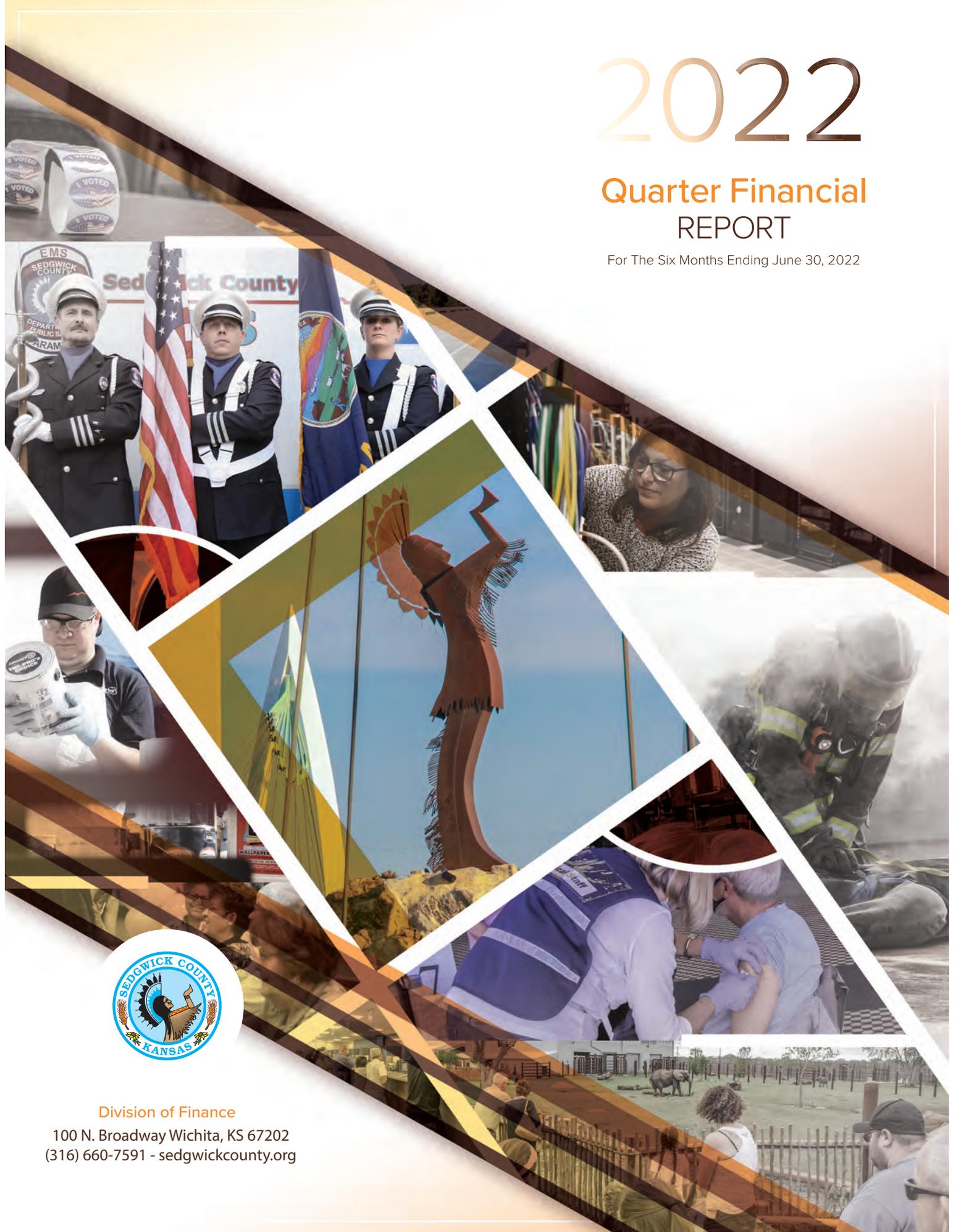


2022

Quarter Financial REPORT

For The Six Months Ending June 30, 2022



Division of Finance
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Table of Contents

Executive Summary.....	1
Financial Review of General Fund (Budgetary Basis).....	9
Review of Budgetary Accounts.....	21
Capital Projects.....	43
Fund Statements (GAAP Basis).....	55

Schedules of Budgetary Accounts

General Fund:

Schedule of Budgetary Accounts.....	12
-------------------------------------	----

Other Governmental Funds (excludes capital project funds):

Schedule of Budgetary Accounts

Bond and Interest	21
Wichita State University	22
COMCARE.....	23
Emergency Medical Services	24
Aging Services	25
Highway	26
Noxious Weeds	27
Fire District 1	28
Solid Waste	29
Emergency Telephone Service.....	30
Auto License	31

Federal/State Assistance Funds:

Schedule of Budgetary Accounts

Sedgwick County Developmental Disability Organization Grants.....	32
COMCARE Grants	33
Corrections Grants	34
Aging Grants	35
Health Department Grants.....	36
Stimulus Grants.....	37

Enterprise Funds:

Schedule of Budgetary Accounts

INTRUST Bank Arena.....	38
-------------------------	----

Internal Service Funds:

Schedule of Budgetary Accounts
Fleet Management 39
Health/Dental Insurance Fund..... 40
Workers’ Compensation..... 41
Risk Management 42

Capital Projects

Funded Open CIP Facility and Infrastructure Projects by Year and Total Available Funds 43

Fund Statements

Combined Financial Statements:

Statement of Net Position 57
Statement of Activities 58
Balance Sheet – Governmental Funds 60
Statement of Revenues, Expenses and Changes in Fund Balances – Governmental Funds 62
Statement of Net Position – Proprietary Funds..... 64
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds..... 65

Combining Financial Statements:

Combining Balance Sheet – Nonmajor Governmental Funds 66
Combining Balance Sheet – Nonmajor Special Revenue Funds 68
Combining Balance Sheet – Nonmajor Capital Projects Funds..... 72
Combining Statement of Revenues, Expenditures and Changes in Fund Balances –
Nonmajor Governmental Funds 74
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Special Revenue Funds 76
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Capital Projects Funds..... 80

Internal Service Funds:

Combining Statement of Net Position 82
Combining Statement of Revenues, Expenses, and Changes in Net Position 84

Executive Summary

At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the first half of 2022, ending June 30, 2022. The information contained in this report is based on unaudited financial statements and excludes adjustments that may be required by the County's auditors at a later date.

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

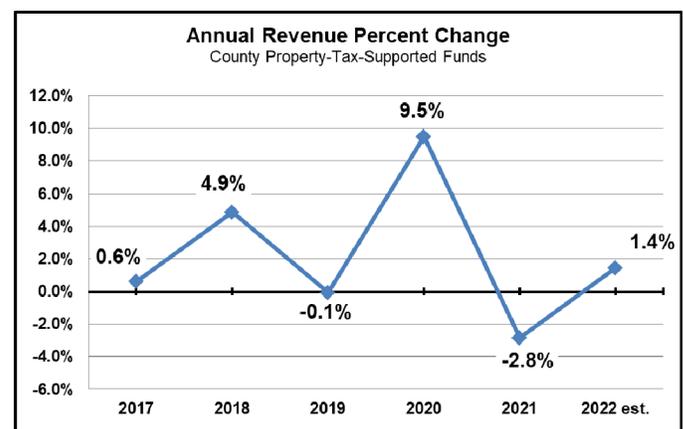
When reporting financial status, the County typically aggregates information into one of several possible groupings: the General Fund, property-tax-supported funds, other operating funds, or all operating funds. The General Fund is the County's primary operating fund and accounts for County services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

The 2022 revised Sedgwick County budget of \$548.4 million follows an exceptional and unprecedented year where the focus of the organization was on response to

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

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

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



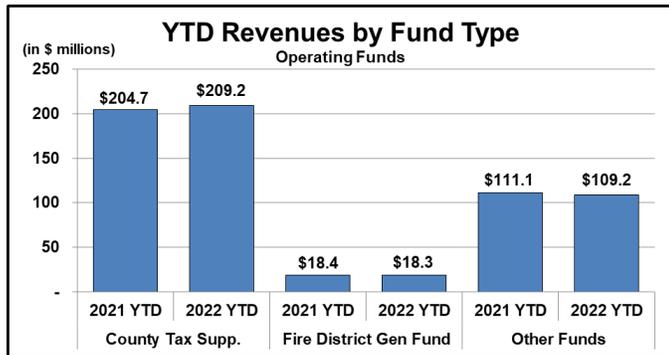
Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2021.

- **Revenues totaled \$209.2 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$4.5 million (2.2 percent) compared to the first half of 2021.
- **Expenditures totaled \$121.8 million** for County property-tax-supported funds (excluding Fire District 1). This represents a decrease of \$11.3 million (8.5 percent) compared to the first half of 2021.
- **For all County property-tax-supported funds (excluding Fire District 1), ending balances are projected to decrease by \$5.3 million.** The year-end General Fund balance is anticipated to decrease by \$7.9 million (8.6 percent), primarily due to an additional pay period in 2022 as well as an increase in transfers to other funds as a result of increased expenditures in Risk Management.

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

Revenue Highlights:

Revenue collections for all operating funds through the first half of 2022 increased 1.0 percent (\$3.5 million) compared to the same timeframe last year. In County property-tax-supported funds, collections increased \$4.5 million (2.2 percent) compared to the first half of 2021.



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

County property-tax-supported funds revenue collections increased \$4.5 million (2.2 percent) compared to the first half of 2021. The most significant increases occurred in current property taxes (\$5.2 million), retail sales and use taxes (\$2.4 million), licenses and permits (\$0.6 million), and charges for services (\$0.3 million). The increase in current property taxes is due to an increase in assessed valuation of 3.6 percent for the current budget year (\$5.2 million). The increase in retail sales and use taxes (\$2.4 million) is due to improving economic conditions, though Finance staff are actively monitoring the economy, as conditions could be changing due to near historic levels of inflation. The increase in licenses and permits (\$0.6 million) is due to an increase in the number of plans submitted and project valuation with the Metropolitan Area Building and Construction Department (MABCD). The increase in charges for services is mainly due to an increase in fees collected by Emergency Medical Services (EMS) in insurance fees (\$0.5 million), patient fees (\$0.2 million), and Medicaid fees (\$0.1 million), which were partially offset by a decrease in officer fees collected by the Register of Deeds (\$0.6 million).

The increases are partially offset by decreases in reimbursements (\$1.5 million), back taxes (\$0.8 million), motor vehicle taxes (\$0.6 million), uses of money and property (\$0.6 million), and intergovernmental revenue (\$0.3 million). The decrease in reimbursements is due to a decrease in administrative charges due to the consolidation of the EMS, COMCARE, and Noxious Weeds Tax Funds into the

General Fund in 2022 (\$0.8 million), a one-time claim recovery for a fire in the main courthouse in January of 2020 received in April of 2021 (\$0.5 million), and the reimbursement of salaries from Wichita State University for interns in the County Manager's office (\$0.2 million) in 2021 compared with no reimbursement at this time in 2022. The decrease in back taxes is primarily due to refunds of previously paid property taxes as a result of valuation appeals (\$0.8 million). The decrease in motor vehicle taxes is due to fewer transactions and a decrease in new vehicle registrations due to availability (\$0.6 million). The decrease in uses of money and property is due to a reduction in penalties and interest on back taxes (\$0.6 million) and the decrease in intergovernmental revenue is due to the receipt of Federal Emergency Protective Measure Act (FEMA) revenue received in April of 2021 (\$0.6 million).

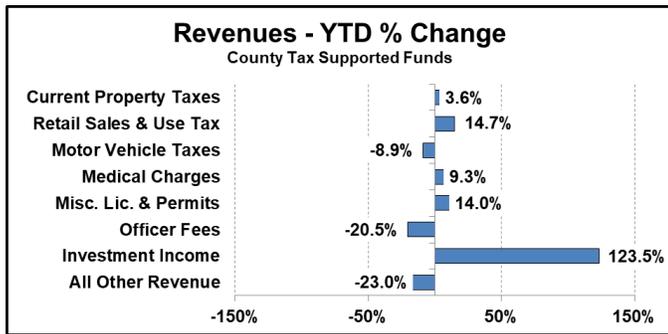
Fire District 1 revenue comes primarily from property taxes. Through the first half of 2022, revenue collections decreased \$0.1 million when compared to the first half of 2021.

All other operating funds include grants, enterprise and internal service funds, and non-property tax special revenue funds. Through the first half of 2022, all other operating revenues decreased \$1.9 million (1.7 percent) compared to the first half of 2021. The most significant decreases occurred in intergovernmental revenue in non-property-tax special revenue funds (\$2.6 million), charges for services in grants (\$0.3 million), and miscellaneous revenue in enterprise funds (\$0.2 million). The decrease in non-property-tax special revenue funds is primarily due to the end of the Court Trustee program contract in the District Court, resulting in no payments in 2022 (\$2.6 million). The decrease in charges for services in grants is primarily due to a delay in Medicaid payments made to COMCARE under the new Certified Community Behavioral Health Clinic (CCBHC) billing structure (\$0.7 million) and the decrease in miscellaneous revenue in enterprise funds is due to refund of unused Capital Improvement Program (CIP) funding at INTRUST Bank Arena (\$0.2 million).

The decreases were partially offset by increases in intergovernmental revenue in grants (\$1.0 million) and other revenue in enterprise funds (\$1.1 million). The increase in intergovernmental revenue in grants is due to payments made to COMCARE for the administration of the Integrated Care Team (ICT-1) program under the new CCBHC funding structure (\$1.1 million). The increase in other revenue in enterprise funds is due to the receipt of the Shuttered Venue Operating Grant (SVOG)

(\$1.1 million) due to the loss of revenue for the INTRUST Bank Arena due to COVID-19.

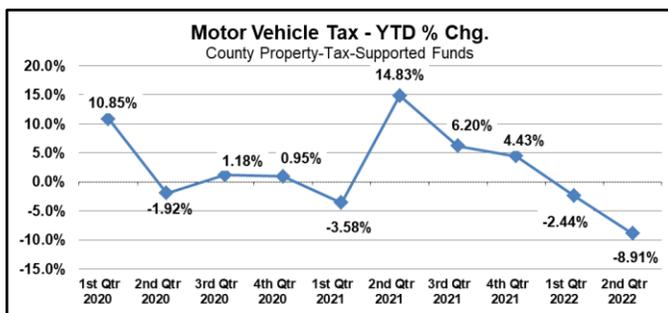
Key Revenues – Property-Tax-Supported Funds



Current property tax collections through the first half of 2022 increased \$5.2 million (3.6 percent) when compared to the same time period in 2021. The County’s assessed valuation grew about 3.6 percent for the 2022 budget year.

Retail sales and use tax collections increased \$2.4 million (14.7 percent), compared to the first half of 2021. Collections in all six months in 2022 exceeded collections in the same months in 2021.

Motor vehicle tax collections are allocated to each fund with a property tax levy in proportion to the property tax levied during the previous year’s budget. Revenue from this source decreased \$0.6 million (8.9 percent), compared to the first half of 2021. Details about this revenue source are shown in the graph below.



Medical charges are primarily collected for the operation of EMS. Through the first half of 2022, collections increased \$0.8 million (14.0 percent) when compared to the same timeframe in 2021. The increase is largely attributable to an increase in insurance fees (\$0.5 million), patient fees (0.2 million), and Medicaid fees (\$0.1 million) collected on behalf of EMS.

MABCD licenses and permits revenue increased by \$0.6 million (14.0 percent) compared to the first half of 2021 as a result of an increase in the number of plans submitted and project valuation.

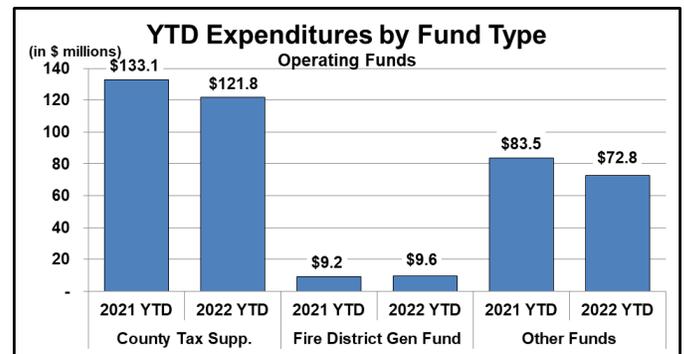
Officer fees decreased \$0.6 million (14.0 percent) compared to the first half of 2021 as refinancing of mortgages slowed. Officer fees are a per-page filing fee for documents recorded by the Register of Deeds Office. The fees vary based on the type and length of document being filed.

Investment income is required by State law to be deposited in the General Fund unless otherwise directed by statute to deposit earnings in a specific fund, such as the Register of Deeds Technology Fund. In some categories, relatively small increases in the amount can result in large percentage changes. Through the first half of 2022, investment income increased \$0.4 million (123.5 percent), versus the same period of time in 2021, the result of Federal interest rates beginning to increase following a dramatic rise in inflation rates.

All other revenue collections decreased \$3.8 million (23.0 percent) compared to the first half of 2021.

Expenditure Highlights:

Total expenditures for all operating funds decreased \$14.7 million (6.4 percent) compared to the first half of 2021. For all County property-tax-supported funds, expenditures decreased \$11.3 million (8.5 percent). Decreases were recorded in contractals (\$9.5 million), equipment (\$0.5 million), commodities (\$0.4 million), personnel (\$0.3 million), transfers out (\$0.3 million), debt service (\$0.2 million), and capital improvements (\$10,333).



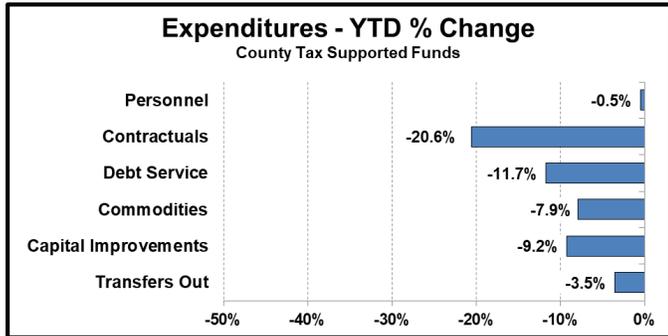
Year-to-date (YTD) Expenditures by Fund Type

County property-tax-supported funds' expenditures decreased \$11.3 million (8.5 percent) compared to the first half of 2021.

Fire District 1 expenditures increased \$0.4 million (4.1 percent) compared to the first half of 2021.

All other operating funds' expenditures decreased \$10.7 million (12.8 percent) compared to the first half of 2021.

Key Expenditures — Property-Tax-Supported Funds



Personnel decreased \$0.3 million (0.5 percent) compared to the first half of 2021, due to the elimination of COVID-19 funding for positions in the County General Fund in 2022.

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

Contractual expenditures decreased \$9.5 million (20.6 percent) compared to the same time period in 2021. The decrease is primarily due to decreases in temporary employment services (\$5.9 million) mostly by the Division of Finance due to COVID-19 staffing in 2021, in grant awards (\$1.9 million) mostly to the Sedgwick County Zoo due to the final payment of the Phase I funding agreement made in 2021, in management services (\$1.6 million) mostly by the MABCD due to the timing of payments made to the City of Wichita, and in other professional services (\$0.1 million) mostly by the Division of Finance due to a shopping cart and expenses related to COVID-19. Shopping carts are used throughout the County's purchasing system, which

allows users to commit the amount of budget authority needed to cover the annual cost of a product or a service at any point during the year.

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

Commodities expenditures decreased \$0.4 million (7.9 percent) compared to the first half of 2021. The decrease is due to decreases in other equipment (\$0.2 million) mostly by the Division of Finance due to a shopping cart and expenses related to COVID-19, in office supplies (\$0.1 million) mostly by Central Services due to paper purchases in 2021, and in medical supplies (\$0.1 million) mostly by the Division of Finance due to expenses related to COVID-19.

Capital Improvement expenditures decreased a nominal amount, \$10,333 (9.2 percent) primarily due to a decrease in design/architectural engineering (\$0.1 million) by the Division of Finance for the Main Courthouse first floor Traffic Court remodel design plan in 2021, which was offset by an increase in moving expenses (\$0.1 million) by the Division of Finance due to a shopping cart for expenses related to relocating several departments.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures decreased by \$0.5 million (62.3 percent) compared to the first half of 2021. The decrease is due to a decrease in operating equipment (\$0.9 million) by the Sheriff's Office due to a shopping cart for radios in 2021, which was offset by increases in technology hardware (\$0.3 million) mostly by Emergency Communications due to a shopping cart for radios and in vehicles (\$0.1 million) due to the timing of funds encumbered by the Department on Aging in 2021.

Transfers to other funds decreased \$0.3 million (3.5 percent) compared to the first half of 2021. The decrease is due to decreases in transfers out – capital projects (\$1.4 million) due to the timing of transfers for capital projects in 2022 compared to 2021, and transfers out – operating (\$0.2 million) by Storm Drainage for a Capital Improvement Program (CIP) project, which were offset by an increase in transfers out – sales tax revenue (\$1.2 million) by Highways due to an increase in the amount of sales tax generated through June 2022 compared to the same timeframe in 2021.

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

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

	<i>Special Revenue Funds</i>						Total Operating Funds
	General Fund	Debt Service Funds	Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds	Enterprise & Internal Service	
Revenues							
Property taxes	\$ 131,126,668	\$ 10,963,653	\$ 15,988,303	\$ 18,178,848	\$ -	\$ -	\$ 176,257,473
Motor vehicle taxes	17,622,279	1,588,579	2,099,263	2,030,978	-	-	23,341,098
Local retail sales & use tax	36,382,643	-	-	-	-	-	36,382,643
All other taxes	257,366	363,313	-	-	3,599,810	-	4,220,489
Licenses & permits	8,420,569	-	21,924	9,034	57,239	-	8,508,765
Intergovernmental	707,886	40,402	5,105,429	-	95,233,033	-	101,086,749
Charges for services	31,120,425	-	21,202	795,108	22,897,523	47,795,761	102,630,019
Fines & forfeitures	173,440	-	97	-	45,531	-	219,069
Miscellaneous	2,240,678	-	26,799	51,109	67,560	2,180,311	4,566,456
Reimbursements	4,085,482	-	28,347	4,839	81,280	609,299	4,809,246
Uses of money & property	4,675,514	56,420	-	6,537	18,481	8,289	4,765,241
Transfers in & other proceeds	84,475	2,333,071	-	-	2,208,668	4,515,840	9,142,054
Total	236,897,425	15,345,438	23,291,363	21,076,452	124,209,124	55,109,499	475,929,302
Expenditures							
Personnel	145,284,537	-	6,136,542	16,399,395	53,168,635	1,675,061	222,664,170
Contractual	58,746,185	20,000	14,792,788	1,901,717	55,624,361	44,702,100	175,787,152
Debt Service	-	14,388,816	-	1,244,627	-	-	15,633,443
Commodities	8,559,990	-	377,775	739,182	3,796,421	3,688,917	17,162,284
Capital improvements	1,101,600	-	-	-	6,579,699	1,030,000	8,711,299
Capital outlay	1,620,811	-	-	325,000	570,142	3,870,567	6,386,520
Transfers to other funds	29,447,993	-	313,794	485,638	1,460,763	-	31,708,188
Total	244,761,115	14,408,816	21,620,899	21,095,559	121,200,021	54,966,646	478,053,057
Net change in fund balance	(7,863,690)	936,622	1,670,464	(19,107)	3,009,103	142,854	(2,123,754)
Actual beginning fund balance	92,335,932	1,480,182	9,085,388	8,706,120	67,110,150	33,688,420	212,406,192
Ending Fund Balance	\$ 84,472,242	\$ 2,416,804	\$ 10,755,852	\$ 8,687,013	\$ 70,119,253	\$ 33,831,274	\$ 210,282,438

Year-End Fund Balance:

General Fund: Expenditures are estimated to exceed revenues by \$7.9 million at year-end, primarily due to an additional pay period in 2022 as well as an increase in transfers to other funds as a result of increased expenditures in Risk Management. This was a planned use of fund balance as part of the 2022 budget.

Debt Service Funds: Expenditures from debt service funds are estimated to be \$0.9 million less than revenues. The decrease is due to no new interest being paid as a result of no new bond issuances.

Special Revenue Funds–Property Tax Supported: These funds are expected to increase by \$1.7 million by year-end, primarily due to a projected increase in current property taxes in the Highway Tax Fund, as well as a decrease in personnel costs due to turnover.

Fire District 1: The fund balance is estimated to decrease by \$19,107 by the end of the year, primarily due to an increase in personnel due to an additional pay period in 2022.

Special Revenue Funds–Non Property Tax Supported: These funds are estimated to increase by \$3.0 million. The increase is primarily due to the receipt of the second half of funding from the Federal American Rescue Plan Act (ARPA), though expenditures are expected to occur through 2024.

Enterprise and Internal Service Funds: The fund balances within this fund group are estimated to increase \$0.1 million by the end of the year. This is primarily due to an increase in expenditures in the Risk Management Fund due to building repairs as well as an increase in personnel, which will be offset by prior year claim recoveries received by Risk Management.

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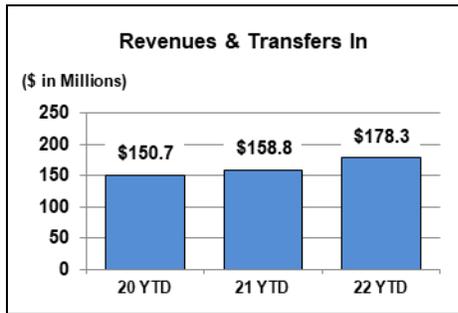
2022

General FUND



General Fund

Major Revenues



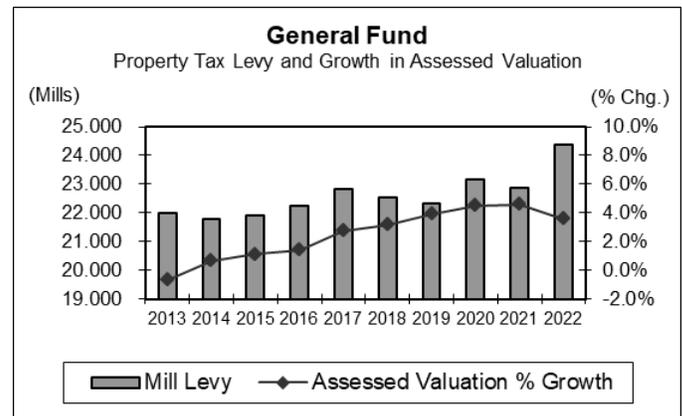
Total revenues in the General Fund through the first half of 2022 totaled \$178.3 million, an increase of \$19.5 million (12.3 percent) compared to the same timeframe in 2021. Through 2021, the effects of COVID-19 did not have significant impact on revenue collections and the County was able to maintain a healthy financial condition.

The increase in revenue is largely attributable to increases in current property taxes (\$11.8 million), charges for services (\$8.0 million), local retail sales and use taxes (\$2.4 million), licenses and permits (\$0.6 million) and the consolidation of three other property-tax-supported funds into the County General Fund in 2022. The increase in current property taxes is due to an increase in assessed valuation (\$11.8 million). The increase in charges for services is mainly due to insurance fees (\$4.6 million), Medicare fees (\$2.0 million), Medicaid fees (\$0.9 million), and patient fees (\$0.6 million) received by Emergency Medical Services (EMS) in the General Fund in 2022 due to the consolidation of the EMS Tax Fund into the General Fund. The increase in local retail sales and use taxes is due to improving economic conditions (\$2.4 million). The increase in licenses and permits is due to an increase in applications to the Metropolitan Area Building and Construction Department (MABCD) for construction projects (\$0.6 million).

Increases were partially offset by decreases in reimbursements (\$1.5 million), uses of money and property (\$0.6 million), back taxes (\$0.5 million), and motor vehicle taxes (\$0.2 million). The decrease in reimbursements is due to a decrease in administrative charges due to the consolidation of the EMS, COMCARE, and Noxious Weeds Tax Funds into the General Fund in 2022 (\$0.8 million) and the receipt of one-time claim recoveries in 2021 compared with no reimbursement in 2022 (\$0.5 million). The decrease in

uses of money and property is due to low interest rates in the first half of the year, resulting in smaller revenues from interest on current property taxes (\$0.6 million). The decrease in back taxes is primarily due to refunds of previously paid property taxes as a result of valuation appeals (\$0.5 million) and the decrease in motor vehicle taxes is due to fewer transactions and a decrease in new vehicle registrations due to availability (\$0.2 million).

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



Property taxes (current) are the largest revenue source in the General Fund. Through the first half of 2022, \$126.3 million in current property taxes had been collected, an increase of \$11.8 million (10.3 percent) compared to the previous year. The mill levy rate for this Fund is 24.363, an increase of 1.494 mills from the 2021 rate of 22.869 mills due to the consolidation of three other property-tax-supported funds into the General Fund in 2022.

Local retail sales and use tax collections through the first half of 2022 increased \$2.4 million (14.7 percent), compared to 2021. Collections in all six months in 2022 exceeded collections in the same months in 2021. Disbursements from the State typically occur two months after the date of purchase and the numbers in the table on the next page reflect that trend.

Local Retail Sales & Use Tax			
Year-to-Date Comparison			
Month	2021	2022	%Change
January	2,522,637	2,980,415	18.15%
February	2,836,696	3,624,467	27.77%
March	2,658,619	2,759,407	3.79%
April	2,312,735	2,686,082	16.14%
May	3,087,183	3,329,811	7.86%
June	2,931,244	3,377,029	15.21%
Total	16,349,116	18,757,211	14.73%

Motor vehicle tax collections were \$5.3 million through the first half of 2022, a decrease of \$0.2 million (3.8 percent) compared to the same timeframe in 2021. Motor vehicle taxes are collected in accordance with K.S.A. 79-5111, which requires these taxes to be allocated to each fund with a property-tax levy in proportion to the property tax levied during the previous year's budget.

Intergovernmental revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with juvenile Corrections programs and from the City of Wichita for the County's portion of the merged code operation, though all revenues will now be received by the County as the merger is complete. Receipts in this category totaled \$0.5 million, which was \$0.4 million (46.8 percent), less than the first half of 2021.

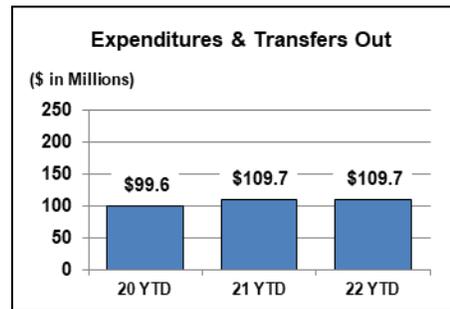
Charges for services revenue consists of receipts paid by individuals to cover part or all of the cost of County services received, as well as cost allocations from various internal funds. The \$15.6 million collected through the first half of 2022 was \$8.0 million (104.5 percent) more than the same timeframe in 2021, mainly due to insurance fees (\$4.6 million), Medicare fees (\$2.0 million), Medicaid fees (\$0.9 million), and patient fees (\$0.6 million) received by EMS in the General Fund in 2022 due to the consolidation of the EMS Tax Fund into the General Fund. These fees historically were collected in the EMS Tax Fund, which was consolidated into the General Fund in 2022.

Uses of Money and Property revenue, which includes investment income, decreased \$0.6 million (17.9 percent) compared to the same timeframe in 2021 mainly due to a decrease in penalties and interest on back taxes.

Transfers from other funds and other proceeds are typically a result of the transfer of residual cash from the Auto License Fund or from completed capital projects,

which varies as projects can be completed any time during the year. Through both the first halves of 2021 and 2022, no revenue was captured in this category.

Major Expenditures



Actual year-to-date expenditures for the first half of 2022 increased a nominal amount, \$38,230, compared to the same time period in 2021. Increases were recorded in personnel (\$7.7 million) and commodities (\$0.3 million), which were offset by decreases in contractals (\$7.0 million), equipment (\$0.6 million), transfers to other funds (\$0.3 million), and capital improvements (\$10,333).

Personnel costs increased \$7.7 million (13.0 percent) compared to the same timeframe in 2021. The increase is mostly attributable to the consolidation of the Emergency Medical Services (EMS) Fund and the COMCARE Fund into the General Fund beginning in 2022.

General Fund Detailed Personnel Expenditures			
Year-to Date Comparison*			
Category	2021	2022	%Change
Salaries and Wages	\$ 39,023,005	\$ 43,573,326	11.66%
Overtime	1,949,898	3,040,385	55.93%
Allowances	33,785	36,001	6.56%
FICA - OASDI	2,485,206	2,833,110	14.00%
FICA - HI	581,218	662,582	14.00%
Health/Dental Ins.	9,344,487	9,905,393	6.00%
Retirement	5,000,887	5,729,678	14.57%
Workers' Comp.	483,212	658,064	36.19%
Unemployment Tax	37,021	139,480	276.76%
Vac. Sell as Benefits	100,570	100,121	-0.45%
Donated Leave	9,231	3,254	-64.75%
Wireless Allowance	62,664	64,716	3.27%
Flex Spending Contr.	46,430	52,034	12.07%
Call Back/On Call	37,174	100,608	170.64%
Total	\$ 59,194,791	\$ 66,898,752	13.01%

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

Contractual services expenditures decreased \$7.0 million (19.5 percent) through the first half of 2022, compared to the same timeframe in 2021. The decrease is primarily due to a decrease in temporary employment

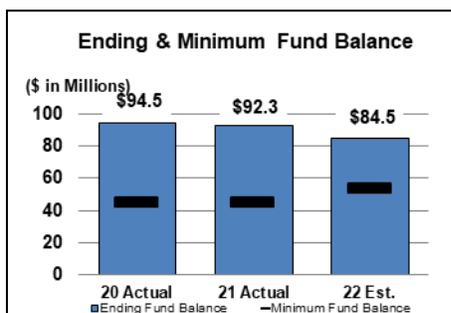
services (\$5.9 million) by the Division of Finance partially due to a shopping cart created for temporary COVID employment services, as well as expenses for such services. An additional decrease was recorded in grant awards (\$1.6 million) mostly to the Sedgwick County Zoo due to the final payment of the Phase I funding agreement made in 2021. The decreases were offset by an increase in financial professional services (\$0.5 million) mostly by EMS due a shopping cart for billing services as well as expenses for such services.

2022. This strategic use of fund balance was included in the 2022 budget planning process.

Commodity expenditures increased \$0.3 million (7.2 percent) through the first half of 2022 when compared to the same timeframe in 2021. The increase is primarily due to increases in drug purchases (\$0.2 million) mostly by EMS due to the consolidation of the EMS Fund into the General Fund and in postage/shipping (\$0.1 million) by Central Services.

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

General Fund Ending Balance



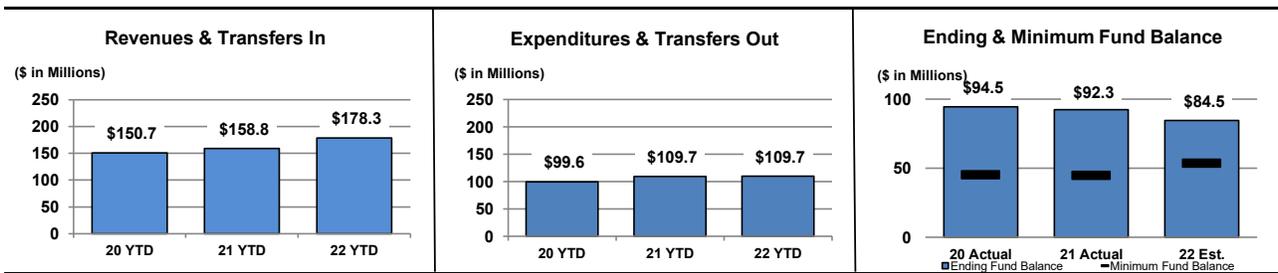
The General Fund 2022 beginning budgetary fund balance of \$92.3 million is estimated to decrease by \$7.9 million (8.6 percent) by the end of 2022, primarily due to increased costs associated an additional pay period in

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 44 different departments are funded from the General Fund. Below is a summary of General Fund revenues and expenditures followed by expenditures by department on the subsequent pages. Information for 2022 reflects the consolidation of the EMS, COMCARE, and Noxious Weeds Tax Funds into the General Fund as of January 1, 2022.

Revenues through June 2022 increased \$19.5 million versus the same time period in 2021, specifically in current property taxes (\$11.8 million), charges for services (\$8.0 million), local retail sales and use taxes (\$2.4 million), and licenses and permits (\$0.6 million). The increase in current property taxes is due to an increase in assessed valuation (\$11.8 million). The increase in charges for services is mainly due to insurance fees (\$4.6 million), Medicare fees (\$2.0 million), Medicaid fees (\$0.9 million), and patient fees (\$0.6 million) received by Emergency Medical Services (EMS) in the General Fund in 2022 due to the consolidation of the EMS Tax Fund into the General Fund. The increase in local retail sales and use taxes is due to improving economic conditions (\$2.4 million). The increase in licenses and permits is due to an increase in applications to the Metropolitan Area Building and Construction Department (MABCD) for construction projects (\$0.6 million). Increases were partially offset by decreases in reimbursements (\$1.5 million), uses of money and property (\$0.6 million), back taxes (\$0.5 million), and motor vehicle taxes (\$0.2 million). The decrease in reimbursements is due to a decrease in administrative charges due to the consolidation of the EMS, COMCARE, and Noxious Weeds Tax Funds into the General Fund in 2022 (\$0.8 million) and the receipt of one-time claim recoveries in 2021 compared with no reimbursement in 2022 (\$0.5 million). The decrease in uses of money and property is due to low interest rates in the first half of the year, resulting in smaller revenues from interest on current property taxes (\$0.6 million). The decrease in back taxes is primarily due to refunds of previously paid property taxes as a result of valuation appeals (\$0.5 million) and the decrease in motor vehicle taxes is due to fewer transactions and a decrease in new vehicle registrations due to availability (\$0.2 million).

Expenditures increased by a nominal amount, \$38,230 compared to the same time period in 2021, specifically in personnel (\$7.7 million) and commodities (\$0.3 million). The increase in personnel is due to the consolidation of the EMS, COMCARE, and Noxious Weeds Tax funds into the General Fund in 2022 (\$9.0 million), offset by a decrease in the Division of Finance for positions related to the coronavirus disease (COVID-19) (\$1.4 million) in 2021. The increase in commodities is due to the purchase of operating supplies by EMS after consolidation into the General Fund in 2022 (\$0.4 million). Increases were offset by decreases in contractals (\$7.0 million), equipment (\$0.6 million), and transfers out (\$0.3 million). The decrease in contractals is primarily due to the decrease in charges for temporary staffing (\$5.9 million) and cleaning services (\$0.7 million) related to COVID-19 in 2021. The decrease in equipment is due to the purchase of radios by the Sheriff's Office per the radio replacement plan (\$0.9 million). The decrease in transfers out is due to a decrease in transfers out – capital projects (\$1.4 million) due to the timing of transfers for capital projects in 2022 compared to 2021, which was partially offset by an increase in transfers out – sales tax revenue (\$1.2 million) by Highways due to an increase in the amount of sales tax generated through June 2022 compared to the same timeframe in 2021.



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

For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 114,508,897	\$ 128,496,469	\$ 128,496,469	\$ 126,271,470	\$ 128,513,974	\$ 17,505
Back Prop. Taxes & Ref. Warrants	1,747,707	7,912,609	7,912,609	1,275,268	2,612,693	(5,299,915)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	5,499,359	16,459,361	16,459,361	5,291,649	17,622,279	1,162,918
Local Retail Sales & Use Tax	16,349,116	31,668,000	31,668,000	18,757,211	36,382,643	4,714,643
All Other Taxes	120,161	300,708	300,708	134,204	257,366	(43,342)
Licenses & Permits	4,059,069	8,229,011	8,229,011	4,629,074	8,420,569	191,559
Intergovernmental	903,912	719,601	719,601	481,203	707,886	(11,716)
Charges for Services	7,629,579	28,973,991	28,973,991	15,599,832	31,120,425	2,146,434
Fines & Forfeitures	32,349	181,924	181,924	62,084	173,440	(8,484)
Miscellaneous	1,456,655	2,387,647	2,387,647	1,298,724	2,240,678	(146,969)
Reimbursements	3,328,618	5,514,667	5,514,667	1,877,653	4,085,482	(1,429,185)
Uses of Money & Property	3,183,802	4,957,114	4,957,114	2,614,439	4,675,514	(281,600)
Transfers In & Other Proceeds	-	259,887	259,887	-	84,475	(175,412)
Total Revenues & Transfers In	158,819,224	236,060,990	236,060,990	178,292,811	236,897,425	836,435
Expenditures & Transfers Out						
Personnel	\$ 59,194,791	\$ 157,855,462	\$ 157,788,882	\$ 66,908,752	\$ 145,284,537	\$ (12,504,345)
Contractuals	35,841,037	77,462,493	76,351,981	28,861,003	58,746,185	(17,605,796)
Debt Service	-	-	-	-	-	-
Commodities	3,846,755	9,248,592	8,822,095	4,123,782	8,559,990	(262,105)
Capital Improvement	112,026	2,777,243	1,105,410	101,692	1,101,600	(3,810)
Capital Outlay	942,378	1,318,794	1,821,973	322,722	1,620,811	(201,162)
Transfers Out	9,728,180	19,962,156	22,734,399	9,385,446	29,447,993	6,713,594
Total Expenditures & Transfers Out	109,665,168	268,624,741	268,624,741	109,703,397	244,761,115	(23,863,625)
Net Change in Fund Balance	49,154,057	(32,563,751)	(32,563,751)	68,589,413	(7,863,690)	(23,027,190)
Actual Beginning Fund Balance	94,452,204	92,335,932	92,335,932	92,335,932	92,335,932	-
Ending Fund Balance	\$ 143,606,261	\$ 59,772,181	\$ 59,772,181	\$ 160,925,345	\$ 84,472,242	\$ (23,027,190)

General Fund

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

For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Expenditures and Interfund Transfers Out By Department						
General Government						
County Commission						
Personnel	395,116	850,657	850,657	394,655	799,223	(51,433)
Contractuals	25,971	106,419	106,419	16,732	76,672	(29,747)
Debt Service	-	-	-	-	-	-
Commodities	6,094	18,381	18,381	1,720	8,672	(9,709)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Commission	427,181	975,457	975,457	413,107	884,567	(90,889)
County Manager						
Personnel	761,708	1,783,277	1,766,697	757,002	1,731,866	(34,831)
Contractuals	208,884	290,815	350,894	343,541	354,836	3,942
Debt Service	-	-	-	-	-	-
Commodities	2,814	38,396	19,896	7,087	9,989	(9,907)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Manager	973,405	2,112,488	2,137,487	1,107,629	2,096,692	(40,795)
County Counselor						
Personnel	630,074	1,404,467	1,404,467	657,510	1,373,738	(30,729)
Contractuals	172,814	330,300	480,300	222,190	336,213	(144,087)
Debt Service	-	-	-	-	-	-
Commodities	12,132	45,898	45,898	19,672	21,555	(24,343)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Counselor	815,020	1,780,665	1,930,665	899,372	1,731,505	(199,159)
County Clerk						
Personnel	571,238	1,275,930	1,275,930	545,124	1,136,150	(139,779)
Contractuals	5,328	167,599	167,599	6,937	157,114	(10,485)
Debt Service	-	-	-	-	-	-
Commodities	2,090	9,460	9,460	2,881	8,310	(1,150)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Clerk	578,657	1,452,989	1,452,989	554,941	1,301,575	(151,414)
Register of Deeds						
Personnel	541,583	1,196,885	1,196,885	510,048	1,062,977	(133,908)
Contractuals	1,444	17,674	17,674	1,004	5,592	(12,082)
Debt Service	-	-	-	-	-	-
Commodities	4,753	26,000	26,000	2,027	11,678	(14,322)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Register of Deeds	547,780	1,240,559	1,240,559	513,079	1,080,247	(160,312)
Election Commissioner						
Personnel	297,499	1,048,670	1,048,670	387,759	953,811	(94,858)
Contractuals	428,451	589,945	724,670	578,353	616,737	(107,933)
Debt Service	-	-	-	-	-	-
Commodities	7,501	76,879	76,879	68,780	78,811	1,932
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Election Commissioner	733,451	1,715,494	1,850,219	1,034,892	1,649,359	(200,860)

General Fund

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

For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD				
	Annual Budgeted Amounts				YTD Actual Amounts	Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts			
General Government (Continued)							
Division of Human Resources							
Personnel	647,850	1,549,327	1,549,327	764,165	1,590,066	40,739	
Contractuals	90,002	120,000	157,000	89,887	132,030	(24,970)	
Debt Service	-	-	-	-	-	-	
Commodities	13,313	48,107	41,107	18,506	27,279	(13,828)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total Division of Human Resources	751,165	1,717,434	1,747,434	872,558	1,749,376	1,941	
Division of Finance							
Personnel	2,811,705	3,174,016	3,174,016	1,468,892	3,062,961	(111,055)	
Contractuals	8,548,262	1,049,090	1,932,867	733,048	1,126,297	(806,570)	
Debt Service	-	-	-	-	-	-	
Commodities	865,255	107,603	175,103	41,481	134,917	(40,186)	
Capital Improvements	107,027	-	1,100,410	100,530	1,100,410	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total Division of Finance	12,332,250	4,330,709	6,382,396	2,343,952	5,424,585	(957,811)	
Budgeted Transfers							
Personnel	-	-	-	-	-	-	
Contractuals	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	
Commodities	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	240	3,000,000	3,000,000	-	4,524,367	1,524,367	
Total Budgeted Transfers	240	3,000,000	3,000,000	-	4,524,367	1,524,367	
Contingency Reserves							
Personnel	-	2,480,921	2,480,921	-	2,924,510	443,589	
Contractuals	-	22,635,751	20,244,340	-	5,375,510	(14,868,830)	
Debt Service	-	-	-	-	-	-	
Commodities	-	800,000	324,368	-	-	(324,368)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	200,000	200,000	-	-	(200,000)	
Transfers Out	-	-	-	-	-	-	
Total Contingency Reserves	-	26,116,672	23,249,629	-	8,300,020	(14,949,609)	
County Appraiser							
Personnel	2,186,153	4,990,713	4,990,713	2,194,689	4,733,576	(257,137)	
Contractuals	120,529	228,167	228,167	111,651	185,803	(42,364)	
Debt Service	-	-	-	-	-	-	
Commodities	35,325	84,797	84,797	47,297	77,832	(6,965)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total County Appraiser	2,342,007	5,303,677	5,303,677	2,353,637	4,997,211	(306,466)	
County Treasurer							
Personnel	565,266	1,251,774	1,251,774	585,981	1,227,821	(23,953)	
Contractuals	17,933	68,750	68,750	21,233	38,041	(30,709)	
Debt Service	-	-	-	-	-	-	
Commodities	21,512	86,626	86,626	18,179	88,141	1,515	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total County Treasurer	604,710	1,407,150	1,407,150	625,393	1,354,003	(53,147)	

General Fund

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

For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD			
	Annual Budgeted Amounts				Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
General Government (Continued)						
Metropolitan Area Planning Dept.						
Personnel	-	-	-	-	-	-
Contractuals	331,955	692,018	692,018	346,009	692,018	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Metropolitan Area Plann. Dept.	331,955	692,018	692,018	346,009	692,018	-
Facilities Department						
Personnel	1,129,675	2,740,341	2,740,341	984,788	2,170,407	(569,934)
Contractuals	2,551,044	4,457,993	4,457,993	2,544,791	3,764,716	(693,277)
Debt Service	-	-	-	-	-	-
Commodities	446,471	552,129	552,129	422,570	1,221,491	669,362
Capital Improvements	-	323,296	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	364,335	-	323,296	-	323,296	-
Total Facilities Department	4,491,524	8,073,759	8,073,759	3,952,148	7,479,911	(593,848)
Central Services						
Personnel	673,469	1,470,424	1,470,424	646,190	1,372,415	(98,010)
Contractuals	(92)	108,407	132,038	89,900	104,205	(27,833)
Debt Service	-	-	-	-	-	-
Commodities	790,735	1,197,660	1,174,029	711,086	1,118,351	(55,678)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Central Services	1,464,111	2,776,491	2,776,491	1,447,175	2,594,970	(181,521)
Division of Information & Technology						
Personnel	3,571,718	7,681,402	7,681,402	3,584,236	7,490,091	(191,311)
Contractuals	2,520,317	5,918,061	5,914,461	4,425,644	5,615,689	(298,772)
Debt Service	-	-	-	-	-	-
Commodities	34,525	488,800	424,854	157,238	442,905	18,051
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	67,546	67,546	68,000	454
Transfers Out	-	-	-	-	-	-
Total Division of Info. & Tech.	6,126,559	14,088,263	14,088,263	8,234,663	13,616,686	(471,578)
Public Safety						
Office of the Medical Director						
Personnel	228,840	464,761	464,761	120,429	244,642	(220,119)
Contractuals	15,867	32,023	32,023	17,478	27,000	(5,023)
Debt Service	-	-	-	-	-	-
Commodities	2,500	13,000	13,000	7,140	17,884	4,884
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Office of the Medical Director	247,207	509,784	509,784	145,047	289,525	(220,258)
Emergency Communications						
Personnel	2,804,239	7,144,352	7,144,352	2,825,449	6,053,904	(1,090,448)
Contractuals	32,753	49,936	49,936	10,226	94,017	44,081
Debt Service	-	-	-	-	-	-
Commodities	20,025	90,947	90,947	11,120	37,796	(53,151)
Capital Improvements	-	275,898	-	-	-	-
Capital Outlay	-	-	187,663	187,663	187,663	-
Transfers Out	-	-	275,898	-	275,898	-
Total Emergency Communications	2,857,017	7,561,133	7,748,796	3,034,458	6,649,278	(1,099,518)

General Fund

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

For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD			
	Annual Budgeted Amounts				Fiscal Year	Variance with
	YTD Actual	Adopted	Revised	YTD Actual	Estimates	Revised Budget
	Amounts			Amounts	As of June 2022	Positive/Negative
Public Safety (Continued)						
Emergency Management						
Personnel	130,637	364,942	364,942	133,380	279,213	(85,730)
Contractuals	48,090	155,849	135,849	64,196	114,110	(21,739)
Debt Service	-	-	-	-	-	-
Commodities	9,744	17,860	37,860	16,776	32,326	(5,534)
Capital Improvements	-	110,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	110,000	-	110,000	-	110,000	-
Total Emergency Management	298,471	648,651	648,651	214,352	535,649	(113,002)
Emergency Medical Services						
Personnel	-	17,031,706	17,031,706	7,463,190	15,830,808	(1,200,897)
Contractuals	-	3,017,854	3,017,854	1,787,307	2,835,945	(181,909)
Debt Service	-	-	-	-	-	-
Commodities	(395)	1,488,221	1,488,221	725,555	1,593,370	105,149
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	256,931	-	256,931	-
Transfers Out	-	-	-	-	-	-
Total Emergency Medical Services	(395)	21,537,781	21,794,711	9,976,053	20,517,054	(1,277,657)
Reg. Forensic Science Center						
Personnel	1,591,451	3,934,585	3,934,585	1,666,896	3,941,780	7,195
Contractuals	344,819	443,552	443,552	353,915	429,432	(14,119)
Debt Service	-	-	-	-	-	-
Commodities	253,911	410,602	410,602	179,663	325,075	(85,527)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	(400)	-	-
Transfers Out	-	-	-	-	-	-
Total Regional Forensic Science Center	2,190,181	4,788,738	4,788,738	2,200,074	4,696,288	(92,451)
Department of Corrections						
Personnel	4,830,853	12,259,361	12,259,361	4,692,519	9,515,549	(2,743,812)
Contractuals	704,174	1,313,433	1,313,433	847,286	1,280,669	(32,764)
Debt Service	-	-	-	-	-	-
Commodities	266,907	836,021	836,021	299,377	692,406	(143,615)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	368,711	992,000	992,000	-	992,000	-
Total Department of Corrections	6,170,645	15,400,815	15,400,815	5,839,182	12,480,625	(2,920,190)
Sheriff's Office						
Personnel	21,285,804	49,178,667	49,178,667	21,621,694	46,320,019	(2,858,648)
Contractuals	6,218,373	15,360,874	15,295,876	5,913,782	15,263,048	(32,828)
Debt Service	-	-	-	-	-	-
Commodities	428,967	714,150	804,147	555,441	840,978	36,831
Capital Improvements	-	987,185	-	-	-	-
Capital Outlay	942,378	1,103,794	1,078,795	41,940	1,077,179	(1,616)
Transfers Out	7,279	20,366	1,007,551	6,840	3,842,801	2,835,250
Total Sheriff's Office	28,882,800	67,365,036	67,365,036	28,139,696	67,344,024	(21,011)
District Attorney						
Personnel	5,580,135	12,879,720	12,829,720	5,696,060	12,182,851	(646,869)
Contractuals	400,434	552,830	606,435	344,409	551,263	(55,172)
Debt Service	-	-	-	-	-	-
Commodities	48,392	120,578	116,973	29,824	119,691	2,718
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total District Attorney	6,028,962	13,553,128	13,553,128	6,070,292	12,853,805	(699,323)

General Fund

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

For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD			
	Annual Budgeted Amounts				Fiscal Year	Variance with
	YTD Actual	Adopted	Revised	YTD Actual	Estimates	Revised Budget
	Amounts			Amounts	As of June 2022	Positive/Negative
Public Safety (Continued)						
District Court						
Personnel	25,079	85,540	85,540	30,642	63,911	(21,629)
Contractuals	1,760,980	3,036,195	3,044,195	2,066,168	3,499,570	455,375
Debt Service	-	-	-	-	-	-
Commodities	197,178	489,900	496,900	200,525	315,725	(181,175)
Capital Improvements	4,999	5,000	5,000	1,162	1,190	(3,810)
Capital Outlay	-	15,000	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total District Court	1,988,235	3,631,635	3,631,635	2,298,497	3,880,396	248,761
Crime Prevention Fund						
Personnel	-	-	-	-	-	-
Contractuals	261,160	582,383	582,383	116,814	582,383	(0)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Crime Prevention Fund	261,160	582,383	582,383	116,814	582,383	(0)
MABCD						
Personnel	1,445,933	3,679,078	3,679,078	1,540,504	3,211,714	(467,364)
Contractuals	2,873,820	4,348,200	4,348,200	1,251,913	5,147,758	799,558
Debt Service	-	-	-	-	-	-
Commodities	22,188	131,863	131,863	35,152	49,490	(82,373)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	86,659	86,659	-	86,659	(0)
Total MABCD	4,341,942	8,245,800	8,245,800	2,827,569	8,495,621	249,821
Courthouse Police						
Personnel	632,955	1,462,775	1,462,775	548,959	1,159,201	(303,573)
Contractuals	11,905	39,092	39,092	24,085	45,013	5,921
Debt Service	-	-	-	-	-	-
Commodities	2,061	22,100	22,100	8,825	10,723	(11,377)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	31,038	25,573	31,038	-
Transfers Out	-	-	-	-	-	-
Total Courthouse Police	646,920	1,523,967	1,555,005	607,442	1,245,976	(309,029)
Public Works						
Budget Transfers - Local Sales Tax						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	8,174,558	15,834,000	15,834,000	9,378,606	18,191,322	2,357,322
Total Budget Transfers	8,174,558	15,834,000	15,834,000	9,378,606	18,191,322	2,357,322
Noxious Weeds						
Personnel	-	360,103	360,103	152,942	314,910	(45,193)
Contractuals	-	76,801	76,801	38,939	69,772	(7,029)
Debt Service	-	-	-	-	-	-
Commodities	-	99,629	99,629	24,639	84,972	(14,657)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Noxious Weeds	-	536,533	536,533	216,520	469,653	(66,880)

General Fund

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

For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD			
	Annual Budgeted Amounts				Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Public Works (Continued)						
Storm Drainage						
Personnel	254,137	539,139	539,139	263,543	554,349	15,210
Contractuals	1,228,838	1,368,481	1,367,481	1,153,304	1,357,677	(9,804)
Debt Service	-	-	-	-	-	-
Commodities	3,800	4,000	5,000	4,775	4,867	(133)
Capital Improvements	-	925,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	657,500	-	925,000	-	925,000	-
Total Storm Drainage	2,144,274	2,836,620	2,836,620	1,421,621	2,841,893	5,273
Environmental Resources						
Personnel	38,477	81,063	81,063	39,078	82,068	1,005
Contractuals	42,427	51,331	51,331	42,683	48,000	(3,331)
Debt Service	-	-	-	-	-	-
Commodities	123	2,331	2,331	229	1,102	(1,229)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Environmental Resources	81,027	134,725	134,725	81,990	131,171	(3,555)
Public Services						
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	-	205,000	205,000	102,500	205,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	-	205,000	205,000	102,500	205,000	-
COMCARE						
Personnel	468,831	3,643,029	3,527,902	1,394,664	2,874,565	(653,337)
Contractuals	137,305	1,011,793	993,279	690,360	998,575	5,296
Debt Service	-	-	-	-	-	-
Commodities	37,577	236,215	212,450	92,800	185,800	(26,650)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total COMCARE	643,713	4,891,037	4,733,631	2,177,825	4,058,939	(674,691)
CDDO						
Personnel	-	-	-	-	-	-
Contractuals	1,359,528	1,956,590	1,956,590	982,331	1,956,590	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total CDDO	1,359,528	1,956,590	1,956,590	982,331	1,956,590	-
Department on Aging						
Personnel	38,263	108,998	108,998	40,949	80,745	(28,253)
Contractuals	385,578	424,717	424,717	360,964	397,145	(27,572)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	29,131	29,131	-	25,786	(3,345)
Total Department on Aging	423,840	562,846	562,846	401,913	503,676	(59,170)

General Fund

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

For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Public Services (Continued)						
Health Department						
Personnel	1,673,463	4,030,129	4,145,256	1,739,675	3,650,702	(494,555)
Contractuals	606,160	808,788	846,982	502,642	798,259	(48,723)
Debt Service	-	-	-	-	-	-
Commodities	154,836	747,144	751,229	192,495	759,846	8,617
Capital Improvements	-	150,864	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	45,557	-	150,864	-	150,864	-
Total Health Department	2,480,016	5,736,925	5,894,331	2,434,813	5,359,671	(534,661)
Culture & Recreation						
Sedgwick County Parks Dept.						
Personnel	227,775	533,763	533,763	210,726	425,805	(107,958)
Contractuals	125,367	314,999	314,999	152,647	295,806	(19,193)
Debt Service	-	-	-	-	-	-
Commodities	156,588	233,795	233,795	147,756	237,221	3,426
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Parks Dept.	509,729	1,082,557	1,082,557	511,129	958,833	(123,724)
Sedgwick County Zoo						
Personnel	3,038,349	6,928,298	6,928,298	3,138,456	6,637,301	(290,996)
Contractuals	2,200,000	400,000	400,000	400,000	400,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Zoo	5,238,349	7,328,298	7,328,298	3,538,456	7,037,301	(290,996)
Exploration Place						
Personnel	85,258	178,440	178,440	86,388	180,843	2,403
Contractuals	1,016,972	2,041,700	2,041,700	1,020,850	2,039,297	(2,403)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Exploration Place	1,102,230	2,220,140	2,220,140	1,107,238	2,220,140	0
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	377,472	407,472	407,472	317,472	407,472	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	377,472	407,472	407,472	317,472	407,472	-
Community Development						
Extension Council						
Personnel	-	-	-	-	-	-
Contractuals	412,741	825,481	825,481	412,741	825,481	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Extension Council	412,741	825,481	825,481	412,741	825,481	-

General Fund

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

For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Community Development (Continued)						
Economic Development						
Personnel	31,258	68,212	68,212	26,168	50,044	(18,168)
Contractuals	208,319	1,809,335	1,809,335	277,699	448,634	(1,360,701)
Debt Service	-	-	-	-	-	-
Commodities	(166)	9,500	9,500	760	785	(8,715)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Economic Development	239,411	1,887,047	1,887,047	304,627	499,463	(1,387,584)
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	45,117	46,795	46,795	45,117	46,795	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	45,117	46,795	46,795	45,117	46,795	-
Total Expenditures & Transfers Out	109,665,168	268,624,741	268,624,741	109,602,930	244,761,115	(23,863,625)
Net Change in Fund Balance	49,154,057	(32,563,751)	(32,563,751)	68,589,413	(7,863,690)	(23,027,190)
Actual Fund Balance, Beginning of Year	94,452,204	92,335,932	92,335,932	92,335,932	92,335,932	-
Ending Fund Balance	\$ 143,606,261	\$ 59,772,181	\$ 59,772,181	\$ 160,925,345	\$ 84,472,242	\$ (23,027,190)

2022

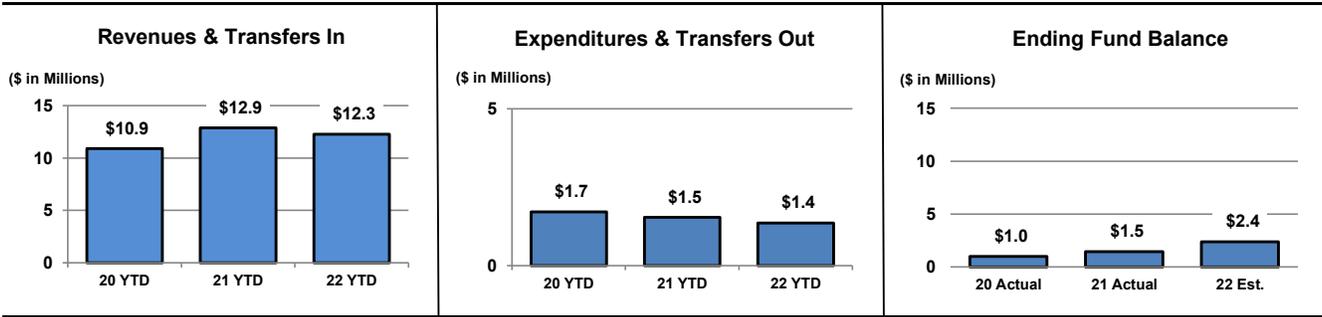
Budgetary ACCOUNTS



Bond and Interest

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

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



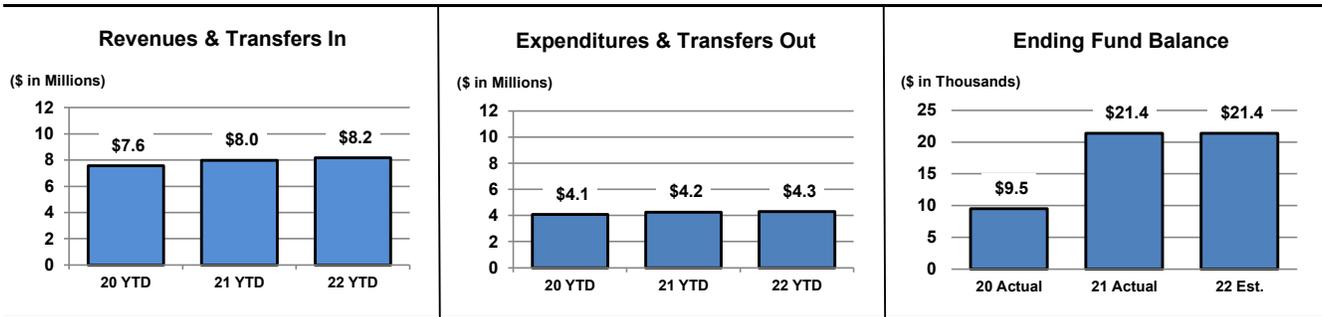
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 10,979,726	\$ 10,738,239	\$ 10,738,239	\$ 10,584,035	\$ 10,725,144	\$ (13,095)
Back Prop. Taxes & Ref. Warrants	168,291	223,542	223,542	76,094	238,510	14,967
Special Assessment Prop. Taxes	414,456	402,420	402,420	336,440	363,313	(39,107)
Motor Vehicle Taxes	450,396	1,483,583	1,483,583	465,277	1,588,579	104,996
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	40,402	40,402
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	56,420	-	-	-	56,420	56,420
Transfers In & Other Proceeds	798,783	2,333,071	2,333,071	798,783	2,333,071	-
Total Revenues & Transfers In	12,868,071	15,180,856	15,180,856	12,260,630	15,345,438	164,583
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,650	20,000	20,000	1,650	20,000	0
Debt Service	1,539,532	14,719,732	14,719,732	1,359,400	14,388,816	(330,916)
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,541,182	14,739,732	14,739,732	1,361,050	14,408,816	(330,916)
Net Change in Fund Balance	11,326,889	441,124	441,124	10,899,580	936,622	(166,333)
Actual Beginning Fund Balance	1,011,690	1,454,392	1,454,392	1,454,392	1,454,392	-
Ending Fund Balance	\$ 12,338,579	\$ 1,895,516	\$ 1,895,516	\$ 12,353,972	\$ 2,391,014	\$ (166,333)

Wichita State University

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



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

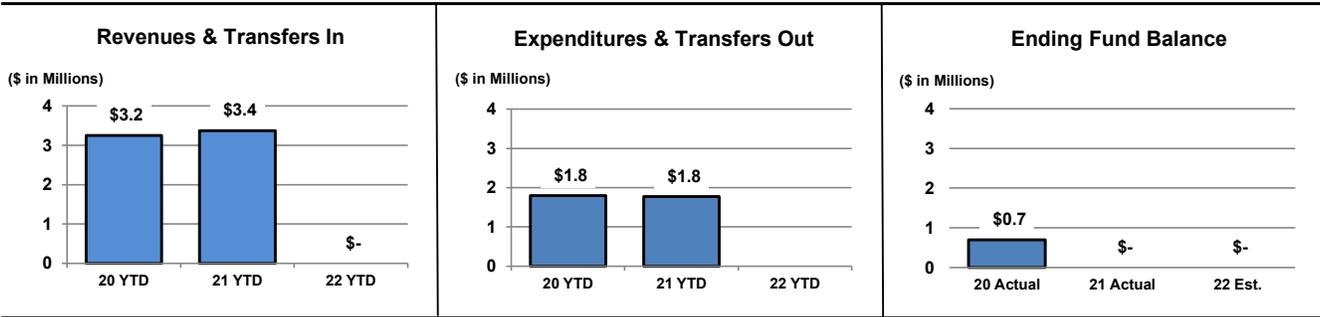
For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD	2022 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	\$ 7,510,763	\$ 7,912,609	\$ 7,912,609	\$ 7,800,999	\$ 7,909,377	\$ (3,232)
Back Prop. Taxes & Ref. Warrants	115,921	152,902	152,902	52,431	163,139	10,238
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	357,764	1,016,399	1,016,399	325,969	1,088,205	71,806
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	348,587	348,587	-	-	(348,587)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	7,984,448	9,430,497	9,430,497	8,179,399	9,160,721	(269,776)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	4,247,792	9,381,910	9,381,910	4,301,290	9,160,722	(221,188)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,247,792	9,381,910	9,381,910	4,301,290	9,160,722	(221,188)
Net Change in Fund Balance	3,736,657	48,587	48,587	3,878,109	(0)	(490,964)
Actual Beginning Fund Balance	9,500	21,359	21,359	21,359	21,359	-
Ending Fund Balance	\$ 3,746,157	\$ 69,946	\$ 69,946	\$ 3,899,468	\$ 21,359	\$ (490,964)

COMCARE

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

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



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

For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

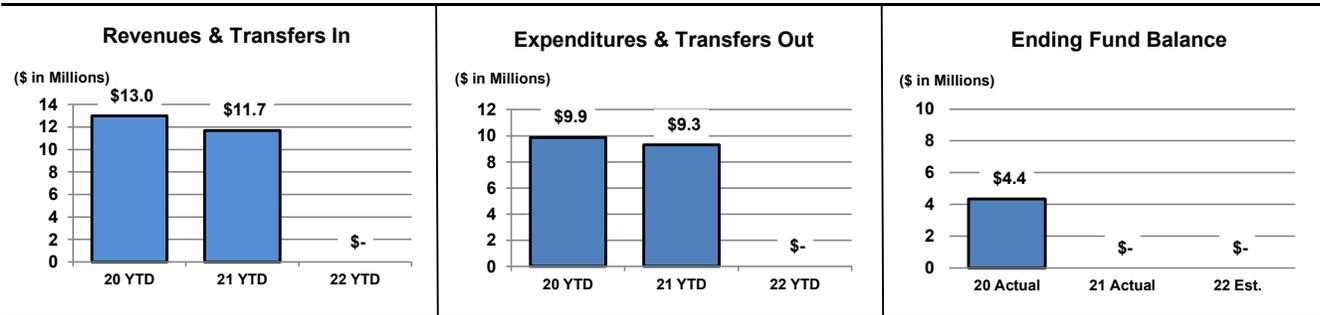
	2021 YTD		2022 YTD		Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 3,089,432	\$ -	\$ -	-	\$ -	-
Back Prop. Taxes & Ref. Warrants	44,703	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	147,350	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	87,223	-	-	-	-	-
Charges for Services	2,240	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	9	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	3,370,957	-	-	-	-	-
Expenditures & Transfers Out						
Personnel	\$ 800,297	\$ -	\$ -	-	\$ -	-
Contractuals	946,746	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	26,511	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,773,554	-	-	-	-	-
Net Change in Fund Balance	1,597,403	-	-	-	-	-
Actual Beginning Fund Balance	697,901					-
Ending Fund Balance	\$ 2,295,304	\$ -	\$ -	\$ -	\$ -	\$ -

Emergency Medical Services

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

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

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



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

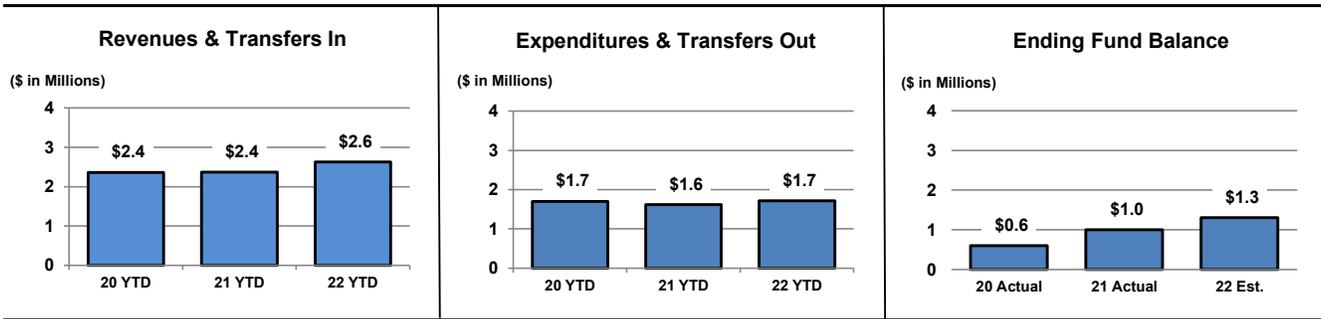
For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD			Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts			
		Adopted	Revised				
Revenues & Transfers In							
Current Property Taxes	\$ 3,730,732	\$ -	\$ -	\$ -		\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	70,704	-	-	-		-	-
Special Assessment Prop. Taxes	-	-	-	-		-	-
Motor Vehicle Taxes	222,422	-	-	-		-	-
Local Retail Sales & Use Tax	-	-	-	-		-	-
All Other Taxes	-	-	-	-		-	-
Licenses & Permits	-	-	-	-		-	-
Intergovernmental	-	-	-	-		-	-
Charges for Services	7,672,752	-	-	-		-	-
Fines & Forfeitures	-	-	-	-		-	-
Miscellaneous	1,988	-	-	-		-	-
Reimbursements	175	-	-	-		-	-
Use of Money & Property	-	-	-	-		-	-
Transfers In & Other Proceeds	-	-	-	-		-	-
Total Revenues & Transfers In	11,698,774	-	-	-		-	-
Expenditures & Transfers Out							
Personnel	\$ 6,978,694	\$ -	\$ -	\$ -		\$ -	\$ -
Contractuals	1,742,839	-	-	-		-	-
Debt Service	-	-	-	-		-	-
Commodities	594,226	-	-	-		-	-
Capital Improvements	-	-	-	-		-	-
Capital Outlay	-	-	-	-		-	-
Transfers Out	-	-	-	-		-	-
Total Expenditures & Transfers Out	9,315,759	-	-	-		-	-
Net Change in Fund Balance	2,383,014	-	-	-		-	-
Actual Beginning Fund Balance	4,352,234						-
Ending Fund Balance	\$ 6,735,248	\$ -	\$ -	\$ -		\$ -	\$ -

Aging

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

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



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

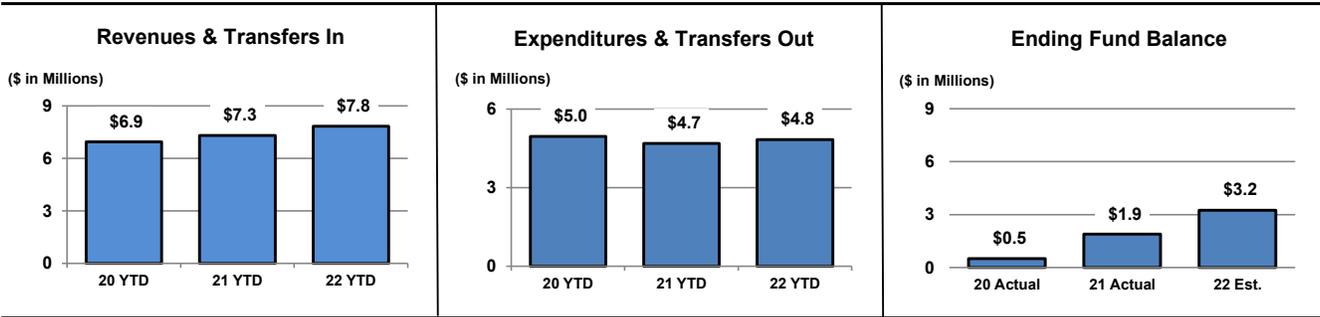
For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD	Annual Budgeted Amounts		2022 YTD	Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ 2,208,212	\$ 2,543,054	\$ 2,543,054	\$ 2,506,545	\$ 2,542,915	\$ (139)
Back Prop. Taxes & Ref. Warrants	35,994	44,953	44,953	15,827	47,963	3,010
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	110,518	299,438	299,438	96,562	320,549	21,111
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	10,054	30,000	30,000	8,707	21,202	(8,798)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	300	-	-	-	4,668	4,668
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,365,078	2,917,445	2,917,445	2,627,641	2,937,298	19,852
Expenditures & Transfers Out						
Personnel	\$ 350,761	\$ 750,704	\$ 750,704	\$ 335,446	\$ 706,887	\$ (43,817)
Contractuals	1,320,304	1,804,755	1,804,755	1,346,226	1,598,795	(205,960)
Debt Service	-	-	-	-	-	-
Commodities	4,485	59,327	59,327	3,109	12,702	(46,625)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	(88,118)	-	-	-	-	-
Transfers Out	29,708	313,794	313,794	28,434	313,794	-
Total Expenditures & Transfers Out	1,617,140	2,928,580	2,928,580	1,713,214	2,632,178	(296,402)
Net Change in Fund Balance	747,938	(11,134)	(11,134)	914,426	305,120	(276,549)
Actual Beginning Fund Balance	604,065	1,000,550	1,000,550	1,000,550	1,000,550	-
Ending Fund Balance	\$ 1,352,003	\$ 989,416	\$ 989,416	\$ 1,914,976	\$ 1,305,670	\$ (276,549)

Highway

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

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



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

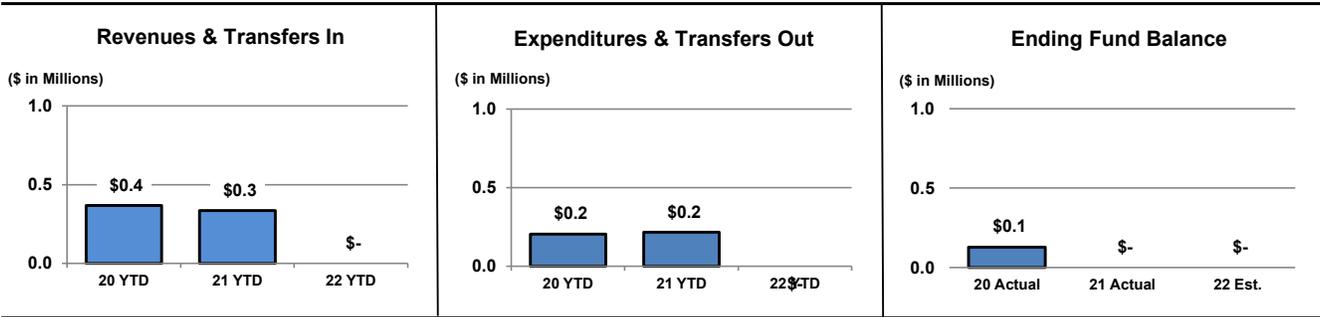
For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 4,761,592	\$ 5,226,261	\$ 5,226,261	\$ 5,148,475	\$ 5,221,478	\$ (4,783)
Back Prop. Taxes & Ref. Warrants	64,318	96,940	96,940	30,005	103,430	6,491
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	203,785	644,984	644,984	204,532	690,509	45,525
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	7,650	16,947	16,947	8,250	21,924	4,977
Intergovernmental	2,235,650	4,695,469	4,695,469	2,412,120	5,105,429	409,960
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	21	-	-	-	97	97
Miscellaneous	4,630	20,110	20,110	7,045	22,130	2,020
Reimbursements	24,329	37,245	37,245	27,186	28,347	(8,898)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	7,301,974	10,737,956	10,737,956	7,837,613	11,193,344	455,388
Expenditures & Transfers Out						
Personnel	\$ 2,561,826	\$ 6,527,943	\$ 6,527,943	\$ 2,449,008	\$ 5,429,655	\$ (1,098,287)
Contractuals	1,970,325	4,510,908	4,510,908	2,159,286	4,033,272	(477,636)
Debt Service	-	-	-	-	-	-
Commodities	158,027	445,529	445,529	233,752	365,072	(80,457)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,690,179	11,484,380	11,484,380	4,842,046	9,827,999	(1,656,380)
Net Change in Fund Balance	2,611,796	(746,424)	(746,424)	2,995,567	1,365,345	(1,200,992)
Actual Beginning Fund Balance	512,766	1,884,350	1,884,350	1,884,350	1,884,350	-
Ending Fund Balance	\$ 3,124,562	\$ 1,137,926	\$ 1,137,926	\$ 4,879,917	\$ 3,249,695	\$ (1,200,992)

Noxious Weeds

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

Charges for services are often dependent on the length of the growing season and impact revenue received from KDOT for spraying State-owned right of way. The Noxious Weeds Tax Fund was consolidated into the General Fund starting in 2022.



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

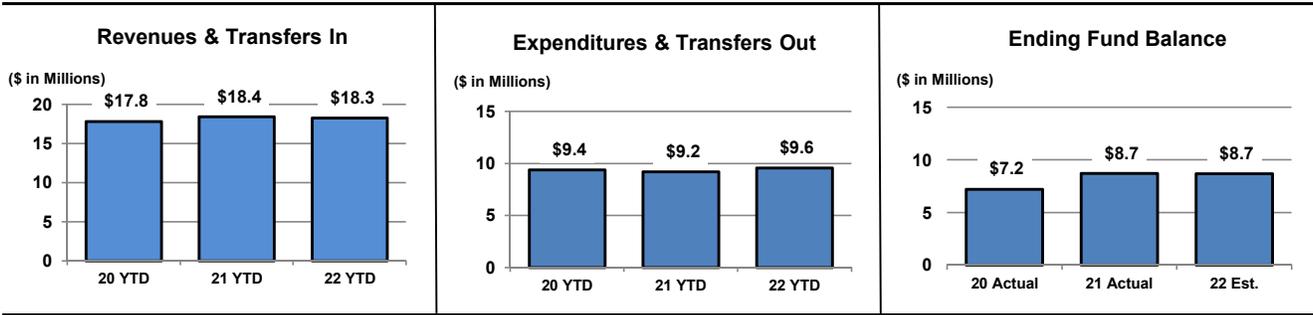
For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 300,445	\$ -	\$ -	-	-	-
Back Prop. Taxes & Ref. Warrants	5,325	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	16,696	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	12,642	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	335,108	-	-	-	-	-
Expenditures & Transfers Out						
Personnel	\$ 153,047	\$ -	\$ -	-	-	-
Contractuals	41,936	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	20,459	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	215,442	-	-	-	-	-
Net Change in Fund Balance	119,666	-	-	-	-	-
Actual Beginning Fund Balance	128,876					-
Ending Fund Balance	\$ 248,542	\$ -	\$ -	\$ -	\$ -	\$ -

Fire District 1

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

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



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

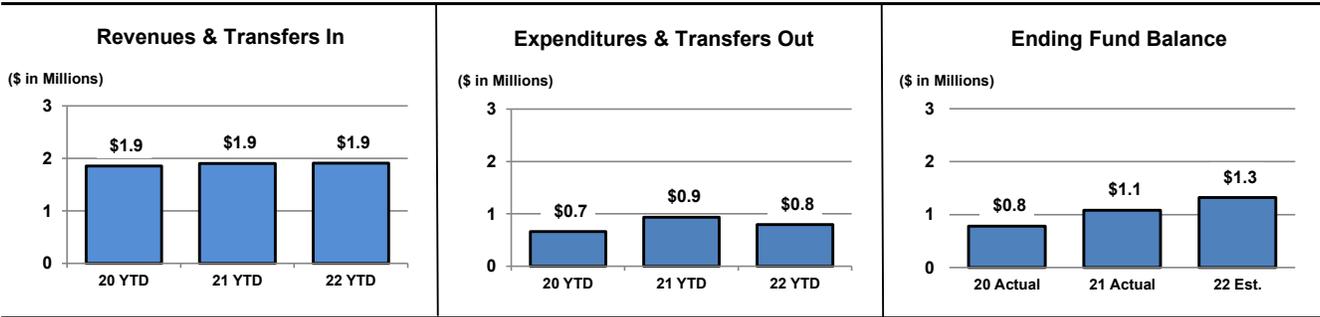
For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD	Annual Budgeted Amounts		2022 YTD	Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ 17,484,187	\$ 17,920,276	\$ 17,920,276	\$ 17,817,121	\$ 17,920,505	\$ 229
Back Prop. Taxes & Ref. Warrants	179,565	261,718	261,718	(260,410)	258,343	(3,375)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	673,010	1,911,172	1,911,172	631,184	2,030,978	119,806
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	4,900	5,568	5,568	6,825	9,034	3,465
Intergovernmental	-	-	-	-	-	-
Charges for Services	72,972	708,152	708,152	84,316	795,108	86,956
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	2,165	98,743	98,743	819	51,109	(47,634)
Reimbursements	-	2,529	2,529	4,751	4,839	2,310
Use of Money & Property	-	56,581	56,581	-	6,537	(50,044)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	18,416,799	20,964,739	20,964,739	18,284,606	21,076,452	111,713
Expenditures & Transfers Out						
Personnel	\$ 7,417,089	\$ 16,052,807	\$ 16,052,807	\$ 7,732,170	\$ 16,399,395	\$ 346,588
Contractuals	937,854	2,644,588	2,649,588	934,435	1,901,717	(747,871)
Debt Service	240,190	1,244,627	1,244,627	343,095	1,244,627	-
Commodities	363,495	828,537	823,537	548,393	739,182	(84,355)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	224,324	325,000	325,000	-	325,000	-
Transfers Out	-	-	-	-	485,638	485,638
Total Expenditures & Transfers Out	9,182,952	21,095,559	21,095,559	9,558,093	21,095,559	(0)
Net Change in Fund Balance	9,233,847	(130,820)	(130,820)	8,726,513	(19,107)	111,713
Actual Beginning Fund Balance	7,202,184	8,706,120	8,706,120	8,706,120	8,706,120	-
Ending Fund Balance	\$ 16,436,031	\$ 8,575,300	\$ 8,575,300	\$ 17,432,633	\$ 8,687,013	\$ 111,713

Solid Waste

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

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



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

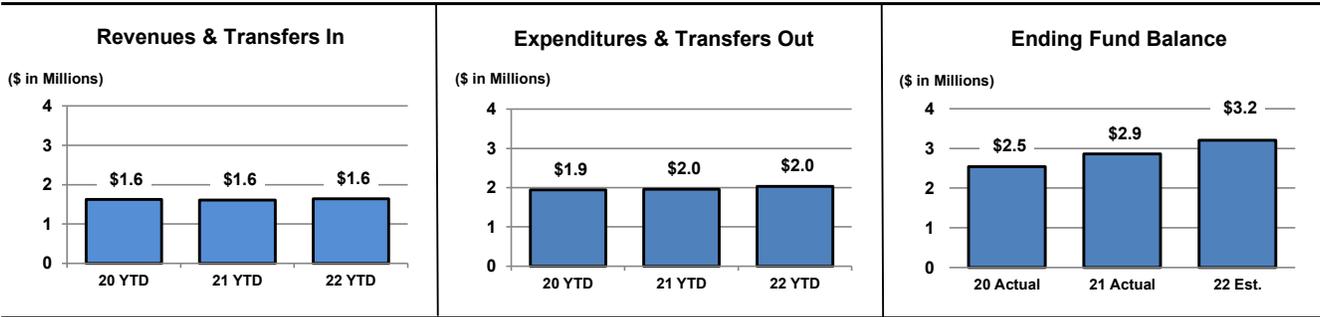
For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD	Annual Budgeted Amounts		2022 YTD	Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	234	58,021	58,021	396	57,239	(782)
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,900,803	2,065,919	2,065,919	1,909,780	2,097,539	31,620
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	873	873	70	216	(657)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,901,037	2,124,813	2,124,813	1,910,246	2,154,994	30,181
Expenditures & Transfers Out						
Personnel	\$ 381,828	\$ 912,027	\$ 912,027	\$ 427,298	\$ 909,673	\$ (2,354)
Contractuals	537,751	1,302,377	1,302,377	309,260	949,426	(352,951)
Debt Service	-	-	-	-	-	-
Commodities	16,970	79,165	79,165	56,379	56,393	(22,772)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	936,549	2,293,569	2,293,569	792,937	1,915,491	(378,078)
Net Change in Fund Balance	964,488	(168,756)	(168,756)	1,117,309	239,503	(347,897)
Actual Beginning Fund Balance	779,373	1,080,186	1,080,186	1,080,186	1,080,186	-
Ending Fund Balance	\$ 1,743,861	\$ 911,430	\$ 911,430	\$ 2,197,495	\$ 1,319,689	\$ (347,897)

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)

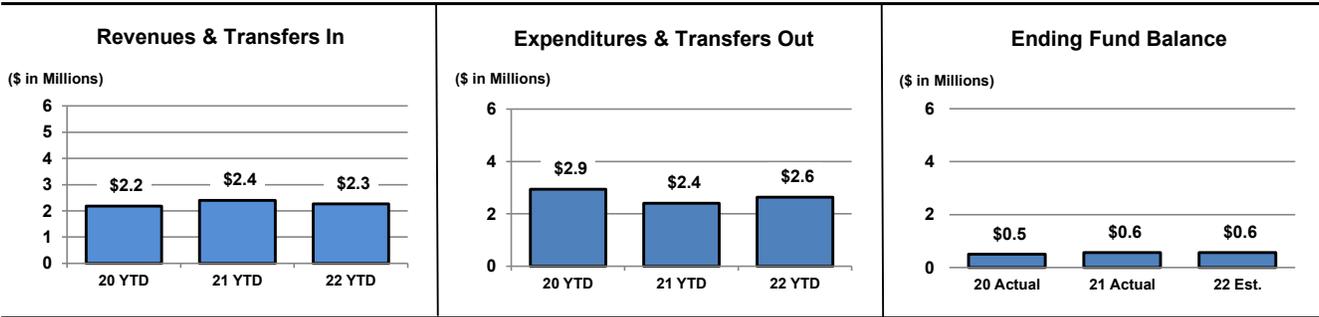
For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	1,611,731	3,507,747	3,507,747	1,636,489	3,455,502	(52,245)
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	479	479	-	-	(479)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	15,148	15,148	83	746	(14,402)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	2,167	2,167	-	1,260	(907)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,611,731	3,525,540	3,525,540	1,636,572	3,457,508	(68,032)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,930,224	2,608,932	2,608,932	1,995,214	2,416,602	(192,330)
Debt Service	-	-	-	-	-	-
Commodities	29,559	55,968	55,968	38,317	46,385	(9,583)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	648,846	648,846	-	648,846	-
Total Expenditures & Transfers Out	1,959,782	3,313,746	3,313,746	2,033,531	3,111,833	(201,913)
Net Change in Fund Balance	(348,051)	211,793	211,793	(396,958)	345,675	(269,945)
Actual Beginning Fund Balance	2,542,862	2,856,198	2,856,198	2,856,198	2,856,198	-
Ending Fund Balance	\$ 2,194,811	\$ 3,067,991	\$ 3,067,991	\$ 2,459,240	\$ 3,201,873	\$ (269,945)

Auto License

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

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



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

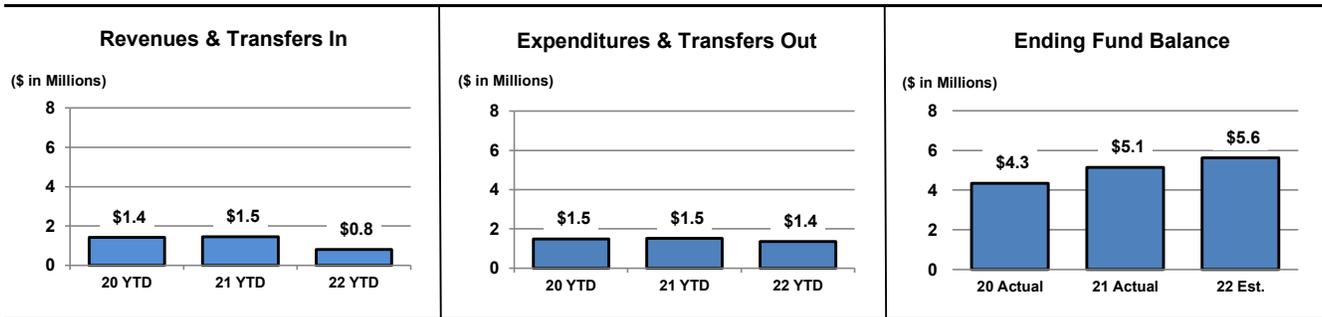
For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	2,975	34,989	34,989	29,925	32,068	(2,921)
Charges for Services	2,393,453	5,097,162	5,097,162	2,231,099	4,967,781	(129,381)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	6,448	10,254	10,254	(2,403)	8,030	(2,224)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	6,250	6,486	6,486
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,402,876	5,142,406	5,142,406	2,264,872	5,014,365	(128,041)
Expenditures & Transfers Out						
Personnel	\$ 1,826,122	\$ 4,354,016	\$ 4,354,016	\$ 1,817,858	\$ 3,887,066	\$ (466,950)
Contractuals	555,752	1,206,588	1,086,588	742,997	942,338	(144,250)
Debt Service	-	-	-	-	-	-
Commodities	28,371	39,587	59,587	31,706	52,833	(6,754)
Capital Improvements	-	-	100,000	44,963	47,653	(52,347)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	84,475	84,475
Total Expenditures & Transfers Out	2,410,246	5,600,191	5,600,191	2,637,524	5,014,365	(585,826)
Net Change in Fund Balance	(7,370)	(457,786)	(457,786)	(372,652)	(0)	(713,867)
Actual Beginning Fund Balance	507,208	570,313	570,313	570,313	570,313	-
Ending Fund Balance	\$ 499,839	\$ 112,527	\$ 112,527	\$ 197,661	\$ 570,313	\$ (713,867)

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)

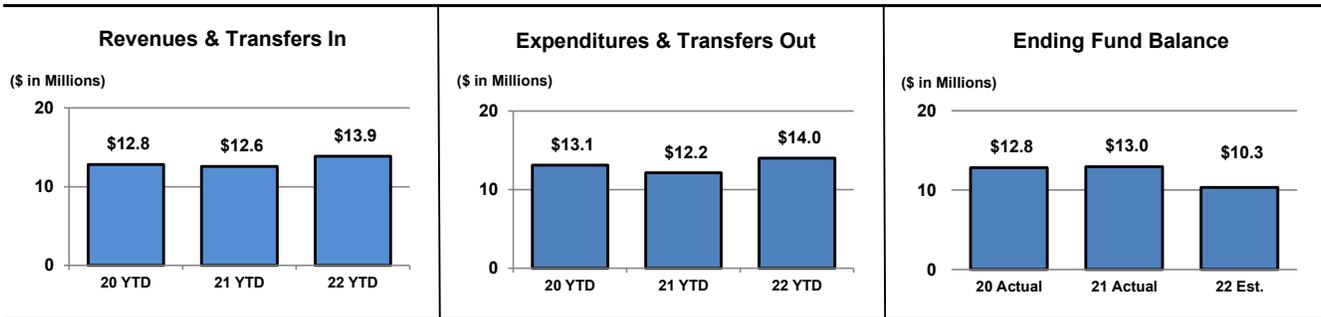
For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,303,184	2,606,440	2,606,440	651,610	3,055,811	449,371
Charges for Services	133,190	257,500	257,500	136,675	261,058	3,558
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	21,012	-	-	25	32	32
Reimbursements	1,010	22,500	22,500	18,838	18,880	(3,620)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,458,396	2,886,440	2,886,440	807,148	3,335,781	449,341
Expenditures & Transfers Out						
Personnel	\$ 686,445	\$ 1,662,748	\$ 1,662,748	\$ 650,942	\$ 1,381,578	\$ (281,170)
Contractuals	827,707	1,840,706	1,840,706	695,728	1,464,681	(376,025)
Debt Service	-	-	-	-	-	-
Commodities	4,371	24,700	24,700	7,086	8,262	(16,438)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,518,524	3,528,154	3,528,154	1,353,757	2,854,520	(673,633)
Net Change in Fund Balance	(60,128)	(641,714)	(641,714)	(546,608)	481,261	(224,292)
Actual Beginning Fund Balance	4,339,729	5,148,408	5,148,408	5,148,408	5,148,408	-
Ending Fund Balance	\$ 4,279,601	\$ 4,506,694	\$ 4,506,694	\$ 4,601,800	\$ 5,629,669	\$ (224,292)

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.



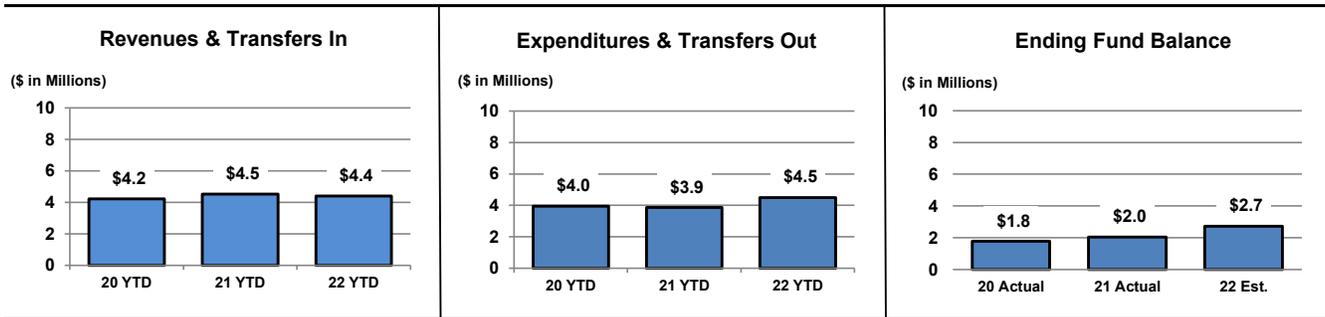
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	6,218,891	11,984,602	16,144,855	7,603,995	13,814,373	(2,330,482)
Charges for Services	6,334,314	29,094,970	29,094,970	5,662,958	12,704,769	(16,390,201)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	7,765	675	675	8,668	16,888	16,213
Reimbursements	19,942	39,278	39,278	24,733	40,056	778
Use of Money & Property	2,505	7,500	7,500	2,239	9,995	2,495
Transfers In & Other Proceeds	-	106,626	106,626	576,751	683,377	576,751
Total Revenues & Transfers In	12,583,417	41,233,651	45,393,904	13,879,345	27,269,458	(18,124,446)
Expenditures & Transfers Out						
Personnel	\$ 8,944,612	\$ 32,333,514	\$ 35,669,172	\$ 10,247,054	\$ 22,588,091	\$ (13,081,082)
Contractuals	3,208,939	12,306,476	12,944,831	3,723,816	7,246,546	(5,698,284)
Debt Service	-	-	-	-	-	-
Commodities	7,256	602,488	686,725	28,751	74,289	(612,436)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	12,160,808	45,242,478	49,300,728	13,999,621	29,908,926	(19,391,802)
Net Change in Fund Balance	422,609	(4,008,827)	(3,906,825)	(120,276)	(2,639,469)	(37,516,248)
Actual Beginning Fund Balance	12,831,353	12,955,612	12,955,612	12,955,612	12,955,612	-
Ending Fund Balance	\$ 13,253,962	\$ 8,946,785	\$ 9,048,787	\$ 12,835,336	\$ 10,316,143	\$ (37,516,248)

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.



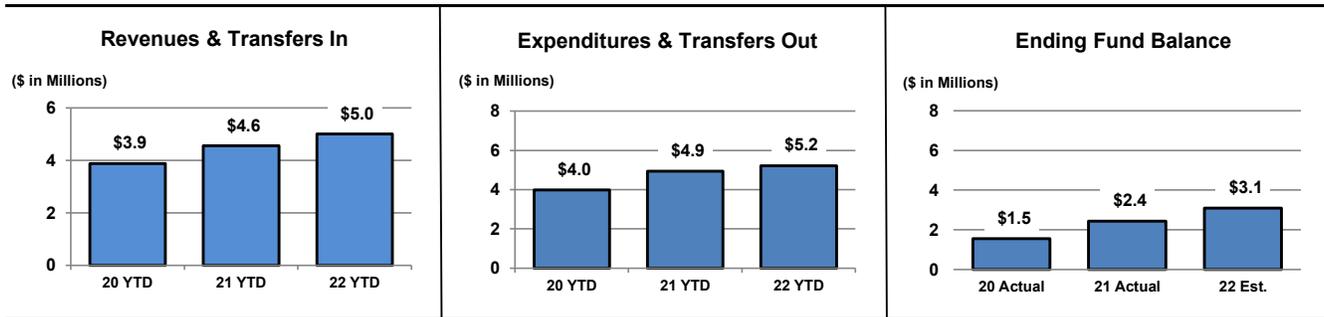
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised		As of June 2022	Positive/Negative
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	4,309,714	9,209,488	9,209,488	4,253,781	8,031,870	(1,177,617)
Charges for Services	215,032	365,994	365,994	144,026	432,809	66,815
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	183	100	100	1,216	11,075	10,975
Reimbursements	6,914	15,123	15,123	1,633	8,441	(6,683)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	2,458	825,000	825,000	-	992,000	167,000
Total Revenues & Transfers In	4,534,301	10,415,705	10,415,705	4,400,655	9,476,195	(939,510)
Expenditures & Transfers Out						
Personnel	\$ 3,342,957	\$ 8,899,765	\$ 8,899,765	\$ 3,764,177	\$ 7,483,645	\$ (1,416,120)
Contractuals	456,082	1,946,762	1,934,887	668,278	1,139,778	(795,109)
Debt Service	-	-	-	-	-	-
Commodities	66,240	216,632	228,507	71,109	163,138	(65,369)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,865,279	11,063,160	11,063,160	4,503,564	8,786,561	(2,276,599)
Net Change in Fund Balance	669,022	(647,455)	(647,455)	(102,909)	689,634	(3,216,109)
Actual Beginning Fund Balance	1,780,276	2,041,055	2,041,055	2,041,055	2,041,055	-
Ending Fund Balance	\$ 2,449,298	\$ 1,393,600	\$ 1,393,600	\$ 1,938,146	\$ 2,730,689	\$ (3,216,109)

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.



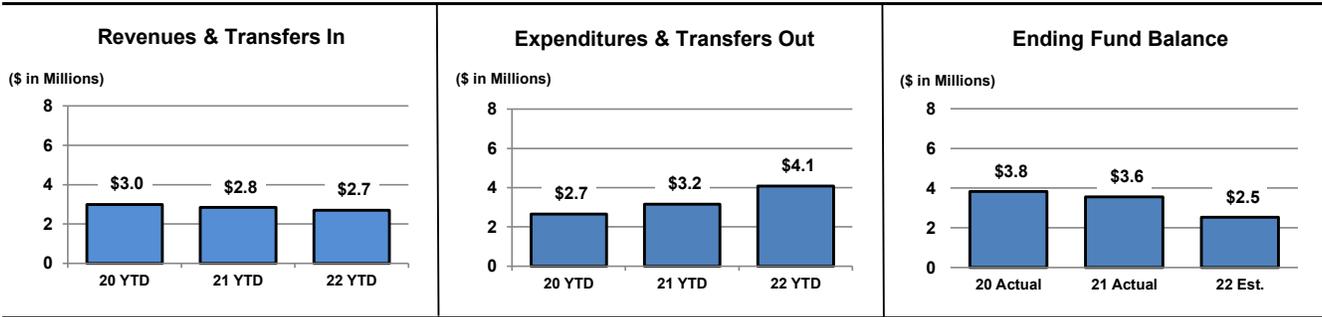
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	4,520,470	8,411,709	9,057,858	4,585,303	8,266,592	(791,265)
Charges for Services	4,692	12,000	12,000	390,652	422,549	410,549
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	5	190	190
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	29,708	342,925	342,925	28,434	312,925	(30,000)
Total Revenues & Transfers In	4,554,871	8,766,634	9,412,783	5,004,394	9,002,256	(410,527)
Expenditures & Transfers Out						
Personnel	\$ 1,019,721	\$ 2,832,096	\$ 2,944,070	\$ 1,102,061	\$ 2,346,828	\$ (597,243)
Contractuals	3,890,176	6,058,894	6,750,838	3,958,806	5,784,630	(966,208)
Debt Service	-	-	-	-	-	-
Commodities	32,304	158,588	382,794	164,332	211,188	(171,606)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,942,201	9,049,578	10,077,702	5,225,200	8,342,645	(1,735,057)
Net Change in Fund Balance	(387,330)	(282,945)	(664,920)	(220,806)	659,611	(2,145,584)
Actual Beginning Fund Balance	1,549,971	2,437,271	2,437,271	2,437,271	2,437,271	-
Ending Fund Balance	\$ 1,162,641	\$ 2,154,326	\$ 1,772,351	\$ 2,216,465	\$ 3,096,882	\$ (2,145,584)

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)

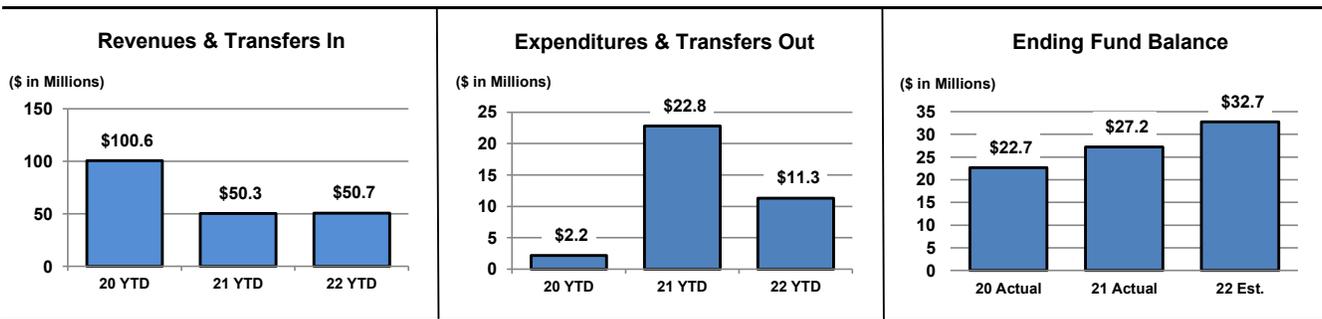
For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised		As of June 2022	Positive/Negative
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	2,672,422	6,097,648	11,436,928	2,460,048	9,012,989	(2,423,940)
Charges for Services	171,097	385,781	455,929	227,696	479,743	23,815
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	142	1,729	1,729	70	492	(1,237)
Reimbursements	138	12,488	12,488	7,955	13,903	1,416
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,843,798	6,497,645	11,907,073	2,695,768	9,507,127	(2,399,947)
Expenditures & Transfers Out						
Personnel	\$ 2,313,326	\$ 5,481,862	\$ 7,383,399	\$ 2,432,662	\$ 5,861,470	\$ (1,521,929)
Contractuals	661,749	1,477,307	4,246,458	1,327,718	3,838,206	(408,252)
Debt Service	-	-	-	-	-	-
Commodities	176,364	873,986	1,365,061	270,076	801,422	(563,639)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	44,065	44,065	44,065	(0)
Total Expenditures & Transfers Out	3,151,439	7,833,155	13,038,983	4,074,521	10,545,164	(2,493,820)
Net Change in Fund Balance	(307,641)	(1,335,510)	(1,131,910)	(1,378,753)	(1,038,037)	(4,893,766)
Actual Beginning Fund Balance	3,821,072	3,562,390	3,562,390	3,562,390	3,562,390	-
Ending Fund Balance	\$ 3,513,431	\$ 2,226,880	\$ 2,430,480	\$ 2,183,637	\$ 2,524,353	\$ (4,893,766)

Stimulus Grants

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

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



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

For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

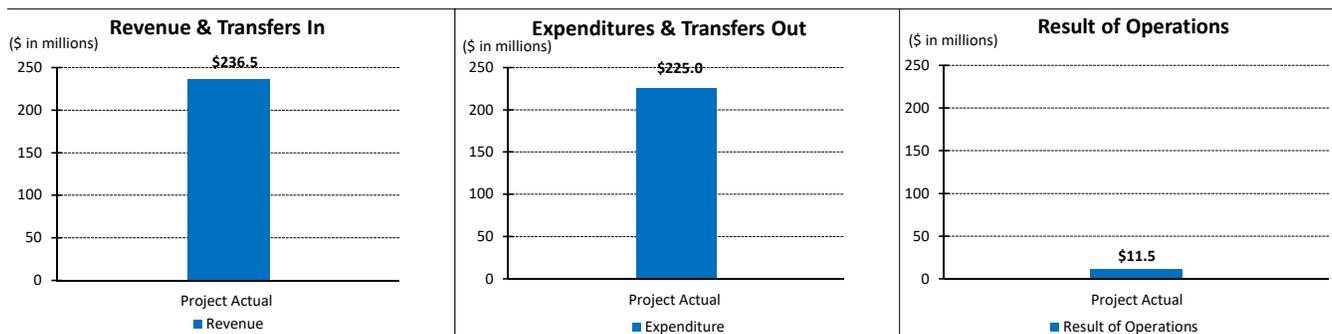
	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	50,241,336	101,789	50,694,305	50,694,305	50,694,306	1
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	8,621	-	-	-	-	-
Use of Money & Property	2,680	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	50,252,637	101,789	50,694,305	50,694,305	50,694,306	1
Expenditures & Transfers Out						
Personnel	\$ 73,922	\$ -	\$ 7,145,761	\$ 1,980,818	\$ 7,150,761	\$ 5,000
Contractuals	23,005,157	7,500	28,510,061	6,665,489	28,548,325	38,264
Debt Service	-	-	-	-	-	-
Commodities	(287,047)	12,000	2,063,951	556,951	2,020,687	(43,264)
Capital Improvements	-	-	6,532,046	1,511,974	6,532,046	-
Capital Outlay	-	-	367,125	-	367,125	-
Transfers Out	-	-	576,751	576,751	576,751	0
Total Expenditures & Transfers Out	22,792,032	19,500	45,195,695	11,291,981	45,195,695	0
Net Change in Fund Balance	27,460,605	82,289	5,498,611	39,402,324	5,498,611	1
Actual Beginning Fund Balance	22,656,346	27,240,529	27,240,529	27,240,529	27,240,529	-
Ending Fund Balance	\$ 50,116,951	\$ 27,322,818	\$ 32,739,140	\$ 66,642,853	\$ 32,739,140	\$ 1

INTRUST Bank Arena - Subfund

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

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

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



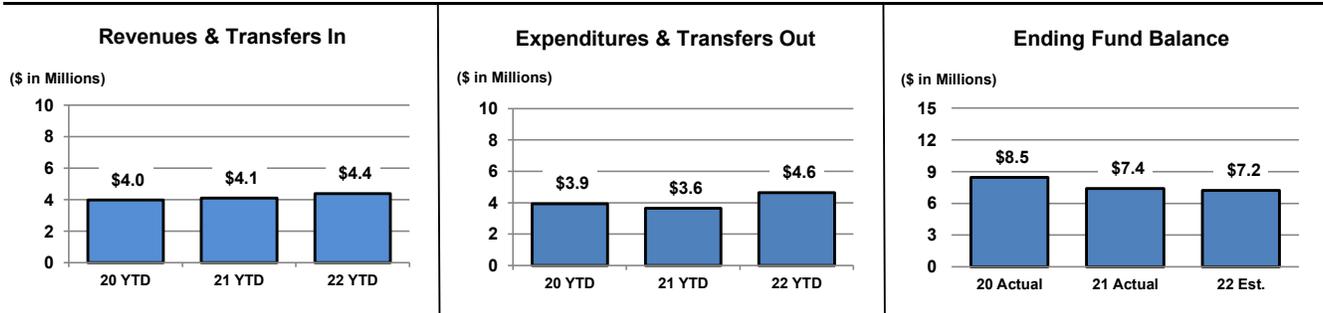
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

	Total Project				
	Budget		FY '05-FY '21 Amounts	FY 2022 Amounts	Total Amounts
	Original	Revised			
Revenues & transfers in					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Intergovernmental revenue	\$ -	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000
Charges for service	-	-	11,016,343	425,098	\$ 11,441,441
Miscellaneous	-	-	842,017	62	\$ 842,079
Reimbursements	-	-	1,765,367	-	\$ 1,765,367
Other proceeds	-	-	6,362,038	1,027,458	\$ 7,389,496
Total revenues & transfers in	184,528,042	205,500,000	236,523,670	1,452,618	237,976,288
Expenditures & transfers out					
Arena A & E Services	11,229,042	13,642,034	13,642,034	-	\$ 13,642,034
Land Acquisition & Demolition	20,000,000	17,000,545	16,993,976	-	\$ 16,993,976
Site Costs	7,460,000	-	-	-	\$ -
Parking	-	5,313,079	5,201,116	-	\$ 5,201,116
Infrastructure	4,000,000	7,097,966	7,097,966	-	\$ 7,097,966
Construction	77,000,000	141,822,940	141,822,940	-	\$ 141,822,940
Contingency	7,700,000	-	-	-	\$ -
Pavilions	9,128,000	6,072,455	6,072,455	-	\$ 6,072,455
Operations Reserve	48,011,000	8,739,817	1,986,795	-	\$ 1,986,795
Project Management & Planning	-	5,232,168	5,232,168	-	\$ 5,232,168
Kansas Pavilions - Construct Restroom/Showers	-	181,032	181,032	-	\$ 181,032
Kansas Pavilions - Paving	-	402,791	402,791	-	\$ 402,791
Arena Operations	-	3,300,933	11,478,509	2,810,907	\$ 14,289,416
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	13,542,808	800,000	\$ 14,342,808
Total expenditures & transfers out	184,528,042	211,408,448	224,982,568	3,610,907	228,593,475
Ending fund balance			\$ 11,541,102		\$ 9,382,813

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)

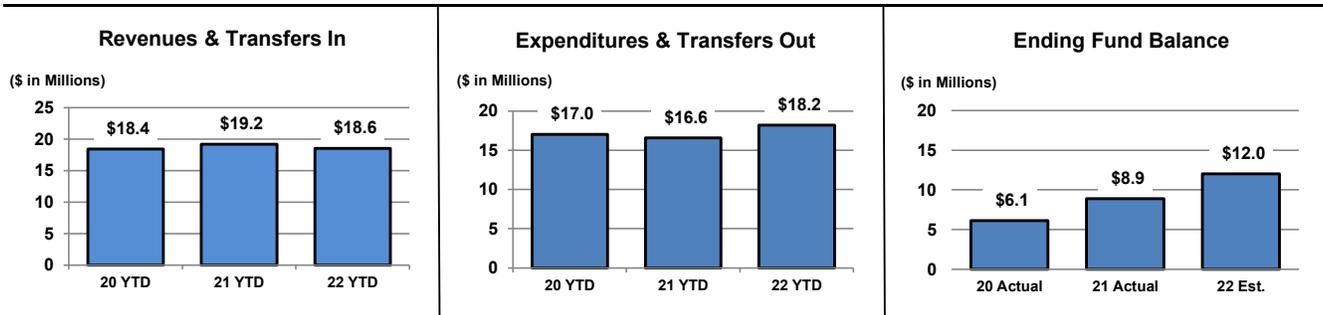
For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	3,801,950	8,840,633	8,840,633	4,265,081	8,187,118	(653,515)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	287,513	256,206	256,206	101,917	496,498	240,292
Reimbursements	22,416	45,300	45,300	22,635	45,281	(19)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	4,111,879	9,142,139	9,142,139	4,389,633	8,728,896	(413,242)
Expenditures & Transfers Out						
Personnel	\$ 489,857	\$ 1,089,710	\$ 1,089,710	\$ 486,803	\$ 1,056,143	\$ (33,567)
Contractuals	383,816	815,927	837,127	464,866	742,022	(95,105)
Debt Service	-	-	-	-	-	-
Commodities	2,016,523	3,250,043	3,252,843	2,707,113	3,253,071	228
Capital Improvements	-	-	-	-	-	-
Capital Outlay	749,490	5,436,645	5,412,645	984,860	3,870,567	(1,542,078)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,639,686	10,592,325	10,592,325	4,643,642	8,921,803	(1,670,522)
Net Change in Fund Balance	472,193	(1,450,187)	(1,450,187)	(254,009)	(192,907)	(2,083,764)
Actual Beginning Fund Balance	8,456,201	7,397,992	7,397,992	7,397,992	7,397,992	-
Ending Fund Balance	\$ 8,928,394	\$ 5,947,805	\$ 5,947,805	\$ 7,143,983	\$ 7,205,085	\$ (2,083,764)

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.



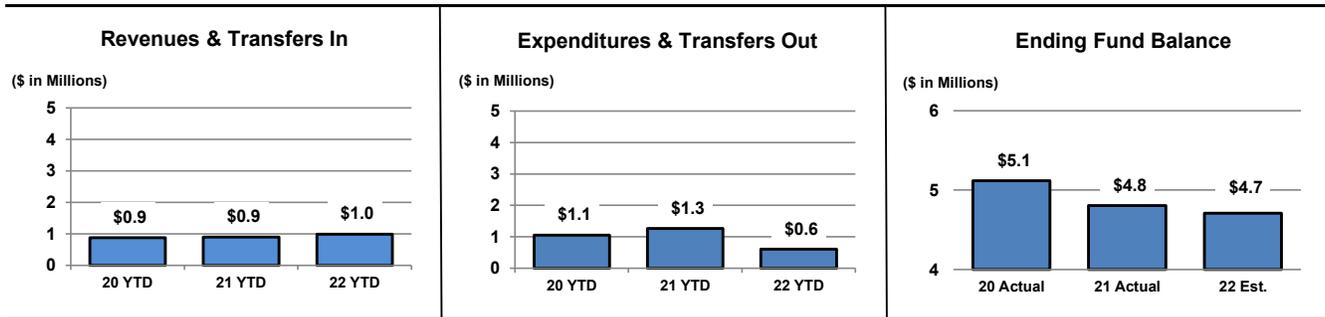
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	18,441,674	39,944,602	39,944,602	17,819,716	37,178,329	(2,766,273)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	770,641	1,183,486	1,183,486	734,809	1,676,436	492,950
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	29,835	29,835	-	5,389	(24,446)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	19,212,315	41,157,923	41,157,923	18,554,525	38,860,154	(2,297,769)
Expenditures & Transfers Out						
Personnel	\$ 103,253	\$ 273,665	\$ 273,665	\$ 96,255	\$ 219,716	\$ (53,949)
Contractuals	16,460,861	41,499,697	41,499,697	18,085,850	35,511,517	(5,988,180)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	16,564,113	41,773,362	41,773,362	18,182,106	35,731,233	(6,042,128)
Net Change in Fund Balance	2,648,201	(615,439)	(615,439)	372,419	3,128,921	(8,339,897)
Actual Beginning Fund Balance	6,116,939	8,878,040	8,878,040	8,878,040	8,878,040	-
Ending Fund Balance	\$ 8,765,140	\$ 8,262,601	\$ 8,262,601	\$ 9,250,459	\$ 12,006,961	\$ (8,339,897)

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)

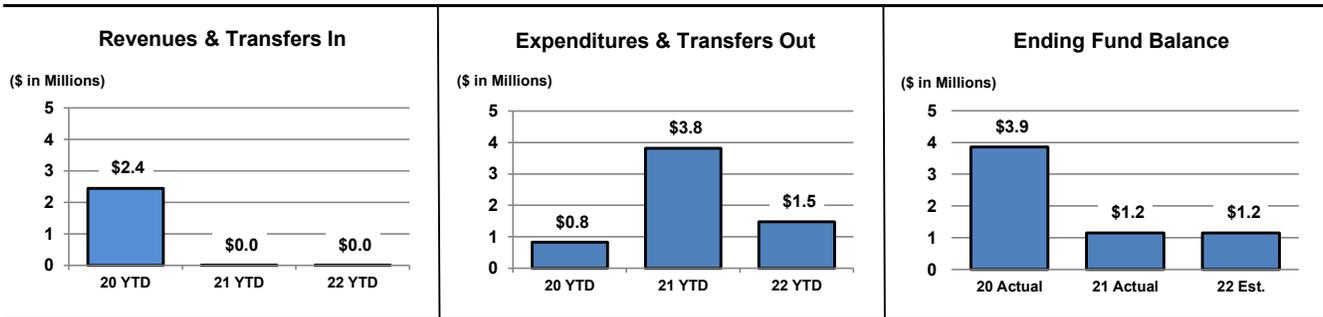
For the month ending June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD			Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts			
		Adopted	Revised				
Revenues & Transfers In							
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	882,198	2,005,948	2,005,948	980,836	1,903,690	(102,258)	-
Fines & Forfeitures	-	-	-	-	-	-	-
Miscellaneous	5,837	-	-	706	802	802	-
Reimbursements	12,943	29,226	29,226	6,555	15,537	(13,688)	-
Use of Money & Property	-	20,380	20,380	-	2,123	(18,257)	-
Transfers In & Other Proceeds	-	-	-	-	-	-	-
Total Revenues & Transfers In	900,978	2,055,554	2,055,554	988,097	1,922,152	(133,401)	-
Expenditures & Transfers Out							
Personnel	\$ 71,214	\$ 259,014	\$ 259,014	\$ 86,651	\$ 175,508	\$ (83,507)	-
Contractuals	1,166,481	1,902,626	1,862,626	481,124	1,700,276	(162,350)	-
Debt Service	-	-	-	-	-	-	-
Commodities	29,491	-	40,000	32,743	141,600	101,600	-
Capital Improvements	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,267,186	2,161,640	2,161,640	600,518	2,017,383	(144,257)	-
Net Change in Fund Balance	(366,208)	(106,087)	(106,087)	387,579	(95,231)	(277,659)	-
Actual Beginning Fund Balance	5,117,362	4,805,190	4,805,190	4,805,190	4,805,190	-	-
Ending Fund Balance	\$ 4,751,154	\$ 4,699,103	\$ 4,699,103	\$ 5,192,769	\$ 4,709,959	\$ (277,659)	-

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 June 30, 2022, with comparative actuals ending June 30, 2021

	2021 YTD		2022 YTD		Fiscal Year Estimates As of June 2022	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	933	6,575	6,575	2,000	6,575	(0)
Reimbursements	3,594	99,724	99,724	200	548,480	448,756
Use of Money & Property	-	6,058	6,058	-	777	(5,281)
Transfers In & Other Proceeds	-	1,500,000	1,500,000	-	4,415,840	2,915,840
Total Revenues & Transfers In	4,527	1,612,357	1,612,357	2,200	4,971,672	3,359,315
Expenditures & Transfers Out						
Personnel	\$ 73,291	\$ 237,372	\$ 237,372	\$ 105,261	\$ 223,694	\$ (13,678)
Contractuals	3,402,145	2,020,872	5,324,286	1,354,848	4,453,732	(870,554)
Debt Service	-	-	-	-	-	-
Commodities	346,608	16,388	273,888	15,039	294,247	20,359
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,822,044	2,274,632	5,835,546	1,475,148	4,971,673	(863,873)
Net Change in Fund Balance	(3,817,517)	(662,275)	(4,223,189)	(1,472,948)	(0)	2,495,442
Actual Beginning Fund Balance	3,855,478	1,156,255	1,156,255	1,156,255	1,156,255	-
Ending Fund Balance	\$ 37,961	\$ 493,980	\$ (3,066,934)	\$ (316,693)	\$ 1,156,255	\$ 2,495,442

2022

Capital PROJECTS



Capital Projects

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

- **2005:** Project budgets currently include \$1.1 million in remaining funding related to INTRUST Bank Arena, which opened in January 2010. This project will remain open for the life of the facility.
- **2012:** Active 2012 projects include \$1.9 million in budgeted funding, with \$4,722 remaining for one drainage project that is scheduled for completion in 2023. This project is now being combined with another project in 2019 that is ongoing. The final facility project was completed in 2012 but remains open for administrative reasons.
- **2013:** Active projects in the 2013 CIP include \$2.8 million in project funding, of which all funding is committed. The final 2013 project was completed in 2017 but remains open for administrative reasons.
- **2015:** Project budgets currently include \$1.5 million in project funding, of which \$1.4 million is committed and \$0.1 million is available. The final 2015 projects were active until July 2020, and they remain open for administrative reasons.
- **2017:** Budgeted funding for the 2017 CIP totals \$6.5 million, with \$6.2 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 \$2.8 million, with \$2.0 million committed and \$.08 million available. Significant current projects include the Chereese Woods Benefit District, as well as numerous road and bridge projects.
- **2019:** Budgeted funding for the 2019 CIP totals \$11.9 million, with \$11.3 million committed and \$0.6 million available. Significant current projects include replacing Fire Station 31, upgrading the Juvenile Detention Facility cameras and recording system, one drainage project, and one road project.
- **2020:** Budgeted funding for the 2020 CIP totals \$8.4 million with \$5.7 million committed and \$2.7 million available. Significant current projects include expanding the waiting room at the Adult Residential and Work Release Facility, expanding the courtroom on the eleventh floor of the Sedgwick County Courthouse, and numerous road and bridge projects.
- **2021:** Budgeted funding for the 2021 CIP totals \$10.1 million with \$3.9 million committed and \$6.2 million available. Significant current projects include the Elections Building, replacing the Heating, Ventilation, and Air Conditioning (HVAC) at the Juvenile Residential Facility, and numerous road and bridge projects.
- **2022:** Budgeted funding for the 2022 CIP totals \$110.2 million with \$76.4 million committed and \$33.8 million available. Significant projects include the Community Crisis Center Expansion, the Household Hazardous Waste Facility Expansion, and numerous road and bridge project.

Funded Open CIP Facility and Infrastructure Projects by Year

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

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2015									
Facility									
12987-402	Construct EMS Garage Facility	Not Started	Bond	257,740	-	-	-	-	TBD
Roads									
21516-231	R330 Aviation Pathway-Derby to Wichita	Completed	LST	1,345,500	461,635	461,635	-	-	07/31/2020
21522-231	R264 Improve Drainage County ROW 2015	Construction	LST	500,000	524,216	512,824	11,392	-	07/31/2017
21534-231	R326 S Area Pkwy System Prelim Study	Completed	LST	500,000	500,000	454,500	45,500	49,500	12/31/2017
				Annual Total	1,485,851	1,428,959	56,892	49,500	
2017									
Facility									
17001-230	Law Enforcement Training Center	Completed	Cash	5,500,000	6,126,222	5,891,391	234,831	-	12/31/2017
Bridges									
21494-231	B485 151st St W over Ninnescah-17	Design	LST	350,000	287,800	226,666	61,134	-	12/31/2023
21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Ongoing	LST	200,000	100,000	42,451	57,549	-	TBD
				Annual Total	6,514,022	6,160,509	353,513	-	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2018									
Roads									
21013-230	Cherese Woods Benefit District	Construction	Bond	-	605,000	441,776	163,224	11,400	03/01/2019
21486-231	R355 North Junction 1	Construction	LST	-	500,000	-	500,000	-	12/31/2023
21489-231	R344 Widen Greenwich frm Harry to Pawnee	Completed	LST	-	850,000	848,399	1,601	532,655	05/01/2020
21490-231	R343 Multi-Use Path, Rock-Derby to Mulv.	Completed	LST	-	250,000	228,146	21,854	-	08/01/2020
Bridges									
21005-230	B472 295th St. W. btw 45th & 53rd St. N.	Completed	Bond	40,000	605,000	478,481	126,519	-	09/10/2018
Annual Total				40,000	2,810,000	1,996,802	813,198	544,055	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2019									
Facility									
14976-241	Replace Fire Station 31	Post-Construction & Occupancy	Cash	-	2,410,558	2,379,441	31,117	3,324	04/28/2021
33004-230	JDF Security Cam Record & View Upgrade	Post-Construction & Occupancy	Cash	-	786,860	780,529	6,331	-	07/30/2020
62001-230	ADA Compliance (from 2016 on)	Ongoing	Cash	712,132	1,079,558	788,340	291,217	10,053	TBD
91006-230	ADF 1st Floor & Courthouse Space	Post-Construction & Occupancy	Bond	-	6,714,688	6,489,463	225,225	11,122	03/31/2021
91008-230	Security Camera Upgrade/Standardization	Post-Construction & Occupancy	Cash	-	570,200	553,766	16,434	-	12/31/2019
93001-230	County Administration Building	Not Started	Cash	-	134,387	133,873	514	-	TBD
Drainage									
23002-230	D21 Design Ph. 1 Drainage SW of Hysville	Design	Cash	-	38,205	38,205	-	-	12/31/2023
Roads									
21482-231	R352 Repair Pavement 127th E	Completed	LST	-	150,000	138,123	11,877	-	06/30/2019
Annual Total				712,132	11,884,455	11,301,739	582,716	24,498	

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

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2020									
Bridges									
21461-231	B510 71st S btwn Webb & Greenwich pt 2	Completed	Bond	-	523,222	523,222	-	-	10/01/2021
21464-231	B505 Rehab Ridge Rd over Arkansas Riv	Design	LST	-	410,000	383,722	26,278	15,951	08/01/2023
21465-231	B504 Rehab on 151st W over Arkansas Riv.	Construction	LST	-	60,000	55,000	5,000	-	10/01/2022
21468-231	B491 71st S S btwn Webb & Greenwich pt 1	Completed	Bond	-	546,868	546,868	-	-	10/01/2021
21469-231	B490 Replace on 143rd E north of Pawnee	Completed	Bond	-	725,117	725,117	-	-	10/31/2020
21470-231	B485 Replace on 151st W over Ninnescah	Design	LST	-	50,000	-	50,000	-	12/31/2023
21474-231	B513 93rd N btwn 119th & 135th W	Completed	LST	-	543,762	543,762	-	-	05/07/2021
21479-231	B495 247th W btwn 77th & 85th N	Completed	Bond	-	691,379	549,050	142,328	-	03/24/2021
21505-231	B489 Hydraulic btw 111th & 119th St. S.	Completed	LST	200,000	899,995	418,855	481,140	-	03/19/2021
				Annual Total	8,356,505	5,663,854	2,692,651	15,951	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2021									
Facility									
33006-230	JRF HVAC System Replacement	Design	Cash	-	366,253	24,259	341,994	7,210	05/31/2023
66001-230	County Elections Building	Not Started	Cash	-	3,000,000	-	3,000,000	-	TBD
Drainage									
23003-230	Spring Creek/Derby Erosion Design	Design	Cash	-	75,000	72,800	2,200	1,143	01/31/2022
Roads									
21448-231	R360 77th N & Seneca Improvements	Construction	LST	-	429,201	-	429,201	-	04/30/2022
Bridges									
21449-231	B517 Rehab 63rd St S over Arkansas River	Design	LST	-	310,238	99,993	210,245	40,587	12/31/2025
21450-231	B516 Tracy btwn 103rd & Diagonal	Not Started	LST	-	70,000	-	70,000	-	TBD
21453-231	B512 Rehab on Zoo at MS Mitchell Floodwa	Design	LST	-	100,000	86,620	13,380	22,996	12/31/2023
21467-231	B492 103rd St S btwn 103rd & 119th W	Completed	Bond	-	700,000	277,203	422,797	-	06/30/2021
21475-231	B501 103rd S btwn Ridge & Hoover	Completed	Bond	-	750,000	358,424	391,576	912	08/30/2021
21476-231	B500 103rd S btwn 119th & 135th W	Design	Bond	-	750,000	49,800	700,200	-	08/30/2023
21477-231	B497 Ridge btwn 39th & 47th S.	Completed	Bond	-	978,000	859,474	118,526	485,127	03/30/2022
21478-231	B496 183rd W btwn 45th & 53rd N	Construction	Bond	-	1,189,762	849,953	339,809	1,847	03/31/2023
21480-231	B493 199th W btwn Central & 13th N	Construction	Bond	-	1,355,382	1,205,318	150,064	-	05/31/2023
Annual Total							3,883,844	6,189,992	559,822

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2022									
Facility									
13001-230	Outdoor Warning Device 2017	Ongoing	Cash	110,000	664,500	663,290	1,210	-	TBD
17005-230	ADF Lock replcmnt & camera/video update	Construction	Cash	-	987,185	424,425	562,760	-	12/31/2022
31001-230	Community Crisis Center Expansion	Not Started	Bond	-	15,495,222	-	15,495,222	-	TBD
31002-230	COMCARE Peer Housing	Not Started	Bond	-	599,607	-	599,607	-	12/31/2023
38001-230	Health Department Flooring at 1900 E 9th	Construction	Cash	-	196,421	25,701	170,720	-	12/31/2022
38002-230	Health Dept. West Clinic Remodel	Not Started	Bond	-	3,615,894	873,401	2,742,493	873,401	TBD
43001-230	HHW Facility Expansion	Design	Bond	-	1,177,795	66,510	1,111,285	-	07/31/2023
91002-230	Replace Roofs County Owned Buildings-16	Ongoing	Cash	169,968	548,203	425,427	122,776	145,600	TBD
91005-230	Replace Parking Lots - County-owned prop	Ongoing	Cash	-	232,424	140,555	91,869	-	TBD
91010-230	Main Courthouse Chiller Rebuild	Construction	Bond	-	300,838	133,121	167,717	-	12/31/2022
91011-230	Main Courthouse Cooling Tower	Not Started	Bond	-	770,907	59,355	711,552	-	12/31/2023
91012-230	ADF Secondary Domestic Water Main Supply	Not Started	Bond	-	304,723	-	304,723	-	12/31/2022
91013-230	ADF Relocate Electrical Busway	Not Started	Bond	-	603,274	-	603,274	-	12/31/2022
91014-230	ADF Exterior Light Poles & Fixture Rplmt	Not Started	Cash	-	161,896	-	161,896	-	12/31/2022
Drainage									
23001-230	D25 WVCFC System Major Maint & Repair	Ongoing	Cash	500,000	3,457,500	1,739,520	1,717,980	110,600	TBD
23004-230	D21 Drainage SW of Haysville	Design	Cash	-	125,000	-	125,000	-	12/31/2023

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2022									
Roads									
21439-231	R361 Woodlawn Improvements	Construction	Cash	-	572,659	572,659	-	572,659	12/31/2022
21444-231	R358 Maple Bike Path frm Pike to 183rd W	Design	LST	-	135,000	125,000	10,000	-	12/31/2025
21445-231	R354 Ridge Rd Shldrs from 69th to 85th N	Design	LST	-	100,000	85,000	15,000	-	12/31/2025
21446-231	R353 Ridge Rd Shldrs from 53rd to 69th N	Design	LST	-	75,000	-	75,000	-	12/31/2024
21447-231	R350 County Rds Gravel /Cold Mix Replace	Not Started	LST	-	1,500,000	-	1,500,000	-	TBD
21458-231	R359 95 S for 1/2 mi. E of 135 W	Design	LST	-	1,100,000	982,535	117,465	136,383	09/30/2022
21459-231	R357 61st N from 151st W to 1/2 mi. W	Design	LST	-	152,000	52,000	100,000	15,581	06/30/2023
21460-231	R356 151St N frm 53rd N to K-96	Design	LST	-	600,000	188,000	412,000	72,689	06/30/2023
21501-231	R328 NW Bypass RoW Acquisition K-254 '17	Right Of Way Acquisition R/W	LST	661,000	3,300,000	3,300,000	-	1,000,000	TBD
21502-231	R264 Improve Drainage County RoW 2017+	Ongoing	LST	500,000	2,900,000	2,165,047	734,953	190,886	TBD
21514-231	R175 Preventive Maintenance-2016+	Ongoing	LST	19,916,667	64,635,967	59,966,062	4,669,905	630,507	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Ongoing	LST	400,000	1,356,277	840,133	516,144	19,704	TBD

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2022									
Bridges									
21440-231	B518 79th St. S. btwn West & Meridian	Design	LST	-	5,000	-	5,000	-	03/31/2024
21441-231	B505 Ridge Rd. over Arkansas River	Design	Bond/LS T	-	610,000	566,884	43,116	-	08/01/2023
21442-231	B504 151st St W over Arkansas River	Construction	Bond/LS T	-	500,000	464,939	35,061	-	10/01/2022
21443-231	B503 21st S N btwn 391st & 407th St W	Design	LST	-	100,000	84,000	16,000	1,184	TBD
21451-231	B515 151st W btwn 101st & 109th N	Design	LST	-	140,000	67,000	73,000	20,100	TBD
21452-231	B514 87th S btwn Seneca & Broadway	Design	LST	-	150,000	95,000	55,000	23,750	12/31/2025
21454-231	B509 215th S W btwn 31st S & MacArthur	Design	LST	-	150,000	44,500	105,500	21,872	12/31/2024
21455-231	B508 21st S N btwn 375th & 391st S W	Design	Bond/LS T	-	270,000	53,735	216,265	5,735	12/31/2022
21456-231	B502 Greenwich btwn 109th & 117th St N	Design	LST	-	165,000	65,000	100,000	23,166	12/31/2024
21457-231	B498 143rd E btwn Pawnee & 31st S	Design	LST	-	150,000	49,500	100,500	12,381	12/31/2024
21462-231	B507 Greenwich btwn 117th & 125th N.	Construction	Bond/LS T	-	741,618	666,618	75,000	1,910	12/31/2022
21463-231	B506 85th St N btwn Oliver & Woodlawn	Construction	Bond/LS T	-	870,000	773,790	96,210	-	05/31/2023
21466-231	B494 143rd St E btwn 69th & 77th N	Design	LST	-	650,000	634,325	15,675	-	12/31/2022
Annual Total				22,257,635	110,169,911	76,393,033	33,776,877	3,878,109	
Total All Years				36,125,848	157,131,396	111,565,880	45,565,516	5,071,935	

Fund	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD
Summary Total by Fund						
	Sales Tx Road/Bridge	-	8,959,729	6,409,005	2,550,724	487,886
	Sales Tx Road/Bridge	-	2,991,618	2,525,966	465,652	7,645
	Sales Tx Road/Bridge	-	572,659	572,659	-	572,659
	Sales Tx Road/Bridge	24,573,167	85,878,818	74,170,930	11,707,888	2,829,893
	Sales Tx Road/Bridge	-	975,000	975,000	-	-
	Fire Dist Spec Equip	-	2,410,558	2,379,441	31,117	3,324
	Bldg & Equipment	257,740	-	-	-	-
	Bldg & Equipment	-	37,963,072	37,963,072	-	-
	Arena Construction	-	3,081,748	1,986,795	1,094,953	-
	Capital Improvements	40,000	32,557,948	9,137,802	23,420,146	895,923
	Capital Improvements	11,254,941	26,912,940	19,804,403	7,108,537	283,457
	Capital Improvements	37,784	3,869,021	2,677,428	1,191,593	440
	Total All Funds	\$ 36,163,632	\$ 206,173,111	\$ 158,602,501	\$ 47,570,610	\$ 5,081,226
Summary Total by Project Type						
	Bridges	790,000	16,163,142	11,845,269	4,317,873	677,517
	Drainage	500,000	3,840,705	1,990,803	1,849,902	111,743
	Facility	11,050,465	101,178,687	70,873,387	30,305,300	1,060,000
	Roads	23,823,167	84,990,577	73,893,042	11,097,535	3,231,965
	Total All Project Types	\$ 36,163,632	\$ 206,173,111	\$ 158,602,501	\$ 47,570,610	\$ 5,081,226

2022

Fund STATEMENTS



Fund Statements

Government-Wide Financial Statements

The government-wide financial statements, which are done in accordance with GAAP, are designed to provide a broad overview of the County's finances, in a manner similar to a private-sector business. The government-wide financial statements consist of the *Statement of Net Position* and the *Statement of Activities* which can be found on pages 57-59 of this report. The *Statement of Net Position* presents information regarding the County's assets and liabilities, with the difference between the two reported as *net position*. The *Statement of Activities* presents information showing how net position changed during the reporting period. It is important to note that over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

Highlights of the government-wide financial statements as of and for the period ending June 30, 2022 are as follows:

- Total assets of the County exceeded liabilities by \$585.1 million, representing net position. Of this amount, \$78.8 million is reported as unrestricted net position.
- The largest portion of the County's net position (53.8%) consists of its investment in capital assets (e.g., land, buildings, machinery and equipment net of depreciation), less any outstanding debt used to acquire those assets. Although the County's investment in capital assets is reported net of related debt, it is important to remember that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.
- Program expenses exceeded revenues by \$28.6 million, reflecting the extent to which various County functions are supported by other general revenue streams, including property tax, sales taxes, other taxes, and investment earnings. The net deficiency of program revenues under expenses is offset by general revenues and transfers of \$121.9 million, resulting in a \$93.4 million, or 14.7%, increase in net position since the first of the year.

Combined Financial Statements

Governmental funds are generally used to account for tax-supported activities. The focus of the County's combined financial statements for governmental funds is to provide information on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the reporting period. Although the County maintains over 30 individual governmental funds, information is presented separately on the *Balance Sheet* (pages 60 and 61) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 62 and 63) 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 66-74 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 64 and 65). 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 82-85 of this report.

Highlights of the financial statements for the governmental and proprietary funds as of and for the period ending June 30, 2022 are as follows:

- Fund balances for the governmental funds totaled \$288.1 million, an increase of \$90.4 million since the end of 2021. The following table depicts the financial position at June 30 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund Type	June 30, 2022 Fund Balance	Change in Fund Balance
General	\$ 155,088,057	\$ 66,801,587
Fed/State Assistance	103,510,227	72,443,045
Public Building Commission	1,161,232	(309,219)
Debt Service	12,374,138	10,899,580
Debt Proceeds	5,024,472	(14,967)
Other	92,624,790	22,262,007
Totals	\$ 369,782,916	\$ 172,082,033

- Governmental funds revenues were \$339.8 million for the period ending June 30, 2022, an increase of \$2.9 million compared to 2021. Property tax revenue was up \$3.6 million from the same time period last year. Intergovernmental revenue decreased \$3.4 million and charges for services decreased \$0.1 million from 2021 to 2022. Sales tax revenue increased \$1.87 million for 2022.
- Governmental funds expenditures were \$167.7 million as of June 30, 2022, a decrease of \$15.9 million from the same period last year. General government expenditures decreased \$11 million from 2021 to 2022. Public safety expenditures decreased \$1.9 million. Culture and recreation expenses decreased \$1.8 million from last year and capital outlay expenses decreased by \$2.5 million from last year.
- The unrestricted fund balances of the governmental funds totaled \$189.7 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 \$1.2 million, a decrease of \$0.3 million since the end of 2021. The PBC fund is a special revenue fund to account for revenues and expenditures derived from direct financing leases.
- Fund balance of the Debt Service Fund is \$12.4 million, all of which is restricted for the payment of debt service. Funding of debt service expenditures is primarily met through property taxes, special assessments and transfers from other funds.
- The fund balance of the Debt Proceeds Fund totaled \$5.0 million, with a decrease of \$15,000 since the end of 2021.
- Net position of the Arena Fund (the County’s only Enterprise Fund) totaled \$140.1 million at June 30. Of this amount, \$130.7 million is invested in capital assets and \$9.4 million represents unrestricted net position.
- Net position of the Internal Service Funds totaled almost \$37.3 million. Of this amount, \$9.6 million is invested in capital assets and \$27.6 million represents unrestricted net position.

SEDGWICK COUNTY, KANSAS

Statement of Net Position

June 30, 2022

	Primary Government		Total
	Governmental Activities	Business-type Activities	
Assets			
Cash, including investments	\$ 388,228,749	\$ 9,382,814	\$ 397,611,563
Receivables, net	97,531,593	-	97,531,593
Due from other agencies	17,072	-	17,072
Inventories, at cost	786,356	-	786,356
Prepaid items	2,329,526	-	2,329,526
Restricted assets:			
Cash, including investments	1,143,048	-	1,143,048
Capital assets:			
Land and construction in progress	63,266,543	16,302,453	79,568,996
Other capital assets, net of depreciation	359,506,647	114,435,532	473,942,179
Total assets	912,809,534	140,120,799	1,052,930,333
Deferred Outflows of Resources			
Deferred refunding	19,043	-	19,043
Deferred outflows-other postemployment benefits	3,240,346	-	3,240,346
Deferred outflows-pensions	37,426,836	-	37,426,836
Total deferred outflows of resources	40,686,225	-	40,686,225
Liabilities			
Accounts payable and other current liabilities	1,794,343	-	1,794,343
Accrued interest payable	1,915,098	-	1,915,098
Unearned revenue	38,070,789	-	38,070,789
Due to other entities	127,291	-	127,291
Other liabilities	-	-	-
Noncurrent liabilities:			
Due within one year	21,603,329	-	21,603,329
Due in more than one year	264,234,915	-	264,234,915
Total liabilities	327,745,765	-	327,745,765
Deferred Inflows of Resources			
Deferred property tax revenue	3,126,965	-	3,126,965
Deferred inflows-other postemployment benefits	3,455,049	-	3,455,049
Deferred inflows-pensions	43,191,206	-	43,191,206
Total deferred inflows of resources	49,773,220	-	49,773,220
Net Position			
Net investment in capital assets	343,391,915	-	343,391,915
Invested in capital assets	-	130,737,985	130,737,985
Restricted for:			
Capital improvements	24,652,593	-	24,652,593
Debt service	13,694,485	-	13,694,485
Federal/State assistance	77,138,328	-	77,138,328
Community Development	3,246,990	-	3,246,990
Equipment and technology improvements	1,830,140	-	1,830,140
Fire protection	17,720,385	-	17,720,385
Court operations	2,376,807	-	2,376,807
Other purposes	28,130,835	-	28,130,835
Unrestricted (Deficit)	63,794,296	15,030,420	78,824,716
Total net position	\$ 575,976,774	\$ 140,120,799	\$ 716,097,573

SEDGWICK COUNTY, KANSAS

Statement of Activities

For the Six Months Ended June 30, 2022

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	
Primary government:				
Governmental activities:				
General government	\$ 48,533,860	\$ 12,781,120	\$ 78,268,239	\$ -
Public safety	72,295,565	12,979,880	6,575,137	-
Public works	6,421,407	2,144,587	2,412,120	448,042
Health and welfare	27,136,854	6,821,251	13,758,121	-
Cultural and recreation	6,596,277	270,314	24,036	-
Community development	5,849,521	9,361	141,818	-
Interest on long-term debt	2,317,526	-	-	-
Total governmental activities	169,151,010	35,006,513	101,179,471	448,042
Business-type activities:				
Arena	(2,823,803)	425,160	5,277,928	-
Total business-type activities	(2,823,803)	425,160	5,277,928	-
Total primary government	\$ 166,327,207	\$ 35,431,673	\$ 106,457,399	\$ 448,042

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

Change in net position

Net position, beginning of year

Net position, end of period

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ 42,515,499	\$ -	\$ 42,515,499
(52,740,548)	-	(52,740,548)
(1,416,658)	-	(1,416,658)
(6,557,482)	-	(6,557,482)
(6,301,927)	-	(6,301,927)
(5,698,342)	-	(5,698,342)
(2,317,526)	-	(2,317,526)
<u>(32,516,984)</u>	<u>-</u>	<u>(32,516,984)</u>
-	8,526,891	8,526,891
-	<u>8,526,891</u>	<u>8,526,891</u>
<u>(32,516,984)</u>	<u>8,526,891</u>	<u>(23,990,093)</u>
178,333,063	-	178,333,063
18,414,285	-	18,414,285
1,867,644	-	1,867,644
3,558,738	-	3,558,738
<u>202,173,730</u>	<u>-</u>	<u>202,173,730</u>
<u>169,656,746</u>	<u>8,526,891</u>	<u>178,183,637</u>
<u>406,320,028</u>	<u>137,241,514</u>	<u>543,561,542</u>
<u>\$ 575,976,774</u>	<u>\$ 145,768,405</u>	<u>\$ 721,745,179</u>

SEDGWICK COUNTY, KANSAS

*Balance Sheet
Governmental Funds*

June 30, 2022

(with comparative totals for June 30, 2021)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
Inventories, at cost			
Assets:			
Cash, including investments	\$ 143,060,152	\$ 103,316,718	\$ 18,184
Restricted investment	-	-	1,143,048
Advance receivable	3,743,336	-	-
Due from other funds	326,864	-	-
Due from other agencies	2,179	13,881	-
Accounts receivable	3,707,772	787,250	-
Property tax receivable	2,512,411	-	-
Sales tax receivable	3,130,974	-	-
Interest receivable	316,439	-	-
Prepaid items	2,025,526	-	-
Lease receivable	-	-	80,122,456
Notes receivable	-	-	-
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	13,364	-	-
Inventories, at cost	13,364	38,406	-
Total assets	\$ 158,839,017	\$ 104,156,255	\$ 81,283,688
Liabilities:			
Accounts payable	840,020	645,402	-
Accrued wages	-	-	-
Advance - grants	-	-	-
Unearned revenue	-	-	38,070,789
Due to other funds	-	-	-
Advance payable	-	-	-
Due to other entities	71,665	626	-
Other liabilities	-	-	-
Total liabilities	911,685	646,028	38,070,789
Deferred Inflows of Resources:			
Deferred property tax revenue	2,512,411	-	-
Unavailable revenue - accounts receivable	326,864	-	-
Deferred lease receivable	-	-	42,051,667
Deferred notes receivable	-	-	-
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	2,839,275	-	42,051,667
Fund balances:			
Nonspendable:			
Inventories	\$ 13,364	\$ 38,406	\$ -
Advance receivable	3,743,336	-	-
Lease receivable	-	-	-
Notes receivable	-	-	-
Prepaid items	2,025,526	-	-
Restricted:			
General Government	7,324,160	70,533,593	-
Debt Service	-	-	18,184
Public Safety	-	3,732,846	-
Public Works	-	-	-
Health and Welfare	-	2,871,889	-
Culture and Recreation	-	-	-
Community Development	-	4,142,624	1,143,048
Capital Outlay	-	-	-
Committed:			
Public Safety	-	11,494	-
Capital Outlay	-	-	-
Health and Welfare	-	2,440,124	-
Assigned:			
General Government	30,814,045	-	-
Public Safety	-	94,680	-
Public Works	-	-	-
Health and Welfare	-	19,644,571	-
Culture and Recreation	-	-	-
Community Development	-	-	-
Capital Outlay	-	-	-
Unassigned	111,167,626	-	-
Total fund balance	155,088,057	103,510,227	1,161,232
Total liabilities, deferred inflows of resources and fund balances	\$ 158,839,017	\$ 104,156,255	\$ 81,283,688

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2022	2021
\$ 12,374,138	\$ 4,245,001	\$ 94,181,494	\$ 357,195,687	\$ 334,754,399
-	-	-	1,143,048	1,142,151
-	-	-	3,743,336	4,003,601
-	779,471	-	1,106,335	779,471
-	-	1,012	17,072	25,642
-	-	15,371	4,510,393	4,365,421
203,430	-	411,124	3,126,965	3,744,826
-	-	3,130,974	6,261,948	5,554,101
-	-	-	316,439	193,892
-	-	-	2,025,526	2,099,975
-	-	-	80,122,456	82,620,350
-	-	-	-	468,022
-	-	-	-	-
1,380,727	-	-	1,380,727	3,573,253
1,810,744	-	-	1,810,744	-
-	-	450,011	501,781	575,724
<u>\$ 15,769,039</u>	<u>\$ 5,024,472</u>	<u>\$ 98,189,986</u>	<u>\$ 463,262,457</u>	<u>\$ 443,900,828</u>
-	-	249,401	1,734,823	1,732,141
-	-	-	-	-
-	-	-	38,070,789	-
-	-	1,106,335	1,106,335	779,471
-	-	3,743,336	3,743,336	4,003,601
-	-	55,000	127,291	87,895
-	-	-	-	-
-	-	5,154,072	44,782,574	6,603,108
203,430	-	411,124	3,126,965	3,744,826
-	-	-	326,864	869,591
-	-	-	42,051,667	82,620,350
-	-	-	-	-
3,191,471	-	-	3,191,471	3,573,253
3,394,901	-	411,124	48,696,967	90,808,020
\$ -	\$ -	\$ 450,011	\$ 501,781	575,724
-	-	-	3,743,336	4,003,601
-	-	-	-	-
-	-	-	-	468,022
-	-	-	2,025,526	2,099,975
-	-	3,506,651	81,364,404	10,398,452
12,374,138	-	25,790	12,418,112	12,402,719
-	-	24,126,068	27,858,914	80,032,854
-	-	6,475,499	6,475,499	4,571,337
-	-	3,772,401	6,644,290	8,992,777
-	-	174,449	174,449	137,411
-	-	3,899,468	9,185,140	8,967,297
-	5,024,472	24,652,593	29,677,065	24,344,102
-	-	-	-	-
-	-	4,283,942	4,295,436	9,065,775
-	-	6,635,319	6,635,319	8,198,385
-	-	-	2,440,124	1,835,842
-	-	-	-	-
-	-	-	30,814,045	7,951,997
-	-	3,628,224	3,722,904	807,326
-	-	942,066	942,066	646,937
-	-	-	19,644,571	18,461,062
-	-	-	-	-
-	-	-	-	18,121
-	-	10,848,445	10,848,445	11,261,165
-	-	(796,136)	110,371,490	131,248,819
<u>12,374,138</u>	<u>5,024,472</u>	<u>92,624,790</u>	<u>369,782,916</u>	<u>346,489,700</u>
<u>\$ 15,769,039</u>	<u>\$ 5,024,472</u>	<u>\$ 98,189,986</u>	<u>\$ 463,262,457</u>	<u>\$ 443,900,828</u>

SEDGWICK COUNTY, KANSAS

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Six Months ended June 30, 2022
(with comparative totals for the three months ended June 30, 2021)**

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission Fund</u>
Revenues			
Property taxes	\$ 132,838,387	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	10,005,927	-	-
Special assessments	-	-	-
Other taxes	134,204	151	-
Intergovernmental	436,377	99,237,523	-
Charges for services	15,487,444	6,714,114	318,334
Uses of money and property	2,614,439	2,239	931,515
Fines and forfeits	62,084	19,150	-
Licenses and permits	4,629,074	-	-
Other	2,109,385	82,794	-
Total revenues	<u>168,317,321</u>	<u>106,055,971</u>	<u>1,249,849</u>
Expenditures			
Current:			
General government	33,904,060	7,112,198	-
Public safety	54,719,399	4,969,837	-
Public works	1,124,074	13,920	-
Health and welfare	5,199,762	21,293,674	-
Cultural and recreation	5,022,889	-	-
Community Development	739,927	258,571	-
Debt service:			
Principal	-	-	620,000
Interest and fiscal charges	-	-	939,068
Debt issuance costs	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>100,710,111</u>	<u>33,648,200</u>	<u>1,559,068</u>
Excess (deficiency) of revenues over (under) expenditures	<u>67,607,210</u>	<u>72,407,771</u>	<u>(309,219)</u>
Other financing sources (uses)			
Transfers from other funds	-	612,025	-
Transfers to other funds	(805,623)	(576,751)	-
Total other financing sources (uses)	<u>(805,623)</u>	<u>35,274</u>	<u>-</u>
Net change in fund balances	66,801,587	72,443,045	(309,219)
Fund balances, beginning of year	<u>88,286,470</u>	<u>31,067,182</u>	<u>1,470,451</u>
Fund balances, end of period	<u>\$ 155,088,057</u>	<u>\$ 103,510,227</u>	<u>\$ 1,161,232</u>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2022	2021
\$ 11,125,407	\$ -	\$ 34,369,269	\$ 178,333,063	\$ 174,687,813
-	-	1,636,489	1,636,489	1,611,731
-	-	8,408,358	18,414,285	16,543,892
336,440	-	-	336,440	414,456
-	-	96,800	231,155	168,705
-	-	2,553,647	102,227,547	105,656,103
-	-	5,363,411	27,883,303	28,018,930
-	1,155	9,390	3,558,738	3,377,845
-	-	-	81,234	42,266
-	-	15,471	4,644,545	4,071,853
-	-	244,366	2,436,545	2,310,813
<u>11,461,847</u>	<u>1,155</u>	<u>52,697,201</u>	<u>339,783,344</u>	<u>336,904,407</u>
-	3,000	2,868,584	43,887,842	54,876,044
-	-	10,390,428	70,079,664	71,947,919
-	-	5,162,805	6,300,799	6,557,844
-	-	1,084,578	27,578,014	26,016,357
-	-	23,751	5,046,640	6,814,989
-	-	4,301,290	5,299,788	5,255,938
-	-	-	-	-
-	-	316,602	936,602	824,283
1,361,050	-	26,494	2,326,612	2,504,707
-	-	-	-	-
-	-	6,245,350	6,245,350	8,759,263
<u>1,361,050</u>	<u>3,000</u>	<u>30,419,882</u>	<u>167,701,311</u>	<u>183,557,344</u>
<u>10,100,797</u>	<u>(1,845)</u>	<u>22,277,319</u>	<u>172,082,033</u>	<u>153,347,063</u>
798,783	-	13,122	1,423,930	3,200,485
-	(13,122)	(28,434)	(1,423,930)	(3,200,485)
<u>798,783</u>	<u>(13,122)</u>	<u>(15,312)</u>	<u>-</u>	<u>-</u>
10,899,580	(14,967)	22,262,007	172,082,033	153,347,063
<u>1,474,558</u>	<u>5,039,439</u>	<u>70,362,783</u>	<u>197,700,883</u>	<u>193,142,637</u>
<u>\$ 12,374,138</u>	<u>\$ 5,024,472</u>	<u>\$ 92,624,790</u>	<u>\$ 369,782,916</u>	<u>\$ 346,489,700</u>

SEDGWICK COUNTY, KANSAS

Statement of Net Position Proprietary Funds June 30, 2022

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
<u>Assets</u>		
Current assets:		
Cash, including investments	\$ 9,382,814	\$ 31,033,062
Accounts receivable	-	1,921
Prepays	-	304,000
Inventories, at cost	-	284,575
Restricted assets:		
Cash, including investments	-	-
Total current assets	9,382,814	31,623,558
Noncurrent assets:		
Capital assets:		
Land	13,038,358	40,580
Buildings and improvements	167,667,759	8,319,354
Machinery and equipment	8,491,122	33,191,993
Construction in progress	3,264,095	595,000
Less accumulated depreciation	(61,723,349)	(32,529,882)
Total capital assets (net of accumulated depreciation)	130,737,985	9,617,045
Total assets	140,120,799	41,240,603
<u>Liabilities</u>		
Current liabilities:		
Accounts payable	-	59,520
Estimated claims costs payable	-	3,313,700
Total current liabilities	-	3,373,220
Noncurrent liabilities:		
Estimated claims costs payable	-	602,500
Total liabilities	-	3,975,720
<u>Net position</u>		
Investment in capital assets	130,737,985	9,617,045
Restricted for capital improvements and operations	-	-
Unrestricted	9,382,814	27,647,838
Total net position	140,120,799	37,264,883
Total liabilities and net position	\$ 140,120,799	\$ 41,240,603

SEDGWICK COUNTY, KANSAS

Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds

For the Six Months ended June 30, 2022

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
Operating revenues:		
Charges for services	\$ 425,098	\$ 23,065,632
Other revenue	62	868,823
Total operating revenues	425,160	23,934,455
Operating expenses:		
Salaries and benefits	-	714,310
Contractual services	307,380	2,741,247
Utilities	-	28,878
Supplies and fuel	-	2,195,011
Administrative charges	-	115,005
Depreciation expense	2,516,423	1,012,282
Claims expense	-	18,048,479
Other expense	-	-
Total operating expenses	2,823,803	24,855,212
Operating loss	(2,398,643)	(920,757)
Nonoperating revenues:		
Federal Grant Revenues	5,277,928	-
Investment income	-	-
Gain (loss) on sale of assets	-	-
Total nonoperating revenues	5,277,928	-
Income gain before transfers	2,879,285	(920,757)
Transfers:		
Transfers from other funds	-	-
Transfers to other funds	-	-
Change in net position	2,879,285	(920,757)
Net position, beginning of year	137,241,514	38,185,640
Net position, end of period	\$ 140,120,799	\$ 37,264,883

SEDGWICK COUNTY, KANSAS

**Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022**

(with comparative totals for June 30, 2021)

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2022	2021
Assets:					
Cash, including investments	\$ 51,239,604	\$ 25,790	\$ 42,916,100	\$ 94,181,494	\$ 87,598,144
Due from other agencies	12	-	1,000	1,012	15,282
Accounts receivable	15,371	-	-	15,371	3,122,054
Property tax receivable	411,124	-	-	411,124	872,526
Sales tax receivable	-	-	3,130,974	3,130,974	2,777,052
Inventories, at cost	450,011	-	-	450,011	474,552
Total assets	\$ 52,116,122	\$ 25,790	\$ 46,048,074	\$ 98,189,986	\$ 94,859,610
Liabilities:					
Accounts payable	80,965	-	168,436	249,401	877,731
Due to other funds	310,254	-	796,081	1,106,335	779,471
Advance payable	-	-	3,743,336	3,743,336	4,003,601
Due to other entities	55,000	-	-	55,000	81,150
Total liabilities	446,219	-	4,707,853	5,154,072	5,741,953
Deferred Inflows of Resources:					
Deferred property tax revenue	411,124	-	-	411,124	872,526
Unavailable revenue - accounts receivable	-	-	-	-	869,591
Total deferred inflows of resources	411,124	-	-	411,124	1,742,117
Fund balances:					
Nonspendable:					
Inventories	\$ 450,011	\$ -	\$ -	\$ 450,011	\$ 474,552
Restricted:					
General Government	3,506,651	-	-	3,506,651	3,264,245
Debt Service	-	25,790	-	25,790	25,790
Public Safety	24,126,068	-	-	24,126,068	23,140,788
Public Works	6,475,499	-	-	6,475,499	4,571,337
Health and Welfare	3,772,401	-	-	3,772,401	4,483,378
Culture and Recreation	174,449	-	-	174,449	137,411
Community Development	3,899,468	-	-	3,899,468	3,746,156
Capital Outlay	-	-	24,652,593	24,652,593	18,747,363
Committed:					
Public Safety	4,283,942	-	-	4,283,942	9,051,823
Capital Outlay	-	-	6,635,319	6,635,319	8,198,385
Assigned:					
Public Works	942,066	-	-	942,066	646,937
Public Safety	3,628,224	-	-	3,628,224	417,736
Capital Outlay	-	-	10,848,445	10,848,445	11,261,165
Unassigned	-	-	(796,136)	(796,136)	(791,526)
Total fund balance	51,258,779	25,790	41,340,221	92,624,790	87,375,540
Total liabilities, deferred inflows of resources and fund balances	\$ 52,116,122	\$ 25,790	\$ 46,048,074	\$ 98,189,986	\$ 94,859,610

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SEDGWICK COUNTY, KANSAS

Combining Balance Sheet Nonmajor Governmental Funds - Special Revenue Funds June 30, 2022 (with comparative totals for June 30, 2021)

	Wichita State			
	University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Assets:				
Cash, including investments	\$ 3,899,468	\$ 1,052,992	\$ 8,224,187	\$ 2,569,097
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	157,003	-	-	51,518
Inventories, at cost	-	-	450,011	-
Total assets	\$ 4,056,471	\$ 1,052,992	\$ 8,674,198	\$ 2,620,615
Liabilities:				
Accounts payable	-	-	1,767	3,997
Due to other funds	-	-	310,254	-
Due to other entities	-	-	-	-
Total liabilities	-	-	312,021	3,997
Deferred Inflows of Resources:				
Deferred property tax revenue	157,003	-	-	51,518
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	157,003	-	-	51,518
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ 450,011	\$ -
Restricted:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	1,052,992	-	2,565,100
Culture and Recreation	-	-	-	-
Community Development	3,899,468	-	-	-
Committed:				
Public Safety	-	-	4,283,942	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	3,628,224	-
Unassigned	-	-	-	-
Total fund balance	3,899,468	1,052,992	8,362,177	2,565,100
Total liabilities, deferred inflows of resources and fund balances	\$ 4,056,471	\$ 1,052,992	\$ 8,674,198	\$ 2,620,615

<u>Public Works Highways</u>	<u>Noxious Weeds</u>	<u>Solid Waste</u>	<u>Special Parks and Recreation</u>	<u>Emergency Telephone Services</u>	<u>Court Trustee Operations</u>
\$ 5,040,167	\$ 106,158	\$ 2,342,776	\$ 178,857	\$ 3,976,490	\$ 2,193,459
-	-	-	-	-	-
717	100	943	-	-	-
114,842	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 5,155,726</u>	<u>\$ 106,258</u>	<u>\$ 2,343,719</u>	<u>\$ 178,857</u>	<u>\$ 3,976,490</u>	<u>\$ 2,193,459</u>
-	-	18,296	4,408	9,742	129
-	-	-	-	-	-
55,000	-	-	-	-	-
<u>55,000</u>	<u>-</u>	<u>18,296</u>	<u>4,408</u>	<u>9,742</u>	<u>129</u>
114,842	-	-	-	-	-
-	-	-	-	-	-
<u>114,842</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	3,966,748	2,193,330
4,500,278	-	1,975,221	-	-	-
-	-	-	-	-	-
-	-	-	174,449	-	-
-	-	-	-	-	-
-	-	-	-	-	-
485,606	106,258	350,202	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,985,884</u>	<u>106,258</u>	<u>2,325,423</u>	<u>174,449</u>	<u>3,966,748</u>	<u>2,193,330</u>
<u>\$ 5,155,726</u>	<u>\$ 106,258</u>	<u>\$ 2,343,719</u>	<u>\$ 178,857</u>	<u>\$ 3,976,490</u>	<u>\$ 2,193,459</u>

(Continued)

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet (continued)
Nonmajor Governmental Funds - Special Revenue Funds
June 30, 2022
(with comparative totals for June 30, 2021)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Assets				
Cash, including investments	\$ 154,309	\$ 1,701,468	\$ 183,477	\$ 62,128
Due from other agencies	-	12	-	-
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
Total assets	\$ 154,309	\$ 1,701,480	\$ 183,477	\$ 62,128
Liabilities:				
Accounts payable	-	24,969	-	-
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
Total liabilities	-	24,969	-	-
Deferred Inflows of Resources:				
Deferred property tax revenue	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ -	\$ -
Restricted:				
General Government	-	1,676,511	-	-
Public Safety	-	-	183,477	62,128
Public Works	-	-	-	-
Health and Welfare	154,309	-	-	-
Culture and Recreation	-	-	-	-
Community Development	-	-	-	-
Committed:				
Public Safety	-	-	-	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	154,309	1,676,511	183,477	62,128
Total liabilities, deferred inflows of resources and fund balances	\$ 154,309	\$ 1,701,480	\$ 183,477	\$ 62,128

Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2022	2021
\$ 1,836,455	\$ 17,684,837	\$ 33,279	\$ 51,239,604	\$ 47,394,286
-	-	-	12	14,782
-	13,611	-	15,371	3,122,054
-	87,761	-	411,124	872,526
-	-	-	450,011	474,552
<u>\$ 1,836,455</u>	<u>\$ 17,786,209</u>	<u>\$ 33,279</u>	<u>\$ 52,116,122</u>	<u>\$ 51,878,200</u>
6,315	11,342	-	80,965	120,570
-	-	-	310,254	-
-	-	-	55,000	81,150
<u>6,315</u>	<u>11,342</u>	<u>-</u>	<u>446,219</u>	<u>201,720</u>
-	87,761	-	411,124	872,526
-	-	-	-	869,591
-	87,761	-	411,124	1,742,117
\$ -	\$ -	\$ -	\$ 450,011	\$ 474,552
1,830,140	-	-	3,506,651	3,264,245
-	17,687,106	33,279	24,126,068	23,140,788
-	-	-	6,475,499	4,571,337
-	-	-	3,772,401	4,483,378
-	-	-	174,449	137,411
-	-	-	3,899,468	3,746,156
-	-	-	4,283,942	9,051,823
-	-	-	942,066	646,937
-	-	-	3,628,224	417,736
-	-	-	-	-
<u>1,830,140</u>	<u>17,687,106</u>	<u>33,279</u>	<u>51,258,779</u>	<u>49,934,363</u>
<u>\$ 1,836,455</u>	<u>\$ 17,786,209</u>	<u>\$ 33,279</u>	<u>\$ 52,116,122</u>	<u>\$ 51,878,200</u>

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2022
(with comparative totals for June 30, 2021)

	<u>Building and Equipment</u>	<u>Street, Bridge and Other</u>	<u>Sales Tax Road and Bridge</u>	<u>Road and Bridge Equipment</u>
Assets				
Cash, including investments	\$ -	\$ 3,240	\$ 21,572,270	\$ -
Due from other agencies	-	-	1,000	-
Sales tax receivable	-	-	3,130,974	-
Total assets	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 24,704,244</u>	<u>\$ -</u>
Liabilities:				
Accounts payable	55	-	51,651	-
Due to other funds	779,471	-	-	16,610
Advance payable	-	-	-	-
Total liabilities	<u>779,526</u>	<u>-</u>	<u>51,651</u>	<u>16,610</u>
Deferred Inflows of Resources:				
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted:				
Capital Outlay	\$ -	\$ -	\$ 24,652,593	\$ -
Committed:				
Capital Outlay	-	3,240	-	-
Assigned:				
Capital Outlay	-	-	-	-
Unassigned	(779,526)	-	-	(16,610)
Total fund balance	<u>(779,526)</u>	<u>3,240</u>	<u>24,652,593</u>	<u>(16,610)</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 24,704,244</u>	<u>\$ -</u>

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2022	2021
\$ 45,623	\$ 10,375,708	\$ 8,253,377	\$ 2,665,882	\$ 42,916,100	\$ 40,178,068
-	-	-	-	1,000	500
-	-	-	-	3,130,974	2,777,052
<u>\$ 45,623</u>	<u>\$ 10,375,708</u>	<u>\$ 8,253,377</u>	<u>\$ 2,665,882</u>	<u>\$ 46,048,074</u>	<u>\$ 42,955,620</u>
-	293	116,437	-	168,436	757,161
-	-	-	-	796,081	779,471
-	3,743,336	-	-	3,743,336	4,003,601
-	3,743,629	116,437	-	4,707,853	5,540,233
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 24,652,593	\$ 18,747,363
-	6,632,079	-	-	6,635,319	8,198,385
45,623	-	8,136,940	2,665,882	10,848,445	11,261,165
-	-	-	-	(796,136)	(791,526)
<u>45,623</u>	<u>6,632,079</u>	<u>8,136,940</u>	<u>2,665,882</u>	<u>41,340,221</u>	<u>37,415,387</u>
<u>\$ 45,623</u>	<u>\$ 10,375,708</u>	<u>\$ 8,253,377</u>	<u>\$ 2,665,882</u>	<u>\$ 46,048,074</u>	<u>\$ 42,955,620</u>

SEDGWICK COUNTY, KANSAS

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Six Months ended June 30, 2022
(with comparative totals for the three months ended June 30, 2021)*

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2022	2021
Revenues					
Property taxes	\$ 34,369,269	\$ -	\$ -	\$ 34,369,269	\$ 41,333,438
Emergency telephone services taxes	1,636,489	-	-	1,636,489	1,611,731
Sales taxes	-	-	8,408,358	8,408,358	8,271,946
Other taxes	96,800	-	-	96,800	46,229
Intergovernmental	2,442,045	-	111,602	2,553,647	4,583,260
Charges for services	5,363,411	-	-	5,363,411	13,311,372
Uses of money and property	9,390	-	-	9,390	451
Licenses and permits	15,471	-	-	15,471	12,784
Other	79,174	-	165,192	244,366	193,552
Total revenues	<u>44,012,049</u>	<u>-</u>	<u>8,685,152</u>	<u>52,697,201</u>	<u>69,364,763</u>
Expenditures					
Current:					
General government	2,868,584	-	-	2,868,584	2,673,320
Public safety	10,390,428	-	-	10,390,428	20,775,566
Public works	5,162,805	-	-	5,162,805	5,567,605
Health and welfare	1,084,578	-	-	1,084,578	2,662,899
Culture and recreation	23,751	-	-	23,751	2,195
Community Development	4,301,290	-	-	4,301,290	4,247,792
Debt service:					
Principal	316,602	-	-	316,602	224,283
Interest and fiscal charges	26,494	-	-	26,494	15,907
Capital outlay	-	-	6,245,350	6,245,350	8,759,263
Total expenditures	<u>24,174,532</u>	<u>-</u>	<u>6,245,350</u>	<u>30,419,882</u>	<u>44,928,830</u>
Excess (deficiency) of revenues over (under) expenditures	<u>19,837,517</u>	<u>-</u>	<u>2,439,802</u>	<u>22,277,319</u>	<u>24,435,933</u>
Other financing sources (uses)					
Transfers from other funds	-	-	13,122	13,122	2,362,017
Transfers to other funds	(28,434)	-	-	(28,434)	(29,708)
Proceeds from capital lease	-	-	-	-	-
Total other financing sources (uses)	<u>(28,434)</u>	<u>-</u>	<u>13,122</u>	<u>(15,312)</u>	<u>2,332,309</u>
Net change in fund balances	19,809,083	-	2,452,924	22,262,007	26,768,242
Fund balances, beginning of year	<u>31,449,696</u>	<u>25,790</u>	<u>38,887,297</u>	<u>70,362,783</u>	<u>60,607,298</u>
Fund balances, end of period	<u>\$ 51,258,779</u>	<u>\$ 25,790</u>	<u>\$ 41,340,221</u>	<u>\$ 92,624,790</u>	<u>\$ 87,375,540</u>

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SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Six Months ended June 30, 2022
(with comparative totals for the three months ended June 30, 2021)**

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Revenues				
Property taxes	\$ 8,179,399	\$ 29	\$ -	\$ 2,618,933
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	8,707
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	-	30,276	-
Total revenues	<u>8,179,399</u>	<u>29</u>	<u>30,276</u>	<u>2,627,640</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	1,084,578
Culture and recreation	-	-	-	-
Community Development	4,301,290	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>4,301,290</u>	<u>-</u>	<u>-</u>	<u>1,084,578</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,878,109</u>	<u>29</u>	<u>30,276</u>	<u>1,543,062</u>
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	(28,434)
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(28,434)</u>
Net change in fund balances	3,878,109	29	30,276	1,514,628
Fund balances, beginning of year	<u>21,359</u>	<u>1,052,963</u>	<u>8,331,901</u>	<u>1,050,472</u>
Fund balances, end of period	<u>\$ 3,899,468</u>	<u>\$ 1,052,992</u>	<u>\$ 8,362,177</u>	<u>\$ 2,565,100</u>

Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 5,383,012	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	1,636,489	-
-	-	-	40,804	-	-
2,412,120	-	-	-	-	-
-	-	1,909,779	-	-	568,886
-	-	-	-	-	-
8,250	-	396	-	-	-
34,231	-	70	-	83	43
<u>7,837,613</u>	<u>-</u>	<u>1,910,245</u>	<u>40,804</u>	<u>1,636,572</u>	<u>568,929</u>
-	-	-	-	-	-
-	-	-	-	1,670,395	473,783
4,527,543	40	635,222	-	-	-
-	-	-	-	-	-
-	-	-	23,751	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,527,543</u>	<u>40</u>	<u>635,222</u>	<u>23,751</u>	<u>1,670,395</u>	<u>473,783</u>
<u>3,310,070</u>	<u>(40)</u>	<u>1,275,023</u>	<u>17,053</u>	<u>(33,823)</u>	<u>95,146</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,310,070</u>	<u>(40)</u>	<u>1,275,023</u>	<u>17,053</u>	<u>(33,823)</u>	<u>95,146</u>
<u>1,675,814</u>	<u>106,298</u>	<u>1,050,400</u>	<u>157,396</u>	<u>4,000,571</u>	<u>2,098,184</u>
<u>\$ 4,985,884</u>	<u>\$ 106,258</u>	<u>\$ 2,325,423</u>	<u>\$ 174,449</u>	<u>\$ 3,966,748</u>	<u>\$ 2,193,330</u>

SEDGWICK COUNTY, KANSAS

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

Nonmajor Special Revenue Funds

For the Six Months ended June 30, 2022

(with comparative totals for the three months ended June 30, 2021)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Emergency telephone services taxes	-	-	-	-
Other taxes	55,996	-	-	-
Intergovernmental	-	29,925	-	-
Charges for services	-	2,231,099	1,774	17,168
Uses of money and property	-	6,250	-	-
Licenses and permits	-	-	-	-
Other	-	6,437	-	-
Total revenues	<u>55,996</u>	<u>2,273,711</u>	<u>1,774</u>	<u>17,168</u>
Expenditures				
Current:				
General government	-	2,254,884	-	-
Public safety	-	-	-	3,904
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>-</u>	<u>2,254,884</u>	<u>-</u>	<u>3,904</u>
Excess (deficiency) of revenues over (under) expenditures	<u>55,996</u>	<u>18,827</u>	<u>1,774</u>	<u>13,264</u>
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	55,996	18,827	1,774	13,264
Fund balances, beginning of year	<u>98,313</u>	<u>1,657,684</u>	<u>181,703</u>	<u>48,864</u>
Fund balances, end of period	<u>\$ 154,309</u>	<u>\$ 1,676,511</u>	<u>\$ 183,477</u>	<u>\$ 62,128</u>

Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2022	2021
\$ -	\$ 18,187,896	\$ -	\$ 34,369,269	\$ 41,333,438
-	-	-	1,636,489	1,611,731
-	-	-	96,800	46,229
-	-	-	2,442,045	4,576,077
541,682	84,316	-	5,363,411	13,311,372
3,140	-	-	9,390	451
-	6,825	-	15,471	12,784
2,465	5,569	-	79,174	41,781
<u>547,287</u>	<u>18,284,606</u>	<u>-</u>	<u>44,012,049</u>	<u>60,933,863</u>
613,700	-	-	2,868,584	2,673,320
-	8,242,346	-	10,390,428	20,775,566
-	-	-	5,162,805	5,567,605
-	-	-	1,084,578	2,662,899
-	-	-	23,751	2,195
-	-	-	4,301,290	4,247,792
-	316,602	-	316,602	224,283
-	26,494	-	26,494	15,907
<u>613,700</u>	<u>8,585,442</u>	<u>-</u>	<u>24,174,532</u>	<u>36,169,567</u>
<u>(66,413)</u>	<u>9,699,164</u>	<u>-</u>	<u>19,837,517</u>	<u>24,764,296</u>
-	-	-	-	-
-	-	-	(28,434)	(29,708)
-	-	-	(28,434)	(29,708)
(66,413)	9,699,164	-	19,809,083	24,734,588
<u>1,896,553</u>	<u>7,987,942</u>	<u>33,279</u>	<u>31,449,696</u>	<u>25,199,775</u>
<u>\$ 1,830,140</u>	<u>\$ 17,687,106</u>	<u>\$ 33,279</u>	<u>\$ 51,258,779</u>	<u>\$ 49,934,363</u>

SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Six Months ended June 30, 2022
(with comparative totals for the three months ended June 30, 2021)**

	<u>Building and Equipment</u>	<u>Street, Bridge and Other</u>	<u>Sales Tax Road and Bridge</u>	<u>Road and Bridge Equipment</u>
Revenues				
Sales taxes	\$ -	\$ -	\$ 8,408,358	\$ -
Intergovernmental	-	-	111,602	-
Other revenue	12,000	-	-	-
Total revenues	<u>12,000</u>	<u>-</u>	<u>8,519,960</u>	<u>-</u>
Expenditures				
Capital outlay	-	-	3,820,100	69,573
Total expenditures	<u>-</u>	<u>-</u>	<u>3,820,100</u>	<u>69,573</u>
(Deficiency) of revenues (under) expenditures	<u>12,000</u>	<u>-</u>	<u>4,699,860</u>	<u>(69,573)</u>
Other financing sources (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	12,000	-	4,699,860	(69,573)
Fund balances (deficits), beginning of year	<u>(791,526)</u>	<u>3,240</u>	<u>19,952,733</u>	<u>52,963</u>
Fund balances (deficits), end of period	<u>\$ (779,526)</u>	<u>\$ 3,240</u>	<u>\$ 24,652,593</u>	<u>\$ (16,610)</u>

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2022	2021
\$ -	\$ -	\$ -	\$ -	\$ 8,408,358	\$ 8,271,946
-	-	-	-	111,602	7,183
-	131,266	21,926	-	165,192	151,771
-	131,266	21,926	-	8,685,152	8,430,900
-	1,168,169	1,112,038	75,470	6,245,350	8,759,263
-	1,168,169	1,112,038	75,470	6,245,350	8,759,263
-	(1,036,903)	(1,090,112)	(75,470)	2,439,802	(328,363)
-	13,122	-	-	13,122	2,362,017
-	-	-	-	-	-
-	13,122	-	-	13,122	2,362,017
-	(1,023,781)	(1,090,112)	(75,470)	2,452,924	2,033,654
45,623	7,655,860	9,227,052	2,741,352	38,887,297	35,381,733
\$ 45,623	\$ 6,632,079	\$ 8,136,940	\$ 2,665,882	\$ 41,340,221	\$ 37,415,387

SEDGWICK COUNTY, KANSAS

Combining Statement of Net Position Internal Service Funds

June 30, 2022

(with comparative totals for June 30, 2021)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
<u>Assets</u>			
Current assets:			
Cash, including investments	\$ 14,568,409	\$ 11,438,659	\$ 4,781,710
Accounts receivable	1,921	-	-
Prepays	-	304,000	-
Inventories, at cost	284,575	-	-
Total current assets	14,854,905	11,742,659	4,781,710
Noncurrent assets:			
Capital assets:			
Land	40,580	-	-
Construction in Progress	595,000	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	33,130,761	-	-
Less accumulated depreciation	(32,468,650)	-	-
Total capital assets (net of accumulated depreciation)	9,617,045	-	-
Total assets	24,471,950	11,742,659	4,781,710
<u>Liabilities</u>			
Current liabilities:			
Accounts payable	10,201	31,250	3,085
Estimated claims costs payable	-	2,400,000	913,700
Total current liabilities	10,201	2,431,250	916,785
Noncurrent liabilities:			
Estimated claims costs payable	-	-	602,500
Total liabilities	10,201	2,431,250	1,519,285
<u>Net position</u>			
Investment in capital assets	9,617,045	-	-
Unrestricted	14,844,704	9,311,409	3,262,425
Total net position	24,461,749	9,311,409	3,262,425
Total liabilities and net position	\$ 24,471,950	\$ 11,742,659	\$ 4,781,710

Risk Management Reserve	Totals	
	2022	2021
\$ 244,284	\$ 31,033,062	\$ 31,841,446
-	1,921	2,497
-	304,000	-
-	284,575	190,564
<u>244,284</u>	<u>31,623,558</u>	<u>32,034,507</u>
-	40,580	40,580
-	595,000	-
-	8,319,354	8,319,354
61,232	33,191,993	33,123,732
<u>(61,232)</u>	<u>(32,529,882)</u>	<u>(31,389,453)</u>
-	<u>9,617,045</u>	<u>10,094,213</u>
<u>244,284</u>	<u>41,240,603</u>	<u>42,128,720</u>
14,984	59,520	14,713
-	3,313,700	2,400,000
<u>14,984</u>	<u>3,373,220</u>	<u>2,414,713</u>
-	602,500	1,684,200
<u>14,984</u>	<u>3,975,720</u>	<u>4,098,913</u>
-	9,617,045	10,094,213
<u>229,300</u>	<u>27,647,838</u>	<u>27,935,594</u>
<u>229,300</u>	<u>37,264,883</u>	<u>38,029,807</u>
<u>\$ 244,284</u>	<u>\$ 41,240,603</u>	<u>\$ 42,128,720</u>

SEDGWICK COUNTY, KANSAS

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

For the Six Months ended June 30, 2022

(with comparative totals for the three months ended June 30, 2021)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
Operating revenues:			
Charges for services	\$ 4,265,081	\$ 17,819,716	\$ 980,835
Other revenue	124,552	734,809	7,262
Total operating revenues	<u>4,389,633</u>	<u>18,554,525</u>	<u>988,097</u>
Operating expenses:			
Salaries and benefits	446,962	88,545	79,717
Contractual services	232,508	485,594	71,877
Utilities	28,878	-	-
Supplies and fuel	1,914,551	-	32,744
Administrative charges	115,005	-	-
Depreciation	1,012,282	-	-
Claims expense	-	17,600,256	409,246
Total operating expenses	<u>3,750,186</u>	<u>18,174,395</u>	<u>593,584</u>
Operating gain (loss)	<u>639,447</u>	<u>380,130</u>	<u>394,513</u>
Nonoperating revenues:			
Investment income	-	-	-
Other income	-	-	-
Gain on sale of assets	-	-	-
Total nonoperating revenues	<u>-</u>	<u>-</u>	<u>-</u>
Income gain (loss) before transfers	639,447	380,130	394,513
Transfers			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Change in net position	639,447	380,130	394,513
Net position, beginning of year	<u>23,822,302</u>	<u>8,931,279</u>	<u>2,867,912</u>
Net position, end of period	<u>\$ 24,461,749</u>	<u>\$ 9,311,409</u>	<u>\$ 3,262,425</u>

Risk Management Reserve	Totals	
	2022	2021
\$ -	\$ 23,065,632	\$ 23,125,822
2,200	868,823	817,027
2,200	23,934,455	23,942,849
99,086	714,310	685,917
1,951,268	2,741,247	2,176,958
-	28,878	34,249
247,716	2,195,011	1,672,275
-	115,005	117,804
-	1,012,282	1,105,990
38,977	18,048,479	17,216,182
2,337,047	24,855,212	23,009,375
(2,334,847)	(920,757)	933,474
-	-	-
-	-	-
-	-	286,850
-	-	286,850
(2,334,847)	(920,757)	1,220,324
-	-	-
-	-	-
(2,334,847)	(920,757)	1,220,324
2,564,147	38,185,640	36,809,483
\$ 229,300	\$ 37,264,883	\$ 38,029,807

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