b>Assets</b>				
Cash, including investments	\$ 98,313	\$ 1,886,406	\$ 181,703	\$ 48,864
Due from other agencies	-	13	-	-
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
<b>Total assets</b>	<u>\$ 98,313</u>	<u>\$ 1,886,419</u>	<u>\$ 181,703</u>	<u>\$ 48,864</u>
<b>Liabilities:</b>				
Accounts payable	-	21,064	-	-
Accrued wages	-	142,810	-	-
Due to other entities	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>163,874</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources:</b>				
Deferred property tax revenue	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Inventories	\$ -	\$ -	\$ -	\$ -
<b>Restricted:</b>				
General Government	-	1,722,545	-	-
Public Safety	-	-	181,703	48,864
Public Works	-	-	-	-
Health and Welfare	98,313	-	-	-
Culture and Recreation	-	-	-	-
Community Development	-	-	-	-
<b>Committed:</b>				
Public Safety	-	-	-	-
<b>Assigned:</b>				
Public Works	-	-	-	-
Public Safety	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balance</b>	<u>98,313</u>	<u>1,722,545</u>	<u>181,703</u>	<u>48,864</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 98,313</u>	<u>\$ 1,886,419</u>	<u>\$ 181,703</u>	<u>\$ 48,864</u>

Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2021	2020
\$ 1,912,930	\$ 8,653,293	\$ 33,279	\$ 29,938,269	\$ 24,540,514
-	-	-	14,795	409,120
-	60,925	-	3,188,038	3,123,099
-	17,936,418	-	33,812,495	40,102,001
-	-	-	450,011	535,047
<u>\$ 1,912,930</u>	<u>\$ 26,650,636</u>	<u>\$ 33,279</u>	<u>\$ 67,403,608</u>	<u>\$ 68,709,781</u>
41	10,903	-	461,444	667,710
14,008	694,987	-	1,646,150	1,789,054
-	-	-	78,650	81,650
<u>14,049</u>	<u>705,890</u>	<u>-</u>	<u>2,186,244</u>	<u>2,538,414</u>
-	17,936,418	-	33,812,395	40,102,001
-	-	-	869,591	869,591
-	17,936,418	-	34,681,986	40,971,592
\$ -	\$ -	\$ -	\$ 450,011	\$ 535,047
1,898,881	-	-	3,621,426	2,852,312
-	8,008,328	33,279	14,370,929	12,615,513
-	-	-	1,941,738	407,718
-	-	-	2,141,855	1,412,615
-	-	-	157,396	120,712
-	-	-	21,359	9,500
-	-	-	3,342,955	2,811,227
-	-	-	890,215	840,042
-	-	-	3,597,497	3,595,089
-	-	-	-	-
<u>1,898,881</u>	<u>8,008,328</u>	<u>33,279</u>	<u>30,535,381</u>	<u>25,199,775</u>
<u>\$ 1,912,930</u>	<u>\$ 26,650,636</u>	<u>\$ 33,279</u>	<u>\$ 67,403,611</u>	<u>\$ 68,709,781</u>

## SEDGWICK COUNTY, KANSAS

**Combining Balance Sheet**  
**Nonmajor Capital Projects Funds**  
**December 31, 2021**  
*(with comparative totals for December 31, 2020)*

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
<b>Assets</b>				
Cash, including investments	\$ -	\$ 3,240	\$ 16,935,275	\$ 52,963
Due from other agencies	-	-	500	-
Sales tax receivable	-	-	3,115,412	-
<b>Total assets</b>	\$ -	\$ 3,240	\$ 20,051,187	\$ 52,963
<b>Liabilities:</b>				
Accounts payable	12,055	-	69,961	-
Accrued wages	-	-	24,439	-
Due to other funds	779,471	-	-	-
Advance payable	-	-	-	-
<b>Total liabilities</b>	791,526	-	94,400	-
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - accounts receivable	-	-	-	-
<b>Total deferred inflows of resources</b>	-	-	-	-
<b>Fund balances:</b>				
<b>Restricted:</b>				
Capital Outlay	\$ -	\$ -	\$ 19,956,787	\$ -
<b>Committed:</b>				
Capital Outlay	-	3,240	-	-
<b>Assigned:</b>				
Capital Outlay	-	-	-	52,963
Unassigned	(791,526)	-	-	-
<b>Total fund balance</b>	(791,526)	3,240	19,956,787	52,963
<b>Total liabilities and fund balances</b>	\$ -	\$ 3,240	\$ 20,051,187	\$ 52,963

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2021	2020
\$ 45,623	\$ 11,542,755	\$ 9,227,221	\$ 2,741,352	\$ 40,548,429	\$ 37,989,051
-	-	-	-	500	500
-	-	-	-	3,115,412	2,679,664
<u>\$ 45,623</u>	<u>\$ 11,542,755</u>	<u>\$ 9,227,221</u>	<u>\$ 2,741,352</u>	<u>\$ 43,664,341</u>	<u>\$ 40,669,215</u>
-	12,293	169	-	94,478	357,210
-	-	-	-	24,439	20,430
-	-	-	-	779,471	779,471
-	3,874,602	-	-	3,874,602	4,130,371
-	3,886,895	169	-	4,772,990	5,287,482
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 19,956,787	\$ 14,846,849
-	7,655,860	-	-	7,659,100	7,612,949
45,623	-	9,227,052	2,741,352	12,066,990	13,713,461
-	-	-	-	(791,526)	(791,526)
<u>45,623</u>	<u>7,655,860</u>	<u>9,227,052</u>	<u>2,741,352</u>	<u>38,891,351</u>	<u>35,381,733</u>
<u>\$ 45,623</u>	<u>\$ 11,542,755</u>	<u>\$ 9,227,221</u>	<u>\$ 2,741,352</u>	<u>\$ 43,664,341</u>	<u>\$ 40,669,215</u>

## SEDGWICK COUNTY, KANSAS

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For Twelve Months Ended on December 31, 2021  
(with comparative totals for December 31, 2020)*

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2021	2020
<b>Revenues</b>					
Property taxes	\$ 45,691,995	\$ -	\$ -	\$ 45,691,995	\$ 44,451,693
Emergency telephone services taxes	3,247,551	-	-	3,247,551	3,234,089
Sales taxes	-	-	16,601,976	16,601,976	13,703,092
Other taxes	138,882	-	-	138,882	108,691
Intergovernmental	8,711,118	-	157,183	8,868,301	9,892,947
Charges for services	25,504,626	-	-	25,504,626	25,829,681
Uses of money and property	8,936	-	-	8,936	74,802
Licenses and permits	87,734	-	-	87,734	79,836
Other	69,852	-	281,981	351,833	480,047
<b>Total revenues</b>	<u>83,460,694</u>	<u>-</u>	<u>17,041,140</u>	<u>100,501,834</u>	<u>97,854,878</u>
<b>Expenditures</b>					
Current:					
General government	5,488,355	-	-	5,488,355	5,571,690
Public safety	44,016,078	-	-	44,016,078	46,355,354
Public works	11,539,666	-	-	11,539,666	11,883,715
Health and welfare	5,719,490	-	-	5,719,490	5,735,451
Culture and recreation	15,511	-	-	15,511	12,379
Community Development	8,885,626	-	-	8,885,626	8,487,913
Debt service:					
Principal	636,309	-	-	636,309	441,934
Interest and fiscal charges	32,287	-	-	32,287	38,446
Capital outlay	-	-	21,392,531	21,392,531	26,415,956
<b>Total expenditures</b>	<u>76,333,322</u>	<u>-</u>	<u>21,392,531</u>	<u>97,725,853</u>	<u>104,942,838</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>7,127,372</u>	<u>-</u>	<u>(4,351,391)</u>	<u>2,775,981</u>	<u>(7,087,960)</u>
<b>Other financing sources (uses)</b>					
Transfers from other funds	-	-	8,244,682	8,244,682	17,275,108
Transfers to other funds	(1,791,766)	-	(2,908,982)	(4,700,748)	(3,170,287)
Proceeds from capital lease	-	-	2,525,309	2,525,309	-
<b>Total other financing sources (uses)</b>	<u>(1,791,766)</u>	<u>-</u>	<u>7,861,009</u>	<u>6,069,243</u>	<u>14,104,821</u>
<b>Net change in fund balances</b>	5,335,606	-	3,509,618	8,845,224	7,016,861
<b>Fund balances, beginning of year</b>	<u>25,199,775</u>	<u>25,790</u>	<u>35,381,733</u>	<u>60,607,298</u>	<u>53,590,437</u>
<b>Fund balances, end of period</b>	<u>\$ 30,535,381</u>	<u>\$ 25,790</u>	<u>\$ 38,891,351</u>	<u>\$ 69,452,522</u>	<u>\$ 60,607,298</u>

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**SEDGWICK COUNTY, KANSAS**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For Twelve Months Ended on December 31, 2021  
(with comparative totals for December 31, 2020)**

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
<b>Revenues</b>				
Property taxes	\$ 8,897,485	\$ 3,663,467	\$ 4,560,206	\$ 2,636,154
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	174,445	-	-
Charges for services	-	9,906	15,191,407	20,786
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	218	2,408	4,577
<b>Total revenues</b>	<u>8,897,485</u>	<u>3,848,036</u>	<u>19,754,021</u>	<u>2,661,517</u>
<b>Expenditures</b>				
Current:				
General government	-	-	6,006	-
Public safety	-	-	19,298,915	-
Public works	-	-	-	-
Health and welfare	-	3,494,492	-	2,224,998
Culture and recreation	-	-	-	-
Community Development	8,885,626	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>8,885,626</u>	<u>3,494,492</u>	<u>19,304,921</u>	<u>2,224,998</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>11,859</u>	<u>353,544</u>	<u>449,100</u>	<u>436,519</u>
<b>Other financing (uses)</b>				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	(107,510)
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(107,510)</u>
<b>Net change in fund balances</b>	11,859	353,544	449,100	329,009
<b>Fund balances, beginning of year</b>	<u>9,500</u>	<u>638,537</u>	<u>6,941,363</u>	<u>722,452</u>
<b>Fund balances, end of period</b>	<u>\$ 21,359</u>	<u>\$ 992,081</u>	<u>\$ 7,390,463</u>	<u>\$ 1,051,461</u>

	Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$	5,569,133	\$ 363,784	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	3,247,551	-
	-	-	-	52,195	-	-
	5,054,880	-	-	-	-	3,456,593
	-	89,808	2,076,350	-	-	1,071,350
	-	-	-	-	1,260	-
	21,600	-	57,234	-	-	-
	48,321	106	212	-	732	3,478
	<u>10,693,934</u>	<u>453,698</u>	<u>2,133,796</u>	<u>52,195</u>	<u>3,249,543</u>	<u>4,531,421</u>
	-	-	-	-	-	-
	-	-	-	-	2,075,887	4,692,031
	9,312,183	473,658	1,753,825	-	-	-
	-	-	-	15,511	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>9,312,183</u>	<u>473,658</u>	<u>1,753,825</u>	<u>15,511</u>	<u>2,075,887</u>	<u>4,692,031</u>
	<u>1,381,751</u>	<u>(19,960)</u>	<u>379,971</u>	<u>36,684</u>	<u>1,173,656</u>	<u>(160,610)</u>
	-	-	-	-	-	-
	(76,997)	-	(80,572)	-	(646,033)	-
	<u>(76,997)</u>	<u>-</u>	<u>(80,572)</u>	<u>-</u>	<u>(646,033)</u>	<u>-</u>
	1,304,754	(19,960)	299,399	36,684	527,623	(160,610)
	<u>376,660</u>	<u>117,314</u>	<u>753,786</u>	<u>120,712</u>	<u>3,472,948</u>	<u>2,258,794</u>
\$	<u>1,681,414</u>	<u>\$ 97,354</u>	<u>\$ 1,053,185</u>	<u>\$ 157,396</u>	<u>\$ 4,000,571</u>	<u>\$ 2,098,184</u>

**SEDGWICK COUNTY, KANSAS**

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

**Nonmajor Special Revenue Funds**

**For Twelve Months Ended on December 31, 2021**

**(with comparative totals for December 31, 2020)**

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Emergency telephone services taxes	-	-	-	-
Other taxes	86,687	-	-	-
Intergovernmental	-	25,200	-	-
Charges for services	-	4,856,673	4,953	34,949
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	6,027	-	-
<b>Total revenues</b>	<u>86,687</u>	<u>4,887,900</u>	<u>4,953</u>	<u>34,949</u>
<b>Expenditures</b>				
Current:				
General government	-	4,555,878	-	-
Public safety	-	-	-	26,132
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>4,555,878</u>	<u>-</u>	<u>26,132</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>86,687</u>	<u>332,022</u>	<u>4,953</u>	<u>8,817</u>
<b>Other financing (uses)</b>				
Transfers from other funds	-	-	-	-
Transfers to other funds	(40,000)	-	-	-
<b>Total other financing (uses)</b>	<u>(40,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	46,687	332,022	4,953	8,817
<b>Fund balances, beginning of year</b>	<u>51,626</u>	<u>1,390,523</u>	<u>176,750</u>	<u>40,047</u>
<b>Fund balances, end of period</b>	<u>\$ 98,313</u>	<u>\$ 1,722,545</u>	<u>\$ 181,703</u>	<u>\$ 48,864</u>

Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2021	2020
\$ -	\$ 20,001,766	\$ -	\$ 45,691,995	\$ 44,451,693
-	-	-	3,247,551	3,234,089
-	-	-	138,882	108,691
-	-	-	8,711,118	9,352,342
1,362,696	785,748	-	25,504,626	25,829,681
814	6,537	325	8,936	60,917
-	8,900	-	87,734	79,836
53	3,720	-	69,852	202,969
<u>1,363,563</u>	<u>20,806,671</u>	<u>325</u>	<u>83,460,694</u>	<u>83,320,218</u>
926,471	-	-	5,488,355	5,571,690
-	17,923,113	-	44,016,078	46,355,354
-	-	-	11,539,666	11,883,715
-	-	-	5,719,490	5,735,451
-	-	-	15,511	12,379
-	-	-	8,885,626	8,487,913
-	636,309	-	636,309	441,934
-	32,287	-	32,287	38,446
<u>926,471</u>	<u>18,591,709</u>	<u>-</u>	<u>76,333,322</u>	<u>79,187,252</u>
<u>437,092</u>	<u>2,214,962</u>	<u>325</u>	<u>7,127,372</u>	<u>4,132,966</u>
-	-	-	-	3,313,070
-	(840,654)	-	(1,791,766)	(2,562,076)
-	(840,654)	-	(1,791,766)	750,994
437,092	1,374,308	325	5,335,606	4,883,960
<u>1,461,789</u>	<u>6,634,020</u>	<u>32,954</u>	<u>25,199,775</u>	<u>20,315,815</u>
<u>\$ 1,898,881</u>	<u>\$ 8,008,328</u>	<u>\$ 33,279</u>	<u>\$ 30,535,381</u>	<u>\$ 25,199,775</u>

**SEDGWICK COUNTY, KANSAS**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances***

***Nonmajor Capital Projects Funds***

***For Twelve Months Ended on December 31, 2021***

***(with comparative totals for December 31, 2020)***

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
<b>Revenues</b>				
Sales taxes	\$ -	\$ -	\$ 16,601,976	\$ -
Intergovernmental	-	-	157,183	-
Other revenue	-	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>16,759,159</u>	<u>-</u>
<b>Expenditures</b>				
Capital outlay	-	-	12,648,581	375,354
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>12,648,581</u>	<u>375,354</u>
<b>(Deficiency) of revenues (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>4,110,578</u>	<u>(375,354)</u>
<b>Other financing sources (uses)</b>				
Transfers from other funds	-	-	999,360	76,997
Transfers to other funds	-	-	-	-
Proceeds from capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>999,360</u>	<u>76,997</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>-</u>	<u>5,109,938</u>	<u>(298,357)</u>
<b>Fund balances (deficits), beginning of year</b>	<u>(791,526)</u>	<u>3,240</u>	<u>14,846,849</u>	<u>351,320</u>
<b>Fund balances (deficits), end of period</b>	<u>\$ (791,526)</u>	<u>\$ 3,240</u>	<u>\$ 19,956,787</u>	<u>\$ 52,963</u>

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2021	2020
\$ -	\$ -	\$ -	\$ -	\$ 16,601,976	\$ 13,703,092
-	-	-	-	157,183	540,605
-	280,769	-	1,212	281,981	277,078
-	280,769	-	1,212	17,041,140	14,534,660
-	2,480,154	2,018,644	3,869,798	21,392,531	25,755,586
-	2,480,154	2,018,644	3,869,798	21,392,531	25,755,586
-	(2,199,385)	(2,018,644)	(3,868,586)	(4,351,391)	(11,220,926)
-	2,245,536	4,082,135	840,654	8,244,682	13,962,038
-	-	(2,908,982)	-	(2,908,982)	(608,211)
-	-	-	2,525,309	2,525,309	-
-	2,245,536	1,173,153	3,365,963	7,861,009	13,353,827
-	46,151	(845,491)	(502,623)	3,509,618	2,132,901
45,623	7,609,709	10,072,543	3,243,975	35,381,733	33,248,832
<u>\$ 45,623</u>	<u>\$ 7,655,860</u>	<u>\$ 9,227,052</u>	<u>\$ 2,741,352</u>	<u>\$ 38,891,351</u>	<u>\$ 35,381,733</u>

## SEDGWICK COUNTY, KANSAS

**Combining Statement of Net Position  
Internal Service Funds  
December 31, 2021  
(with comparative totals for December 31, 2020)**

	<u>Fleet Management</u>	<u>Health/Dental/ Life Insurance Reserve</u>	<u>Workers' Compensation Reserve</u>
<b>Assets</b>			
<b>Current assets:</b>			
Cash, including investments	\$ 13,068,076	\$ 11,339,553	\$ 4,406,446
Inventories, at cost	190,564	-	-
<b>Total current assets</b>	<u>13,258,640</u>	<u>11,339,553</u>	<u>4,406,446</u>
<b>Noncurrent assets:</b>			
<b>Capital assets:</b>			
Land	40,580	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	32,904,730	-	-
Less accumulated depreciation	(31,429,143)	-	-
<b>Total capital assets (net of accumulated depreciation)</b>	<u>9,835,521</u>	<u>-</u>	<u>-</u>
<b>Total assets</b>	<u><u>23,094,161</u></u>	<u><u>11,339,553</u></u>	<u><u>4,406,446</u></u>
<b>Liabilities</b>			
<b>Current liabilities:</b>			
Accounts payable	16,991	-	15,380
Accrued wages	39,840	7,711	6,934
Estimated claims costs payable	-	2,400,000	-
<b>Total current liabilities</b>	<u>56,831</u>	<u>2,407,711</u>	<u>22,314</u>
<b>Noncurrent liabilities:</b>			
Estimated claims costs payable	-	-	1,684,200
<b>Total liabilities</b>	<u>56,831</u>	<u>2,407,711</u>	<u>1,706,514</u>
<b>Net position</b>			
Investment in capital assets	9,835,521	-	-
Unrestricted	13,201,809	8,931,842	2,699,932
<b>Total net position</b>	<u>23,037,330</u>	<u>8,931,842</u>	<u>2,699,932</u>
<b>Total liabilities and net position</b>	<u><u>\$ 23,094,161</u></u>	<u><u>\$ 11,339,553</u></u>	<u><u>\$ 4,406,446</u></u>

Risk Management Reserve	Totals	
	2021	2020
\$ 2,575,300	\$ 31,389,375	\$ 29,789,317
-	190,564	190,564
<u>2,575,300</u>	<u>31,579,939</u>	<u>29,979,881</u>
-	40,580	40,580
-	8,319,354	8,319,354
61,232	32,965,962	33,024,966
(61,232)	(31,490,375)	(30,283,462)
-	<u>9,835,521</u>	<u>11,101,438</u>
<u>2,575,300</u>	<u>41,415,460</u>	<u>41,081,319</u>
4,978	37,349	133,924
6,175	60,660	53,712
-	2,400,000	3,322,100
<u>11,153</u>	<u>2,498,009</u>	<u>3,509,736</u>
-	1,684,200	762,100
<u>11,153</u>	<u>4,182,209</u>	<u>4,271,836</u>
-	9,835,521	11,101,438
<u>2,564,147</u>	<u>27,397,730</u>	<u>25,708,045</u>
<u>2,564,147</u>	<u>37,233,251</u>	<u>36,809,483</u>
<u>\$ 2,575,300</u>	<u>\$ 41,415,460</u>	<u>\$ 41,081,319</u>



## SEDGWICK COUNTY, KANSAS

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

For Twelve Months Ended on December 31, 2021  
(with comparative totals for December 31, 2020)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
<b>Operating revenues:</b>			
Charges for services	\$ 7,842,629	\$ 36,022,178	\$ 1,797,246
Other revenue	45,495	1,519,113	21,674
<b>Total operating revenues</b>	<u>7,888,124</u>	<u>37,541,291</u>	<u>1,818,920</u>
<b>Operating expenses:</b>			
Salaries and benefits	942,193	259,934	181,107
Contractual services	462,567	891,055	104,625
Utilities	59,058	-	-
Supplies and fuel	3,723,231	-	59,707
Administrative charges	235,609	-	-
Depreciation	2,149,939	-	-
Claims expense	-	33,633,601	1,791,226
Other	631,534	-	-
<b>Total operating expenses</b>	<u>8,204,131</u>	<u>34,784,590</u>	<u>2,136,665</u>
<b>Operating loss</b>	<u>(316,007)</u>	<u>2,756,701</u>	<u>(317,745)</u>
<b>Nonoperating revenues:</b>			
Investment income	-	5,389	2,123
Other income	-	-	-
Gain on sale of assets	363,158	-	-
<b>Total nonoperating revenues</b>	<u>363,158</u>	<u>5,389</u>	<u>2,123</u>
<b>Income (loss) before transfers</b>	47,151	2,762,090	(315,622)
<b>Transfers</b>			
Transfers from other funds	2,908,982	-	-
Transfers to other funds	(3,939,459)	-	-
<b>Change in net position</b>	(983,326)	2,762,090	(315,622)
<b>Net position, beginning of year</b>	<u>24,020,656</u>	<u>6,169,752</u>	<u>3,015,554</u>
<b>Net position, end of period</b>	<u>\$ 23,037,330</u>	<u>\$ 8,931,842</u>	<u>\$ 2,699,932</u>

Risk Management Reserve	Totals	
	2021	2020
\$ -	\$ 45,662,053	\$ 47,130,826
59,487	1,645,769	3,831,832
<u>59,487</u>	<u>47,307,822</u>	<u>50,962,658</u>
152,626	1,535,860	1,282,085
4,139,842	5,598,089	2,786,908
2,172	61,230	57,778
113,202	3,896,140	2,666,955
-	235,609	231,060
-	2,149,939	2,261,424
232,684	35,657,511	36,861,880
-	631,534	-
<u>4,640,526</u>	<u>49,765,912</u>	<u>46,148,090</u>
(4,581,039)	(2,458,090)	4,814,568
777	8,289	52,531
-	-	-
-	363,158	231,834
<u>777</u>	<u>371,447</u>	<u>284,365</u>
(4,580,262)	(2,086,643)	5,098,933
3,540,888	6,449,870	1,500,000
-	(3,939,459)	(597,024)
(1,039,374)	423,768	6,001,909
<u>3,603,521</u>	<u>36,809,483</u>	<u>30,807,574</u>
<u>\$ 2,564,147</u>	<u>\$ 37,233,251</u>	<u>\$ 36,809,483</u>

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