ANNUAL COMPREHENSIVE FINANCIAL REPORT

2021

Division of Finance - 316-660-7591
100 N Broadway Suite 610 Wichita, KS 67202

SEDGWICKCOUNTY.ORG

ANNUAL COMPREHENSIVE
FINANCIAL REPORT
of

THE COUNTY OF SEDGWICK, KANSAS

for the
Year Ended December 31, 2021

Prepared by:
DIVISION OF FINANCE
Lindsay Poe Rousseau, Chief Financial Officer
Brent Shelton, Deputy Chief Financial Officer
Hope Hernandez, Director of Accounting

COUNTY OF SEDGWICK, KANSAS
BOARD OF COUNTY COMMISSIONERS

2021

Chairman
Peter F. Meitzner

Chair Pro-Tem
Lacey D. Cruse

Commissioner
Sarah Lopez

Commissioner
David T. Dennis

Commissioner
James M. Howell

County Manager
Thomas J. Stolz

2022

Chairman
David T. Dennis

Chair Pro-Tem
Sarah Lopez

Commissioner
Lacey D. Cruse

Commissioner
Peter F. Meitzner

Commissioner
James M. Howell

County Manager
Thomas J. Stolz

NON-DISCRIMINATION STATEMENT
Sedgwick County does not discriminate on the basis of handicapped status in the admission to, or treatment of, or employment in, its programs or activities. The Affirmative Action Officer has been designated to coordinate the non-discrimination requirements contained in Section 51.55 of the Revenue Sharing Regulations. The Coordinator may be contacted in the Sedgwick County Office of Affirmative Action, 510 North Main, Wichita, Kansas, 67203. Phone (316) 660-7058.

SEDGWICK COUNTY, KANSAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2021

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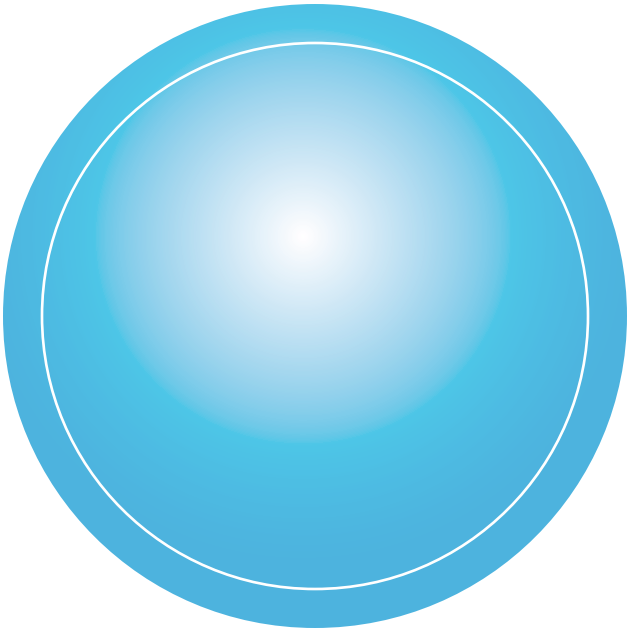

Division of Finance - 316-660-7591
100 N Broadway Suite 610 Wichita, KS 67202

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2021

Sedgwick County...
working for you

County Manager's Office

525 N. Main, Suite 343, Wichita, KS 67203 - www.sedgwickcounty.org - TEL: 316-660-9393

May 27, 2022

Board of County Commissioners
Sedgwick County Courthouse
525 N. Main
Wichita, KS 67203-2703

Dear Commissioners:

The administration is pleased to present to you the Annual Comprehensive Financial Report of the County of Sedgwick, Kansas for the fiscal year ended December 31, 2021. This document is a review of what occurred financially last year. In that respect, it is a report card of our ability to manage our financial resources. This report indicates we are in sound financial shape.

This document can also be used as a means to inform you and the citizens regarding our financial condition as you struggle with the difficult choices of delivery of services. It provides a foundation of information that will help us all make informed decisions.

This report, along with management of our finances, is the fine work of Chief Financial Officer Lindsay Poe Rousseau, Deputy Chief Financial Officer Brent Shelton, Accounting Director Hope Hernandez, and the Accounting team of Mandy Bowers-Minor, Lynn Newby, Michelle Stroot, Rebecca Wadsworth, and Ammi Walters.

Sincerely,

Tom Stolz
County Manager

Sedgwick County... working for you

Division of Finance

525 N. Main, Suite 823, Wichita, KS 67203 - www.sedgwickcounty.org - TEL: 316-660-7591 - FAX: 316-383-7729

May 27, 2022

To the Honorable Chair of the Board,
Members of the Board of County Commissioners, and
Citizens of Sedgwick County:

Good financial management requires that we provide full disclosure of the results of the County's fiscal activities each year, and that we obtain independent verification of the accuracy of our financial statements. Additionally, Kansas statutes call for an annual audit of all funds of the County by independent certified public accountants. Pursuant to these requirements, we hereby issue the annual comprehensive financial report of Sedgwick County for the fiscal year ended December 31, 2021. The County is responsible for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures. I believe that the information presented in this report is accurate in all material aspects, that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of the various funds, and that all disclosures necessary for readers to gain an understanding of the County's financial affairs have been included.

The firm of BKD, L.L.P. audited the County's financial statements. The goal of the independent audit is to provide reasonable assurance that the financial statements are free of material misstatement. Sedgwick County has implemented a control environment that has been built into, not onto, its business practices. The objective of this control environment is to provide reasonable assurance that its financial statements are free of material misstatements. The cost of providing absolute assurance far exceeds the potential benefits derived from absolute assurance. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there is a reasonable basis for rendering unmodified opinions that the statements are presented in conformity with Generally Accepted Accounting Principles, (GAAP) and fairly present the financial position of the County. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of the independent auditors.

PROFILE OF SEDGWICK COUNTY

History

Originally a camping ground of the Osage and Wichita Indian tribes, Sedgwick County, Kansas, is thought to be a place of discovery for such explorers as Francisco Coronado and Kit Carson. The earliest European settler to the region was M. DuTissenet, a Frenchman operating under the direction of the governor of Louisiana in 1719. DuTissenet brought with him soldiers, traders, and hunters who soon populated and transformed the region from prairie to a land of opportunity.

Sedgwick County was officially established nearly 150 years later on February 26, 1867, and bears the name of Civil War hero Major General John Sedgwick of the Union Army who was killed during the battle of Spotsylvania Courthouse in Virginia. After an initial failed attempt at establishing an official county government, the Governor of the State of Kansas appointed three Commissioners to aid in the effort. In April 1870, the first county officials were elected and the county seat of Wichita was chosen.

Geography

Occupying 1,008 square miles of land in south central Kansas, Sedgwick County falls within the borders of the Arkansas River Lowlands. It is noted for its extreme flatness, as its highest point is only 1,540 feet above sea level. The County's lowest point, approximately 1,220 feet above sea level, occurs along the southern border where the Arkansas River leaves the county. Sedgwick County's largest city is Wichita, which is located along Interstate 35 with service areas to Interstate 135, U.S. 54, and various other highways.

Population

Sedgwick County is in a growing region, currently home to approximately 500,000 citizens. The County's population has increased 3.0% since 2010, and has increased faster than the population of Kansas as a whole (2.0% since the 2010 census). The population of Sedgwick County is expected to grow to approximately 677,857 by 2070. In addition to a strong growth trend, the *U.S. Census Bureau, 2018 American Community Survey*, reports Sedgwick County is a relatively young community, with 85.5% of its population younger than the age of 65. By 2070, however, the number of citizens age 65 and older is expected to increase to 170,079, over a 150.0% change from 2015-2070.

GOVERNMENT

Elected Officials

Sedgwick County is governed by a five-member Board of County Commissioners (BOCC) that meets in regular weekly sessions, with the exception of the last Wednesday of every month. Commissioners are elected according to geographical area (districts) and serve four-year terms with those terms overlapping. The Commissioners are full-time County officials and perform all executive, legislative, and policy-related functions. The Board also governs Sedgwick County Fire District 1, a separate special-purpose local government. The Chair of the Board is elected by the Commissioners and serves a one-year term, January through December.

In addition to the BOCC, citizens of Sedgwick County elect the following positions:

- County Clerk
- Register of Deeds
- County Treasurer
- Sheriff

- District Attorney
- 18th Judicial District Judges

Appointed Officials

Sedgwick County was recognized by the International City-County Management Association (ICMA) in 1981 as a Council-Manager form of government. Therefore, the Board appoints a professional County Manager to administer most County functions and to implement policy decisions. Tasks of the County Manager range from the management of special projects to the daily functions of the County's nearly 3,000 employees. A Deputy County Manager and two Assistant County Managers aid the County Manager in his duties.

The BOCC also appoints the:
- County Counselor
- County Appraiser
- County Engineer

The Kansas Secretary of State is responsible for appointing an Election Commissioner for Sedgwick County.

In addition to the County government, Sedgwick County contains 27 townships, 20 cities, 20 unified school districts, 12 improvement districts (eight improvement districts levy taxes), 11 recreation commissions, nine tax increment districts, seven cemetery districts, five drainage districts, four watershed districts, ten active tax increment financing districts, two redevelopment districts, two library districts, one fire district, and one groundwater district. Ten of the unified school districts, two of the cities, one of the cemetery districts, three of the drainage districts, one of the improvement districts, one of the library districts, and nine of the recreation commission districts cross the border into at least one other county.

Services

Sedgwick County prides itself on being a full-service government for all of its citizens. Community residents are familiar with the concept that Sedgwick County provides services from A-Z: everything from Animal Control to the Sedgwick County Zoo. In addition to the aforementioned services provided by the elected and appointed officials, Sedgwick County provides services pertaining to community development, culture and recreation, finance, health, human services, information technology, operations, and public safety.

The annual budget process begins 12 months before the start of each fiscal year, when the Budget Department prepares a five-year financial forecast. The financial forecast serves as the foundation for planning and control, projecting revenues and expenditures for the next five years and comparing the prior year's projections with actual results. The Budget Department receives input from the Capital Improvement Program Committee. This Committee ranks projects with significant multi-year benefits, such as buildings, drainage, and infrastructure. It also receives input from the Technology Review Board, a team that evaluates new and replacement of technology that connects to the County's network. Ten months before the start of the new fiscal year, the Budget Department prepares and distributes a base budget for all County departments. Department managers identify the service implications of the base budget and, if necessary, submit requests for additional funding or staff. Three months later, the BOCC holds budget review sessions to discuss service levels, resource allocations, and funding strategies for the upcoming year. The County Manager prepares a proposed budget in conjunction with his Budget Team and Budget Department staff. He presents this recommended budget to the Commission about five months before the new year. The Commissioners hold public hearings to receive input from citizens. The budget is adopted approximately three to four months before the start of the new fiscal year and is submitted to the County Clerk in compliance with State statutes.

The legal level of budgetary control is at the individual fund level, and County policy provides authority for intra-fund modifications of the budget. The budget is prepared by fund, function, cost center and superior commitment item. Legally appropriated annual budgets are statutorily required for most, but not all, operations. Budget to actual comparisons are provided in this report for each individual governmental fund for which a legal appropriated annual budget has been adopted. For the General Fund, this comparison is presented on page A-78 as part of the required supplementary information. For governmental funds other than the General Fund with legal appropriated annual budgets, this comparison is presented in the governmental funds subsection, beginning on page B-16.

ECONOMIC CONDITION AND OUTLOOK

Sedgwick County is a regional economic center with manufacturing, health care service, and retail trade as primary industries. The economic information contained in this letter was drawn from publications of the Center for Economic Development and Business Research (CEDBR) at Wichita State University, and from the U.S. Department of Labor. The Wichita metropolitan statistical area (MSA) is comprised of Sedgwick, Butler, Harvey, Kingman, and Sumner counties in Kansas.

Employment/Income

The Center for Economic Development and Business Research (CEDBR) at Wichita State University reports the labor force for the Wichita MSA at 319,158 as of December 2021 a 1.3% increase from December 2020. Of those who are eligible for employment, approximately 96.6% (308,405) were employed in 2021. According to the US Census Bureau the 2020 median income was $57,540 for households in Sedgwick County, up from $54,974 in 2019.

Property Values/Tax Payers

Similar to other jurisdictions, Sedgwick County has continued to address modest growth in property valuations by making operational changes. Prior to the national recession, assessed property valuations grew by an average of 5.5% annually between 1999 and 2009. Since that time, assessed valuations were below 1.0% for three years (2010 to 2012), and fell in value for the 2013 budget by 0.7%. In 2016, there was an increase of 1.4%. In 2017, there was an increase of 2.8%, and assessed value increased to 3.2% in 2018. The assessed valuation for 2019 was 3.9% and in 2020 the assessed valuation was 4.5%. Assessed valuation for 2021 is 4.6%. In Sedgwick County, residential property accounts for the largest percentage (62.5%) of the total assessed value of real property. The second largest is commercial property, comprising 34.4% of the County's total assessed value of real property. The large percentage of residential property shows that individuals and families recognize the County as a growing community where they can purchase a home and establish roots, while the large portion of commercial property shows that the County's business environment is also favorable. Another economic indicator is the total assessed value of the five largest taxpayers compared to the total assessed valuation of the County. A concentrated property tax base can be detrimental to a community in times of economic downturn, especially if a jurisdiction's largest taxpayers are in the same industry. Sedgwick County's largest five taxpayers comprised 7.0% of the County's total assessed value in 2021.

Cost of Living/Housing

The current overall cost of living in Wichita is below the national average of 100.0 on the Overall Cost of Living Index. Compared to Oklahoma City, Oklahoma (84.9), Omaha, Nebraska (92.1), Dallas, Texas (102.1), and Kansas City, Missouri-Kansas (91.5), the overall cost of living for area residents (92.2) is comparable to other area communities. As of the first quarter of 2021, the median home sales price in Wichita was $182,800 for an existing home, approximately $136,400 less than the national average. New housing units are also very competitively priced at an average of $257,033, 30.0% below the corresponding national average.

COUNTY BUSINESS AND FINANCIAL FORECAST

Financial Forecast

Sedgwick County continues to demonstrate a strong financial position. The County uses a five-year financial forecast to evaluate current and projected fiscal conditions and to guide policy and programmatic decisions. The financial forecast is a management tool that projects operating results based on current and anticipated economic conditions and identifies revenue and expenditure trends that may have an immediate or long-term effect on the County's financial condition. The financial forecast assists in making decisions that meet the County's objectives of fiscal discipline and delivery of essential community services. Additionally, it serves as an early warning signal of the possibility of future deficits, allowing time for reasoned consideration of alternative actions to avoid deficits.

Over the next five years, the County faces a number of challenges but is generally positioned to meet them financially. With the worldwide pandemic that began affecting Sedgwick County in March 2020, along with near historic inflation, the County faces even greater fiscal pressure as a recession may be on the short-term horizon, though the depth and duration is unknown. As this report demonstrates, the County has substantial reserves and a demonstrated history of making financial course corrections when needed to balance the budget. The health of the reserves will allow the County to make deliberate and strategic decisions. The County is closely monitoring revenue collections and expenses going into the next financial forecast update. The most recent update had anticipated an operating deficit in the General Fund in 2021 due to the strategic use of fund balance for COVID-19 response before increased Federal allocations were awarded. Other funds that receive ad valorem tax funding had been forecasted to experience operating deficits during the same period due to an intentional draw down of fund balance to targeted levels. Other funds, particularly grant funds, were projected to experience a mix of operating surpluses and deficits. These financial forecast projections will certainly be impacted, but it is anticipated that Federal relief through stimulus bills, efforts by local leaders to mitigate the impact of the pandemic, and actions by management to limit spending will mitigate the impact. The County's objective remains to maintain prudent fund balances.

Major initiatives of the County include the following:

- Community recovery from the effects of the worldwide pandemic associated with the novel coronavirus, referred to as COVID-19
- Aligning compensation with market peers and local employers to provide a competitive employment environment to attract and retain a diverse and high performance workforce
- Maintaining budget balance while also meeting competitive pay and space needs for county government, like administration, public safety, and elections
- Investment in the mental health and substance use community response to improve access to care and reduce demands on the public safety system
- Pursue and administer federal grant opportunities in compliance with applicable rules and regulations
- Upgrade to the County's enterprise data system with financial system implementation in 2023

In addition to the five-year financial forecast, the County develops a Capital Improvement Program (CIP) with the goal of facilitating area-wide economic development by updating the County's roads, bridges, and drainage systems, as well as maintaining its facilities. The five-year CIP is used as a planning tool that specifies the capital spending budget for the current year and projects it for the four following years. Capital spending for 2021 totaled $21,583,610, including projects for road improvements, infrastructure, equipment, and continued upgrades to County owned and leased buildings. Planned capital spending for 2022 totals $44,851,064 and total projected spending in the five-year capital improvement program that extends through 2026 is $144,839,963. The most recent five-year CIP is comprised of the following: $51,852,706.70 for facilities and drainage, $72,999,341.40 for roads, and $19,987,914.90 for bridges.

The CIP is funded on a year-by-year basis from various funding sources, including annual operating revenues from property tax and sales tax, or by issuing bonds and making debt service payments over a period of years.

During 2021, as authorized by a comprehensive written investment policy, idle County funds were invested in certificates of deposit, obligations of the U.S. Treasury, government agency securities, repurchase agreements, money market funds, and the State of Kansas Municipal Investment Pool. Investments had a maximum maturity of four years. The weighted average maturity was 405 days and the average yield to maturity was 0.18%. The fair value of investments totaled $660,013,476 at December 31, 2021.

Sedgwick County maintains a debt management policy designed to set guidelines for management and control of debt financing by the County. Many demands are placed upon the County to provide services; therefore, it is necessary to ensure the use of debt to finance projects does not outrun the County's legal and fiscal capability to repay the debt.

Sedgwick County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Single audits are intended to eliminate duplication of audit effort by providing for only one audit entity-wide, specifically designed to meet the needs of all interested parties. Although individual federal grantor agencies may still arrange for additional audit work if they consider it necessary for their purposes, the law requires that any additional work be built upon the single audit.

The County's financial management policies may be viewed at the County Finance Division's website, http://www.sedgwickcounty.org/finance.

As a recipient of Federal and State financial assistance, the County is also responsible for ensuring that an adequate internal control structure is in place to assure compliance with applicable laws and regulations related to those programs. Because the cost of a control should not exceed the benefits to be derived, the objective is to provide reasonable, rather than absolute assurance, that the financial statements are free of any material misstatements. This internal control structure is subject to periodic evaluation by management. As a part of the County's single audit, described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to Federal financial assistance programs, and to evaluate the County's compliance with applicable laws and regulations.

AWARDS AND ACKNOWLEDGEMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Sedgwick County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2020. This was the 40th consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

Sedgwick County also received GFOA's Award for Distinguished Budget Presentation for its 2021 annual appropriated budget document. In order to qualify for the Distinguished Budget Presentation Award, a government must publish a document that meets program criteria as a policy document, operations guide, financial plan, and communications medium. The award is valid for a period of one year only.

For the 16th time, Sedgwick County received GFOA's Popular Annual Financial Reporting (PAFR) Award for 2020 GFOA's PAFR award program encourages governments to publish concise annual financial reports specifically designed to be readily accessible and easily understandable to the general public. This award is valid for one year only.

Acknowledgements

Preparation of this report required the cooperation and dedicated efforts of many County personnel outside the Division of Finance, and of the independent auditors, BKD, L.L.P. I sincerely appreciate this significant support. The citizens of Sedgwick County are extraordinarily well served by all members of the Division of Finance who contributed to this annual financial report of the County's financial results in their daily work throughout the year and their individual fiscal year-end tasks.

In particular, I want to applaud the efforts of the Accounting Staff, whose service to the County is invaluable. I express special appreciation to the Board of County Commissioners for their continued support for maintaining the highest standards of professionalism in the management of Sedgwick County's finances.

Respectfully,

Lindsay Poe Rousseau

Lindsay Poe Rousseau
Chief Financial Officer

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Sedgwick
Kansas

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morrill

Executive Director/CEO

SEDGWICK COUNTY, KANSAS
PRINCIPAL OFFICIALS
December 31, 2021

Elected Positions	Name	Date of Appointment
Commissioner, 1st District	Peter F. Meitzner	January 13, 2019
Commissioner, 2nd District	Sarah Lopez	January 10,2021
Commissioner, 3rd District	David T. Dennis	January 8, 2017
Commissioner, 4th District	Lacey D. Cruse	January 13, 2019
Commissioner, 5th District	James M. Howell	January 11, 2015
Administrative Judge, 18th Judicial District	Jeffrey Goering	June 30, 2019
District Attorney	Marc Bennett	January 13, 2013
County Clerk	Kelly B. Arnold	January 11, 2009
Register of Deeds	Tonya Buckingham	January 29, 2016
County Sheriff	Jeffrey Easter	December 16, 2012
County Treasurer	Brandi Baily	October 10, 2021

Appointed Positions	Name	Date of Appointment
County Manager	Thomas J. Stolz	February 20, 2019
Deputy County Manager, Public Services	Tim Kaufman	July 24, 2016
Assistant County Manager, Administrative Services	Tania Cole	April 3, 2019
Assistant County Manager, Public Safety	Russell Leeds	September 25, 2017
Chief Financial Officer	Lindsay Poe Rousseau	February 15, 2017
County Counselor	Michael Pepoon	November 16, 2018
County Appraiser	Mark Clark	February 12, 2020
County Engineer	James Weber	July 22, 2020
Chief Information Officer	Mike Elpers	April 11, 2021
Director of Health Department	Adrienne Byrne	May 18, 2014
Chief Human Resources Officer	Sheena Schmutz	November 26, 2018
Director, Metropolitan Area Planning Department	Scott Wadle	March 23, 2020
Director, Metropolitan Area Building and Construction Department	Chris W. Labrum	June 5, 2017

ORGANIZATIONAL CHART

CITIZENS

SEDGWICK COUNTY, KS

Office of Judicial Affairs

18th Judicial District
(County Employees in Court Trustee)

Secretary of State

Election Commissioner
Angela Caudillo

District Attorney
Marc Bennett

Sheriff
Jeffrey Easter

Board of County Commissioners
Fire Board

County Clerk
Kelly Arnold

Register of Deeds
Tonya Buckingham

County Treasurer
Brandi Baily

County Engineer
Jim Weber

Division of Public Works

- Environmental Resources
- Highways
- Noxious Weeds
- Storm Drainage

County Manager
Tom Stolz

County Counselor
Mike Pepoon

County Appraiser
Mark Clark

Chief Financial Officer
Lindsay Poe Rousseau

Division of Finance

- Accounting
- Budget
- Debt Service
- Economic Development
- Internal Financial Audit
- INTRUST Bank Arena
- Purchasing
- WSU Mill Levy

Chief Information Officer
Mike Elpers

Division of Information and Technology

- Business Solutions Group
- Enterprise Resource Planning
- Geographic Information Systems
- Information Technology Infrastructure

Chief Human Resources Officer
Sheena Schmutz

Division of Human Resources

- Benefits
- Compensation
- Employee Training & Development
- Employment
- Work Environment

Deputy County Manager
Tim Kaufman

Division of Public Services

- COMCARE
- Community Developmental Disability Organization
- Community Programs
- Department on Aging
- Exploration Place
- Extension Center
- Health Department
- Parks
- Zoo

Assistant County Manager
Tania Cole

Division of Administrative Services

- Central Services
- Courthouse Police
- Diversity, Equity & Inclusion
- Facilities Department
- Fleet Management
- Government Relations
- Management Support Services
- Metropolitan Area Planning Department
- Strategic Communications

Assistant County Manager
Russell Leeds

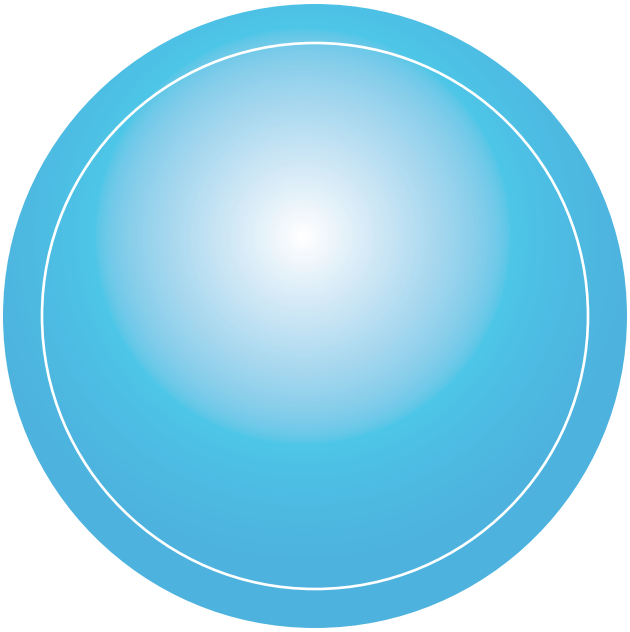
Division of Public Safety

- Department of Corrections
- Emergency Communications
- Emergency Management
- Emergency Medical Services
- Fire District 1
- Metropolitan Area Building & Construction Department
- Office of the Medical Director
- Regional Forensic Science Center

Sedgwick County... working for you

UPDATED - 4/2022

FINANCIAL SECTION



2021

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Independent Auditor's Report

Board of County Commissioners
Sedgwick County
Wichita, Kansas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Sedgwick County, Kansas (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison, pension, and other postemployment benefit information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other

knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 27, 2022 on our consideration of County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.

BKD, LLP

Wichita, Kansas
May 27, 2022

Management's Discussion and Analysis

As management of Sedgwick County, Kansas, we offer you this discussion and analysis of the financial activities of Sedgwick County for the fiscal year ended December 31, 2021. This information is designed to identify and explain significant financial issues, changes in Sedgwick County's financial position and deviations from budget. We encourage you to consider this information in conjunction with the letter of transmittal that precedes this narrative, the financial statements, and the notes to the financial statements.

Financial Highlights

- On March 11, 2020, the World Health Organization declared the novel coronavirus, COVID-19, a pandemic. To assist with the response, Sedgwick County received $99.6 million in Federal Coronavirus Aid, Relief, and Economic Security Act (CARES) funds awarded directly to Sedgwick County. Funds were awarded to cities, schools, public health, and social service agencies to assist with expenses directly related to their COVID-19 mitigation efforts. Another $9.3 million in Strengthening People and Revitalizing Kansas (SPARK) funds were awarded through the State of Kansas for economic recovery efforts necessary due to COVID-19's economic effects. Funded programs included safe operating grants to small business and non-profits; personal protective equipment kits; and workforce development initiatives. In June 2021, Sedgwick County received the first half of a $100.2 million allocation in Federal American Rescue Plan Act (ARPA) funds. In July 2021, the BOCC allocated a portion of those funds to urgent needs, including public health response to COVID-19 for testing and vaccines; funds to address court backlog needs for the District Court, District Attorney, Sheriff, Corrections, Regional Forensic Science Center, and Facilities; premium pay for eligible essential workers to address increased employee turnover in critical areas; and other needs. In 2022, the BOCC allocated the balance of the funds to address similar needs.

- Total net position of Sedgwick County increased $12.6 million to $544.0 million. The governmental funds increased $16.1 million, and the Arena fund, our only enterprise fund, decreased $3.5 million.

- Of this total, $3.7 million is reported as unrestricted net position, a decrease from the prior year of $6.8 million.

- 2021 expenses were $406.9 million, an increase of $11.4 million.

- Program revenues were $182.0 million, a decrease of $20.9 million.

- Investment earnings decreased $5.8 million to $3.7 million.

Overview of the Financial Statements

Management's discussion and analysis serves as an introduction to Sedgwick County's basic financial statements. The basic financial statements consist of three components: [1] government-wide financial statements, [2] fund financial statements, and [3] notes to the financial statements. This report also contains other information in addition to the basic financial statements.

The government-wide financial statements provide financial information about the County as a whole, including its component units.

The fund financial statements focus on the County's operations in more detail than government-wide financial statements. The financial statements presented for governmental funds report on the County's general government services and proprietary funds report on the activities the County operates like private-sector businesses.

The basic financial section also includes notes that explain in more detail the information in the government-wide and fund financial statements; the notes provide more detailed data essential to a full understanding of the data presented in the financial statements. The notes to the financial statements can be found on pages A-31 through A-84 of this report.

Government-wide Financial Statements

The *government-wide financial statements* provide readers with a broad overview of Sedgwick County's finances. All current year revenues and expenses are included, regardless of whether related cash has been received or paid. This reporting method produces a view of financial activities and position similar to that presented by most private-sector businesses.

The *statement of net position* presents information on all of Sedgwick County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as *net position*, which is one method to measure the County's financial condition. An increase or decrease in the County's net position from one year to the next indicates whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The government-wide financial statements report functions of the County that are principally supported by taxes and intergovernmental revenue (governmental activities) separately from other functions that are intended to recover all or a significant portion of costs through user fees and charges (business-type activities). Governmental activities of the County include general government, public safety, public works, health and welfare, cultural and recreation, and community development. The County has a single business-type activity, the Arena Fund, which is used to account for the assets, liabilities, revenues and expenses associated with INTRUST Bank Arena.

The government-wide financial statements include not only the primary government but also two blended component units, Sedgwick County Fire District 1 and Public Building Commission.

The government-wide financial statements can be found on pages A-15 through A-17 of this report.

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. Sedgwick County, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund financial statements focus on individual parts of the County, reporting the operations in more detail than the government-wide statements. Fund financial statements focus on the most significant funds within the County. The County's funds are divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds include most of the basic services provided by the County and account for essentially the same functions as reported in the governmental activities in the government-wide financial statements. Unlike the government-wide financial statements, the fund financial statements focus on how money flows in and out of the funds during the fiscal year and spendable resources available at the end of the fiscal year. This information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Sedgwick County maintains thirty-two individual governmental funds. Information is presented separately in the governmental funds *balance sheet* and in the governmental funds *statement of revenues, expenditures, and changes in fund balances* for the General Fund, Federal/State Assistance Fund, Public Building Commission Fund, Debt Service Fund, and Debt Proceeds Fund, all of which are reported as major funds. Information on the remaining nonmajor governmental funds is combined into a single, aggregated

column. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the Governmental Funds subsection.

The County adopts an annual appropriated budget for the General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget. The basic governmental funds financial statements and reconciliations to the government-wide financial statements can be found on pages A-18 through A-24 of this report.

Proprietary Funds

Sedgwick County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County reports a single enterprise fund to account for the Arena complex. Additional information regarding the INTRUST Bank Arena is provided in the combining schedule in the Enterprise Fund subsection.

Internal service funds are used to accumulate and allocate costs internally among Sedgwick County's various functions. The County utilizes internal service funds to account for its fleet of vehicles, employee health, dental and life insurance, worker's compensation activity, and risk management. The four internal service funds are combined into a single, aggregated column in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* in the Internal Service Funds subsection. Because activity of the internal service funds predominately benefit governmental rather than business-type functions, they are included within *governmental activities* in the government-wide financial statements.

The basic proprietary fund financial statements can be found on pages A-26 through A-28 of this report.

Fiduciary Funds

Fiduciary funds are used to report activities whereby the County acts as a trustee or fiduciary to hold resources for the benefit of parties outside the government. The accrual basis of accounting is used for fiduciary funds and is similar to the accounting used for proprietary funds. The government-wide statements exclude fiduciary fund activities and balances, because these assets are restricted in purpose and cannot be used by the County to finance its operations. The County must ensure that assets reported in fiduciary funds are used for their intended purpose.

The County has four fiduciary funds classified as custodial funds. These four funds account for tax collection and distribution and for other clearing and fee collections. Individual fund detail is included in the form of *combining statements* in the Custodial Funds subsection. Additionally, the County reports its 457 Plan as a pension (and other employee benefits) trust fund in accordance with GASB 84.

The basic fiduciary fund financial statement can be found on page A-29 through A-30 of this report.

Notes to the Financial Statements

The notes provide additional narrative and financial information that is essential to a full understanding of the data provided in the government-wide financial statements and the fund financial statements. The notes to the financial statements begin on page A-31 of this report.

Other Required Supplementary Information

This section is found on pages A-78 through A-84 and shows a comparison of the original and final General Fund budget to actual results and reconciliation between budgetary fund balance and GAAP. Information on the County's defined benefit pensions and postemployment benefits other than pensions is also shown.

Other Information

Other information includes combining financial statements for nonmajor governmental, enterprise, internal service, and fiduciary funds. Combining and individual fund statements and schedules can be found on pages B-1 through D-3 of this report.

Government-wide Financial Analysis

Net Position

Net position may serve over time as a useful indicator of a government's financial position. Assets and deferred outflows of resources of the primary government exceeded liabilities and deferred inflows of resources by $544.0 million at the end of 2021.

Sedgwick County, Kansas
Net Position
As of December 31, 2021
With Comparatives as of December 31, 2020
(Millions of dollars)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Assets:						
Current and other assets	$531.2	$525.9	$12.7	$3.7	$543.9	$529.6
Capital assets	425.2	426.9	132.5	137.5	557.7	564.4
Total assets	956.4	952.8	145.2	141.2	1,101.6	1,094.0
Deferred Outflows:						
Deferred refunding	0.1	0.1	-	-	0.1	0.1
Deferred outflows – other postemployment benefits	3.2	3.3			3.2	3.3
Deferred outflows – pensions	37.4	41.4	-	-	37.4	41.4
Total deferred outflows	40.7	44.8	-	-	40.7	44.8
Liabilities:						
Long-term liabilities	286.3	344.2		-	286.3	344.2
Other liabilities	82.6	86.5	8.0	0.5	90.6	87.0
Total liabilities	368.9	430.7	8.0	0.5	376.9	431.2
Deferred Inflows:						
Deferred property tax revenues	174.8	169.3	-	-	174.8	169.3
Deferred inflows –other postemployment benefits	3.4	1.6	-	-	3.4	1.6
Deferred inflows - pensions	43.2	5.3	-	-	43.2	5.3
Total deferred inflows	221.4	176.2	-	-	221.4	176.2
Net position:						
Net investment in capital assets	345.9	339.0	132.4	137.5	478.3	476.5
Restricted	62.0	44.4			62.0	44.4
Unrestricted (deficit)	(1.1)	7.3	4.8	3.2	3.7	10.5
Total net position	$406.8	$390.7	$137.2	$140.7	$544.0	$531.4

The largest portion of the County's net position (88%) is invested in capital assets (e.g. land, buildings, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets. Sedgwick County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted 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. Restricted net position represents 11.4% of net position and is resources that are subject to external restrictions on how they may be used. The remaining balance of $3.6 million is *unrestricted net position.*

Change in Net Position

The County's net position for governmental activities increased $16.1 million or 4.1%. Net position of the County's business-type activities decreased $3.5 million representing a decrease of 2.5% during 2021. Overall, net position increased $12.6 million. Changes in net position were as follows:

Sedgwick County, Kansas
Change in Net Position
Fiscal Year Ended December 31, 2021
With Comparatives for the Year Ended December 31, 2020
(Millions of dollars)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Revenues						
Program revenues:						
Charges for services	$67.1	$64.8	$1.1	$0.6	$68.2	$ 65.4
Operating grants and contributions	99.9	128.4	4.7	-	104.6	128.4
Capital grants and contributions	9.2	9.1	-	-	9.2	9.1
General revenues:						
Property taxes	194.2	185.6	-	-	194.2	185.6
Sales taxes	35.8	30.7	-	-	35.8	30.7
Other taxes	3.6	3.6	-	-	3.6	3.6
Investment earnings	3.8	9.6	-	-	3.8	9.6
Gain (loss) on sale of capital assets	-	-	-	-	-	-
Total revenues	413.6	431.8	5.8	0.6	419.4	432.4
Expenses						
General government	124.1	109.9	-	-	124.1	109.9
Public safety	158.0	163.4	-	-	158.0	163.4
Public works	31.0	27.1	-	-	31.0	27.1
Health and welfare	53.0	56.3	-	-	53.0	56.3
Culture and recreation	15.0	15.3	-	-	15.0	15.3
Community development	12.4	11.9	-	-	12.4	11.9
Interest on long-term debt	4.0	5.0	-	-	4.0	5.0
Arena	-	-	9.3	6.5	9.3	6.5
Total expenses	397.5	388.9	9.3	6.5	406.8	395.4
Increase (decrease) in net position	16.1	42.9	(3.5)	(5.9)	12.6	37.0
Net position, beginning	390.7	347.8	140.7	146.6	531.4	494.4
Net position, ending	$406.8	$390.7	$137.2	$140.7	$544.0	$531.4

Charges for services in governmental activities increased $2.3 million in 2021. Operating grants and contributions decreased $28.5 million. This decrease is due to the additional CARES funding received in 2020 in response to the COVID pandemic. Capital grants and contributions increased $0.1 million. Property tax collections increased $8.6 million; The County's assessed valuation grew 4.6% for the 2021 budget year.

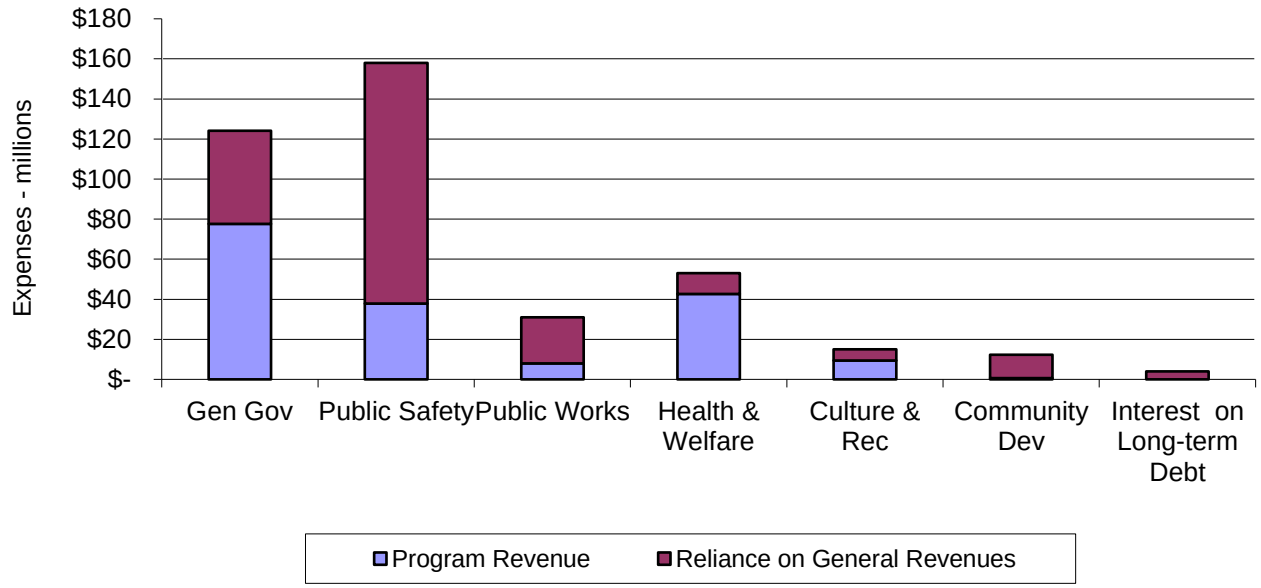
Expenses of governmental activities increased $8.6 million. General government expenses increased $14.2 million, 12.9%. Public safety expenses decreased $5.4 million, 3.3%. Public works increased $3.9 million, 14.4%. Health and welfare expenses decreased $3.3 million or 5.9%. Culture and recreation expenses decreased $0.3 million or 0.5%. Community development expenses increased $0.5 million or 4.2%. Interest on long-term debt decreased $1.0 million, 18% for 2021.

Governmental Activities

Governmental activities incurred $397,500,920 in expenses during 2021. The following list breaks this expense down into percentage by function with the corresponding dollar amount:

○ Public safety	42.0%	$157,967,953
○ General Government	28.2%	124,105,807
○ Health and welfare	14.5%	53,007,670
○ Public works	7.0%	30,997,570
○ Culture and recreation	3.9%	15,000,255
○ Community development	3.1%	12,365,262
○ Interest on long-term debt	1.3%	4,056,403
Total governmental activities expenses		$397,500,920

The following chart shows total expenses for each function of governmental activities. The chart also shows total program revenue for each function along with total reliance on general revenues. General revenues are principally taxes and investment earnings.



As reflected in the chart, no function of government is self-supporting. For that reason, there is need for taxes to be levied and collected in order to provide services to the community. The following list shows each function of government, the percentage of reliance on general revenues of the County to fund the function, and the corresponding dollar amount of general revenue and program revenues used to fund the function:

		General Revenues	Program Revenues
o Interest on long-term debt	100.0%	$ 4,056,403	$ -
o Community development	94.9%	11,741,331	623,931
o Culture and recreation	36.7%	5,513,049	9,487,206
o Public works	74.5%	23,085,039	7,912,531
o Public safety	76.0%	120,045,044	37,922,909
o General government	37.5%	46,525,735	77,580,072
o Health and welfare	19.7%	10,423,861	42,583,809
Total reliance on general revenues		$221,390,462	$176,110,458

Business-type Activity

Sedgwick County has one business-type activity, the Arena fund. Net position for fiscal year 2021 decreased by $3.5 million to $137.2 million. Of that $137.2 million, $132.5 million is invested in capital assets. The decrease can be attributed to depreciation, which was $5.2 million.

County Funds Financial Analysis

As noted earlier, Sedgwick County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term cash inflows and outflows during the fiscal year and balances of spendable resources at year-end. This information is useful in assessing the County's financing requirements. Unassigned fund balance may serve as a useful measure of the County's net resources available for future spending.

At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $197.7 million, an increase of $4.6 million since the beginning of the year. The following table shows how fund balance changed in the major and other governmental funds.

Fund	Beginning Fund Balance	Ending Fund Balance	Change in Fund Balance
General	$ 93,919,861	$ 88,286,470	$ (5,633,391)
Federal/State Assistance	28,885,773	31,067,182	2,181,409
Public Building Commission	1,459,052	1,470,451	11,399
Debt Service	1,031,856	1,474,558	442,702
Debt Proceeds	7,238,797	5,039,439	(2,199,358)
Other Governmental	60,607,298	70,362,783	9,755,485
Total Governmental Funds	$ 193,142,637	$ 197,700,883	$4,558,246

The General Fund is the chief operating fund of Sedgwick County. Ending fund balance in the General Fund decreased $5.6 million, compared to an increase of $22.2 million a year ago.

Revenues of the General Fund increased $7.1 million, to $185.5 million, in 2021. Property tax increased $5.4 million from 2020, primarily due to assessed valuations that grew 4.6% for 2021 budget year. Licenses and permits increased $0.3 million from 2021.

General Fund expenditures increased $18.0 million to $184.2 million. The increase primarily can be attributed to the expenditures necessary from the COVID 19 pandemic.

As a measure of the General Fund's financial position, it may be useful to compare unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 26.8% of total General Fund expenditures, while total fund balance represents 47.9%. In other words, readily available resources as of December 31 were sufficient to pay for services for three months.

The Federal/State Assistance Fund is a special revenue fund that accounts for programs that receive grant funding. The Federal/State Assistance Fund ended the year with a fund balance of $31.1 million which is $2.2 million more than 2020. Revenues decreased $25.9 million over the prior year, to $105.3 million. This decrease is primarily due to the funds received in 2020 in response to the COVID pandemic that were not received in 2021. The category of 'other revenues' decreased $.01 million. Charges for service decreased $0.5 million from 2020. Intergovernmental revenues decreased $25.3 million from 2020.

Federal/State Assistance Fund expenditures decreased 1.8 million.

Public safety expenditures decreased $0.3 million from 2020.

The Sedgwick County Public Building Commission (SCPBC) fund is a special revenue fund to account for revenues and expenditures derived from direct financing leases. The SCPBC fund ended the year with a fund balance of $1.5 million, which is an increase of $.1 million from 2020.

Debt Service fund balance increased by $0.4 million in 2021 compared to 2020 due to paying off the general obligation (GO) portion of 2010A early in 2020.

The Debt Proceeds Fund is a capital projects fund that receives proceeds from general obligation bond issues and other long-term financing sources. During 2021, the fund did not receive proceeds from debt issuance as it has in prior years as the GO portion of the 2010A was paid off early in 2020.

Proprietary Funds

Sedgwick County's proprietary fund financial statements provide the same type of information found in the government-wide financial statements, but in more detail.

The Arena Fund represents the activity of the INTRUST Bank Arena. The facility is operated by a private company; the County incurs expenses only for certain capital improvements or major repairs and depreciation, and receives as revenue only a share of profits earned by the operator, if any, and naming rights fees. The Arena Fund had an operating loss of $8.2 million. The majority of the loss can be attributed to $5.2 million in depreciation expense. In 2021, Sedgwick County received a $10.0 million Shuttered Venue Operators Grant from the United States Small Business Administration related to lost revenues at the facility due to COVID-19 and its impact. This funding is being used through December 2022 to reimburse certain eligible operating costs, as well as to complete needed capital improvement projects.

Internal service funds account for the County's fleet operation as well as insurance, including workers' compensation, health, life, dental, property, and liability. Fleet operations show a decrease in 2021 of $0.2 million, to $23.8 million. The workers' compensation expenses exceeded charges and the fund ended the year with a fund balance of $2.9 million. In the Risk Management Fund, Sedgwick County expended $4,139,842 for property and liability insurance during 2021 and also paid $232,684 in claims for various items including, but not limited to, storm damage to County property and vehicle damages. The Health, Dental and Life Insurance Reserve Fund accounts for employee benefits. The County uses a self-funded insurance model for health insurance and dental insurance. The fund had an increase of $2.7 million during 2021, increasing net position to $8.9 million at the end of the year.

General Fund Budgetary Highlights

The County did not amend the budget during fiscal year 2021, although appropriations were shifted between line items in the General Fund.

Actual revenue was $11,213,052 or 5.7%, below both the original and final budgets. Seven of 10 major revenue sources ended the year above budget. Sales taxes were $6,774,981 above budget. Property taxes were $4,794,381 above budget. Charges for services were $1,204,402 above budget. Intergovernmental revenues were $492,938 above budget. Uses of money and property were $2,229,499 below budget.

General Fund expenditures totaled $189.2 million, and were 6.14% less than the final budget. Expenditures for personnel services were less than the final budget by $8.7 million. Contractual services ended the year $2.8 million lower than the final budget. The County budgets a contingency for disaster recovery each year, which is included in contractual services. In response to the pandemic the contingency reserves were significantly utilized. Overall budgetary fund balance in the General Fund decreased $2.1 million in 2021.

Capital Asset and Debt Administration

Sedgwick County's investment in capital assets for its governmental and business-type activities as of December 31, 2021, totaled $557,612,420 (net of accumulated depreciation). This investment in capital assets includes land, buildings, roads, bridges, improvements, machinery and equipment, software, and the INTRUST Bank Arena.

Capital Assets
December 31, 2021
(Net of Depreciation)

	Governmental Activities	Business-Type Activities	Total
Land	$ 27,982,042	$ 13,038,358	$ 41,020,400
Buildings and improvements	189,614,294	116,031,865	305,646,159
Improvements other than buildings	9,944,437	-	9,944,437
Machinery and equipment	23,958,278	920,090	24,878,368
Infrastructure	148,260,490	-	148,260,490
Construction in progress	25,398,471	2,464,095	27,862,566
Total	$ 425,158,012	$ 132,454,408	$ 557,612,420

Additional information regarding capital assets can be found in Note III. C, beginning on page A-49.

Long-term Debt

At the end of 2021, Sedgwick County had total general obligation bonds outstanding of $41.9 million. This amount includes $1.6 million of special assessment bonds. The County's long-term obligations also include revenue bonds totaling $76.0 million. All outstanding debt at the end of the year was associated with governmental activities and is backed by the full faith and taxing power of Sedgwick County with the exception of the Public Building Commission 2014-3 and 2014-4 issuance, which is backed by lease revenue from Wichita State University.

During 2021, Sedgwick County did not issue any new general obligation debt or special assessment debt.

Outstanding general obligation bonds of the County and lease revenue bonds of the SCPBC are rated "AA+" by Standard & Poor's Rating Services, a division of the McGraw-Hill Companies, Inc. ("S&P") and "Aaa" by Moody's Investors Service ("Moody's").

Additional information about the County's long-term debt can be found in Note III. E, beginning on page A-50 of this report.

Economic Factors and Next Year's Budgets and Rates

- Unemployment rate for Wichita MSA was 3.2% at the end of 2021, a 1.1% decrease from 2020.
- 2020 County property tax levy funds the 2021 budget; 2020 property tax (mill levy) rate is 29.376.
- Wichita is known as the "air capital of the world" because it houses major facilities of three leading aircraft manufacturers: Textron Aviation (which produces Cessna and Beechcraft airplanes), Spirit Aero Systems, and Bombardier Learjet.
- Cost of living index in Wichita is a moderate 92.2 almost 8.0% below the national urban area average of 100.
- Community recovery from the effects of the worldwide pandemic associated with the novel coronavirus, referred to as COVID-19.
- Aligning compensation with market peers and local employers to provide a competitive employment environment to attract and retain a diverse and high performance workforce.
- Maintaining budget balance while also meeting competitive pay and space needs for county government, like administration, public safety, and elections.
- Investment in the mental health and substance use community response to improve access to care and reduce demands on the public safety system.
- Upgrade to the County's enterprise data system with financial system implementation in 2023.

Requests for Information

This financial report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the funds it receives.

Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Chief Financial Officer, Sedgwick County Division of Finance, 100 N. Broadway, Suite 610 Wichita, Kansas 67202.

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SEDGWICK COUNTY, KANSAS

Statement of Net Position

December 31, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash, including investments	$ 254,176,593	$ 11,730,323	$ 265,906,916
Receivables, net	269,983,976	1,027,458	271,011,434
Due from other agencies	2,823,663	-	2,823,663
Inventories, at cost	775,044	-	775,044
Prepaid items	2,025,526	-	2,025,526
Restricted assets:			
Cash, including investments	1,452,267	-	1,452,267
Capital assets:			
Land and construction in progress	53,380,513	15,502,453	68,882,966
Other capital assets, net of depreciation	371,777,499	116,951,955	488,729,454
Total assets	956,395,081	145,212,189	1,101,607,270
Deferred Outflows of Resources			
Deferred refunding	19,044	-	19,044
Deferred outflows-OPEB	3,240,346	-	3,240,346
Deferred outflows-pensions	37,426,836	-	37,426,836
Total deferred outflows of resources	40,686,226	-	40,686,226
Liabilities			
Accounts payable and other current liabilities	4,177,206	2,692,747	6,869,953
Accrued wages	8,515,843	-	8,515,843
Accrued interest payable	1,924,184	-	1,924,184
Unearned revenue	38,070,789	-	38,070,789
Due to other entities	317,141	-	317,141
Advance - grants	29,567,234	5,277,928	34,845,162
Noncurrent liabilities:			
Due within one year	22,539,931	-	22,539,931
Due in more than one year	263,785,733	-	263,785,733
Total liabilities	368,898,061	7,970,675	376,868,736
Deferred Inflows of Resources			
Deferred property tax revenue	174,767,773	-	174,767,773
Deferred inflows-OPEB	3,455,049	-	3,455,049
Deferred inflows-pensions	43,191,206	-	43,191,206
Total deferred inflows of resources	221,414,028	-	221,414,028
Net Position			
Net investment in capital assets	345,924,285	-	345,924,285
Invested in capital assets	-	132,454,408	132,454,408
Restricted for:			
Capital improvements	19,952,733	-	19,952,733
Debt service	2,785,819	-	2,785,819
Federal/State assistance	6,662,710	-	6,662,710
Community Development	3,025,260	-	3,025,260
Equipment and technology improvements	1,896,553	-	1,896,553
Fire protection	8,021,221	-	8,021,221
Court operations	2,279,887	-	2,279,887
Other purposes	17,354,479	-	17,354,479
Unrestricted (Deficit)	(1,133,729)	4,787,106	3,653,377
Total net position	$ 406,769,218	$ 137,241,514	$ 544,010,732

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

SEDGWICK COUNTY, KANSAS

Statement of Activities

For the Year Ended December 31, 2021

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	$ 124,105,807	$ 24,910,171	$ 52,669,901	$ -
Public safety	157,967,953	24,778,061	13,144,848	-
Public works	30,997,570	2,562,023	5,147,680	202,828
Health and welfare	53,007,670	14,369,337	28,214,472	-
Cultural and recreation	15,000,255	472,701	67,641	8,946,864
Community development	12,365,262	5,053	618,878	-
Interest on long-term debt	4,056,403	-	-	-
Total governmental activities	397,500,920	67,097,346	99,863,420	9,149,692
Business-type activities:				
Arena	9,349,194	1,154,846	4,722,072	-
Total business-type activities	9,349,194	1,154,846	4,722,072	-
Total primary government	$ 406,850,114	$ 68,252,192	$ 104,585,492	$ 9,149,692
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 year				

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

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
$ (46,525,735)	$ -	$ (46,525,735)
(120,045,044)	-	(120,045,044)
(23,085,039)	-	(23,085,039)
(10,423,861)	-	(10,423,861)
(5,513,049)	-	(5,513,049)
(11,741,331)	-	(11,741,331)
(4,056,403)	-	(4,056,403)
(221,390,462)	-	(221,390,462)
-	(3,472,276)	(3,472,276)
-	(3,472,276)	(3,472,276)
(221,390,462)	(3,472,276)	(224,862,738)
194,224,778	-	194,224,778
35,832,414	-	35,832,414
3,642,342	-	3,642,342
3,758,701	-	3,758,701
237,458,235	-	237,458,235
16,067,773	(3,472,276)	12,595,497
390,701,445	140,713,790	531,415,235
$ 406,769,218	$ 137,241,514	$ 544,010,732

SEDGWICK COUNTY, KANSAS

Balance Sheet
Governmental Funds
December 31, 2021

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
Assets:			
Cash, including investments	$ 86,064,786	$ 60,521,229	$ 18,184
Restricted investment	-	-	1,452,267
Advance receivable	3,874,602	-	-
Due from other funds	-	-	-
Due from other agencies	307,716	2,500,665	-
Accounts receivable	540,465	819,124	-
Property tax receivable	130,090,057	-	-
Sales tax receivable	3,302,436	-	-
Interest receivable	325,784	-	-
Prepaid items	2,025,526	-	-
Lease receivable	-	-	80,122,456
Notes receivable	468,022	-	-
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	-	40,458	-
Total assets	$ 226,999,394	$ 63,881,476	$ 81,592,907
Liabilities:			
Accounts payable	$ 2,553,910	$ 838,946	$ -
Accrued wages	5,718,848	1,527,533	-
Advance - grants	-	29,567,234	-
Unearned revenue	-	-	38,070,789
Due to other funds	-	-	-
Advance payable	-	-	-
Due to other entities	237,858	633	-
Total liabilities	8,510,616	31,934,346	38,070,789
Deferred Inflows of Resources:			
Deferred property tax revenue	130,090,057	-	-
Unavailable revenue - accounts receivable	112,251	879,948	-
Deferred lease receivable	-	-	42,051,667
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	130,202,308	879,948	42,051,667
Fund balances:			
Nonspendable:			
Inventories	-	40,458	-
Advance receivable	3,874,602	-	-
Notes receivable	468,022	-	-
Prepaid items	2,025,526	-	-
Restricted:			
General Government	6,554,033	-	-
Debt Service	-	-	18,184
Public Safety	-	2,173,410	-
Public Works	-	-	-
Health and Welfare	-	4,489,300	-
Culture and Recreation	-	-	-
Community Development	-	4,231,675	1,452,267
Capital Outlay	-	-	-
Committed:			
Public Safety	-	11,494	-
Capital Outlay	-	-	-
Health and Welfare	-	1,863,371	-
Assigned:			
General Government	25,554,384	-	-
Public Safety	379,139	67,253	-
Public Works	658	-	-
Health and Welfare	41,272	18,172,100	-
Culture and Recreation	6,504	-	-
Community Development	-	18,121	-
Capital Outlay	-	-	-
Unassigned	49,382,330	-	-
Total fund balances	88,286,470	31,067,182	1,470,451
Total liabilities, deferred inflows of resources and fund balances	$ 226,999,394	$ 63,881,476	$ 81,592,907

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

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds
$ 1,474,558	$ 4,259,968	$ 70,448,521	$ 222,787,246
-	-	-	1,452,267
-	-	-	3,874,602
-	779,471	-	779,471
-	-	15,282	2,823,663
-	-	3,144,007	4,503,596
10,865,321	-	33,812,395	174,767,773
-	-	3,302,438	6,604,874
-	-	-	325,784
-	-	-	2,025,526
-	-	-	80,122,456
-	-	-	468,022
		-	
1,380,727	-	-	1,380,727
1,810,744	-	-	1,810,744
-	-	450,011	490,469
$ 15,531,350	$ 5,039,439	$ 111,172,654	$ 504,217,220
$ -	$ -	$ 747,001	$ 4,139,857
-	-	1,207,498	8,453,879
-	-	-	29,567,234
-	-	-	38,070,789
-	-	779,471	779,471
-	-	3,874,602	3,874,602
-	-	78,650	317,141
-	-	6,687,222	85,202,973
10,865,321	-	33,812,395	174,767,773
-	-	310,254	1,302,453
-	-	-	42,051,667
3,191,471	-	-	3,191,471
14,056,792	-	34,122,649	221,313,364
-	-	450,011	490,469
-	-	-	3,874,602
-	-	-	468,022
-	-	-	2,025,526
-	-	3,554,237	10,108,270
1,474,558	-	25,790	1,518,532
-	-	14,350,543	16,523,953
-	-	1,933,353	1,933,353
-	-	2,201,748	6,691,048
-	-	157,396	157,396
-	-	21,359	5,705,301
-	5,039,439	19,952,733	24,992,172
-	-	4,284,392	4,295,886
-	-	7,659,100	7,659,100
-	-	-	1,863,371
-	-	-	25,554,384
-	-	3,597,498	4,043,890
-	-	899,159	899,817
-	-	-	18,213,372
-	-	-	6,504
-	-	-	18,121
-	-	12,066,990	12,066,990
-	-	(791,526)	48,590,804
1,474,558	5,039,439	70,362,783	197,700,883
$ 15,531,350	$ 5,039,439	$ 111,172,654	$ 504,217,220

SEDGWICK COUNTY, KANSAS

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

December 31, 2021

Total fund balances of governmental funds		$ 197,700,883
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is $833,288,695 and the accumulated depreciation is $418,657,914, excluding internal service fund capital assets.		414,630,781
Internal service funds are used by management to charge the costs of certain activities, such as insurance and fleet management to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the statement of net position.		38,185,640
Certain accounts receivable resulting from charges for services are not considered available to pay current period expenditures and are therefore deferred in the funds.		
Special assessments	3,191,471	
Principal portion of lease receivable	42,051,667	
Miscellaneous other	1,302,453	46,545,591
Other deferred outflows of resources do not decrease net position until a future period and therefore are not reported in the funds		
Deferred refunding	19,044	
Deferred outflows - OPEB	3,240,346	
Deferred outflows - pensions	37,426,836	40,686,226
Long-term liabilities are not due and payable in the current period and are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities, both current and long-term, are reported in the statement of net position. Long-term liabilities at year-end consist of:		
Bonds payable	(43,505,000)	
Bond premium	(5,364,585)	
Revenue bonds payable	(75,960,000)	
Capital lease payable	(3,393,503)	
Compensated absences	(7,150,000)	
Net pension liability	(119,859,652)	
Total OPEB liability	(27,176,724)	
Accrued interest payable	(1,924,184)	(284,333,648)
Other deferred inflows of resources do not increase net position until a future period and therefore are not reported in the funds		
Deferred inflows -OPEB	(3,455,049)	
Deferred inflows - pensions	(43,191,206)	(46,646,255)
Net position of governmental activities		$ 406,769,218

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

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SEDGWICK COUNTY, KANSAS

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2021

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
Revenues			
Property taxes	$ 135,789,729	$ -	$ -
Emergency telephone services taxes	-	-	-
Sales taxes	19,513,773	-	-
Special assessments	-	-	-
Other taxes	253,286	2,623	-
Intergovernmental	1,165,313	91,111,363	-
Charges for services	14,963,066	14,009,473	618,333
Uses of money and property	1,790,752	12,986	1,879,752
Fines and forfeits	346,580	44,639	-
Licenses and permits	8,296,120	-	-
Other	3,375,119	163,497	-
Total revenues	185,493,738	105,344,581	2,498,085
Expenditures			
Current:			
General government	55,534,273	51,098,742	-
Public safety	102,930,263	10,145,365	-
Public works	2,041,489	-	-
Health and welfare	8,772,069	41,509,447	-
Cultural and recreation	11,927,994	-	-
Community Development	1,782,218	619,308	-
Capital outlay	1,227,206	-	-
Debt service:			
Principal	-	-	600,000
Interest and fiscal charges	-	-	1,886,686
Total expenditures	184,215,512	103,372,862	2,486,686
Excess (deficiency) of revenues over (under) expenditures	1,278,226	1,971,719	11,399
Other financing sources (uses)			
Transfers from other funds	67,928	230,869	-
Transfers to other funds	(6,979,545)	(21,179)	-
Proceeds of capital lease	-	-	-
Total other financing sources (uses)	(6,911,617)	209,690	-
Net change in fund balances	(5,633,391)	2,181,409	11,399
Fund balances, beginning of year	93,919,861	28,885,773	1,459,052
Fund balances, end of year	$ 88,286,470	$ 31,067,182	$ 1,470,451

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

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds
$ 12,743,054	$ -	$ 45,691,995	$ 194,224,778
-	-	3,247,551	3,247,551
-	-	16,318,641	35,832,414
427,427	-	-	427,427
-	-	138,882	394,791
-	-	8,868,301	101,144,977
-	-	26,019,832	55,610,704
56,420	354	10,148	3,750,412
-	-	-	391,219
-	-	87,734	8,383,854
-	-	350,622	3,889,238
13,226,901	354	100,733,706	407,297,365
-	28,100	5,491,561	112,152,676
-	-	43,421,471	156,497,099
-	-	11,462,895	13,504,384
-	-	5,659,597	55,941,113
-	-	15,511	11,943,505
-	-	8,885,626	11,287,152
-	-	21,848,584	23,075,790
12,025,000	-	636,309	13,261,309
3,172,016	-	32,287	5,090,989
15,197,016	28,100	97,453,841	402,754,017
(1,970,115)	(27,746)	3,279,865	4,543,348
2,412,817	-	8,715,042	11,426,656
-	(2,171,612)	(4,764,731)	(13,937,067)
-	-	2,525,309	2,525,309
2,412,817	(2,171,612)	6,475,620	14,898
442,702	(2,199,358)	9,755,485	4,558,246
1,031,856	7,238,797	60,607,298	193,142,637
$ 1,474,558	$ 5,039,439	$ 70,362,783	$ 197,700,883

SEDGWICK COUNTY, KANSAS

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the Year Ended December 31, 2021

Net change in fund balances - total governmental funds		$ 4,558,246
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those capitalized assets is allocated over estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the current period.		
Capital outlays capitalized	13,233,706	
Loss on disposal of assets	(405,333)	
Depreciation expense	(22,954,290)	(10,125,917)
Contributed capital assets are recognized as revenues on the statement of activities		8,946,864
Payments received on certain receivables are recognized as revenue when received in the fund. However, in the statement of net position, revenue is recognized as earned.		(2,683,826)
Repayment of bond principal and other long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Bonds payable	6,215,000	
Revenue bond payable	6,410,000	
Capital lease payable	636,309	
		13,261,309
Bond and capital lease proceeds provide current financial resources to governmental funds, but represent an increase in long-term liabilities in the statement of net position.		
Proceeds from bonds		-
Proceeds from capital lease		(2,525,309)
Bond costs - governmental funds report the effect of premiums, discounts and similar items when the debt is issued, whereas these amounts are deferred and amortized in the statement of activities		873,142
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest expenditures are not reported until due.		161,445
In the statement of activities, compensated absences are measured by the amounts earned during the year, instead of by the amount paid.		200,000
Payment of other postemployment benefits (OPEB) contributions is an expenditure in the governmental funds, but reduces the total OPEB liability in the statement of net position. Additionally, the effect of changes in deferred outflows and inflows for OPEB are only recorded in the statement of activities.		(4,982,294)
Payment of pension contributions is an expenditure in the governmental funds, but reduces the net pension liability in the statement of net position. Additionally, the effect of changes in deferred inflows and deferred outflows for pensions are only recorded in the statement of activities.		7,007,956
Internal service funds are used by management to charge the costs of fleet management and insurance to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.		1,376,157
Change in net position of governmental activities		$ 16,067,773

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

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SEDGWICK COUNTY, KANSAS

Statement of Net Position
Proprietary Funds
December 31, 2021

	Business-type Activity - Enterprise Fund	Governmental Activities - Internal
	Arena Fund	Service Funds
Assets		
Current assets:		
Cash, including investments	$ 11,730,323	$ 31,389,347
Accounts receivable	1,027,458	-
Inventories, at cost	-	284,575
Total current assets	12,757,781	31,673,922
Noncurrent assets:		
Capital assets:		
Land	13,038,358	40,580
Buildings and improvements	167,667,758	8,319,354
Machinery and equipment	8,491,122	33,089,897
Construction in progress	2,464,095	595,000
Less accumulated depreciation	(59,206,925)	(31,517,600)
Total capital assets (net of accumulated depreciation)	132,454,408	10,527,231
Total assets	$ 145,212,189	$ 42,201,153
Liabilities		
Current liabilities:		
Accounts payable	$ 2,692,747	$ 37,349
Accrued wages	-	61,964
Accrued grant funding	5,277,928	-
Estimated claims costs payable	-	3,313,700
Total current liabilities	7,970,675	3,413,013
Noncurrent liabilities:		
Estimated claims costs payable	-	602,500
Total liabilities	7,970,675	4,015,513
Net position		
Investment in capital assets	132,454,408	10,527,231
Unrestricted	4,787,106	27,658,409
Total net position	137,241,514	38,185,640
Total liabilities and net position	$ 145,212,189	$ 42,201,153

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

SEDGWICK COUNTY, KANSAS

Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2021

	Business-type Activity - Enterprise Fund	Governmental Activities - Internal
	Arena Fund	Service Funds
Operating revenues:		
Charges for services	$ 921,578	$ 45,662,033
Other revenue	233,268	1,709,144
Total operating revenues	1,154,846	47,371,177
Operating expenses:		
Salaries and benefits	-	1,537,165
Contractual services	4,019,807	5,493,464
Utilities	-	61,230
Supplies and fuel	-	3,802,129
Administrative charges	-	235,609
Depreciation expense	5,154,387	2,177,163
Claims expense	-	35,657,511
Other expense	175,000	35,549
Total operating expenses	9,349,194	48,999,820
Operating loss	(8,194,348)	(1,628,643)
Nonoperating revenues:		
Federal Grant Revenues	4,722,072	-
Investment income	-	8,289
Gain on sale of assets	-	486,100
Total nonoperating revenues	4,722,072	494,389
Loss before transfers	(3,472,276)	(1,134,254)
Transfers:		
Transfers from other funds	-	6,449,870
Transfers to other funds	-	(3,939,459)
Change in net position	(3,472,276)	1,376,157
Net position, beginning of year	140,713,790	36,809,483
Net position, end of year	$ 137,241,514	$ 38,185,640

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

SEDGWICK COUNTY, KANSAS

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2021

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
Cash flows from operating activities		
Receipts from customers	$ 127,388	$ 59,487
Receipts from interfund services provided	-	45,662,033
Other operating revenues	-	1,649,657
Payments to suppliers for goods and services	(1,956,834)	(45,644,078)
Payments to employees for services	-	(1,528,913)
Net cash provided by (used in) operating activities	(1,829,446)	198,186
Cash flows from noncapital financing activities		
Transfers from other funds	-	6,449,870
Transfers to other funds	-	(3,939,459)
Cash received from operating grants	10,000,000	-
Net cash provided by noncapital financing activities	10,000,000	2,510,411
Cash flows from capital and related financing activities		
Proceeds from sale of capital assets	-	609,044
Purchases and construction of capital assets	(115,454)	(1,725,900)
Net cash used in capital and related financing activities	(115,454)	(1,116,856)
Cash flows from investing activities		
Interest on investments	-	8,289
Net cash provided by investing activities	-	8,289
Net increase in cash and cash equivalents	8,055,100	1,600,030
Cash and cash equivalents, beginning of the year	3,675,223	29,789,317
Cash and cash equivalents, end of the year	$ 11,730,323	$ 31,389,347
Reconciliation of operating loss to net cash provided by (used in) operating activities		
Operating loss	$ (8,194,348)	$ (1,628,643)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:		
Depreciation expense	5,154,387	2,177,163
Increase in accounts receivable	(1,027,458)	-
Increase in inventories	-	(94,011)
Increase (decrease) in accounts payable	2,237,973	(96,575)
Increase in accrued wages	-	8,252
Decrease in estimated claims payable	-	(168,000)
Net cash provided by (used in) operating activities	$ (1,829,446)	$ 198,186

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

SEDGWICK COUNTY, KANSAS

Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2021

	Pension (and Other Employee Benefit) Trust Fund - 457(b) Plan	Custodial Funds
Assets		
Cash and cash equivalents	$ -	$ 405,544,762
Investments		
Mutual Funds	76,771,828	-
Notes receivable from participants	1,203,961	-
Property tax levied	-	272,595,641
Total assets	77,975,789	678,140,403
Liabilities		
Accounts payable	-	55,873,655
Due to other governmental entities	-	622,017,220
Total liabilities	-	677,890,875
Net Position		
Restricted for Employee Benefits	77,975,789	-
Restricted for Sheriff Inmates	-	249,528
Total net position	$ 77,975,789	$ 249,528

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

SEDGWICK COUNTY, KANSAS

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2021

	Pension (and Other Employee Benefit) Trust Fund - 457(b) Plan	Custodial Funds
Additions		
Contributions	$ 4,971,778	$ -
Property tax collections for other governments	-	1,366,543,671
Motor vehicle tax collections for other governments	-	125,595,800
Finance holdings	-	835,904,072
Inmate deposits	-	4,238,187
State clerk fee	-	2,817,631
Other fees		3,934,795
Fines, penalties and forfeitures	-	2,416,493
Other	-	15,650,813
Investment earnings		
Net increase (decrease) in the fair value of investments	6,576,439	-
Interest	3,235,935	-
Total investment earnings	9,812,374	-
Less investment expense	(175,186)	-
Net investment earnings	9,637,188	-
Total additions	14,608,966	2,357,101,462
Deductions		
Plan fees	6,302	-
Plan withdrawals	4,416,214	-
Payment of property taxes to other governments	-	1,366,543,671
Motor vehicle tax to other governments	-	125,595,800
Finance holdings	-	835,904,072
State court fees	-	2,817,631
Inmate payments	-	4,444,615
Other	-	22,002,101
Total deductions	4,422,516	2,357,307,890
Change in net position	10,186,450	(206,428)
Net position, beginning of year	67,789,339	455,956
Net position, end of year	$ 77,975,789	$ 249,528

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

SEDGWICK COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

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I. Summary of Significant Accounting Policies

A. Reporting Entity

Sedgwick County (County) is organized under the laws of the State of Kansas (Kansas or State) and is governed by an elected five-member board. As required by generally accepted accounting principles (GAAP), these financial statements present the primary government and its component units, entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations.

Blended Component Units

Sedgwick County Fire District 1 (Fire District) is governed by the Sedgwick County Board of County Commissioners (BOCC), acting as a separate governing body. The Fire District is a separate taxing entity by applicable Kansas statutes, providing fire protection services to certain areas of the County. The costs of providing such service, including retirement of long-term debt, are provided from property taxes assessed to property owners in the benefit district. The Fire District's general obligation bonds payable are general obligation debt of the Fire District and are secured by the full faith and credit of the Fire District. For financial reporting, the financial activities of the Fire District are accounted for within the special revenue funds, debt service funds, and capital projects funds within the County's financial statements. The blending method is used because the Fire District's governing body is identical to the County's governing board and because the County's Finance staff and resources will be used to create and oversee the Fire District's lease purchase agreements.

The Sedgwick County Public Building Commission (SCPBC) was established to benefit the County and other governmental entities and is governed by a separate five-member board. The BOCC appoints all five members of the SCPBC Board and is able to impose its will on the SCPBC. The SCPBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by a governmental entity. The SCPBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity that operates it. The operating governmental entity guarantees the rentals under the SCPBC lease. The SCPBC has no power to levy taxes, and revenue bonds issued by the SCPBC are not included in any legal debt limitations of the operating governmental entity. The SCPBC is considered a blended component unit due to a majority of the total debt outstanding for SCPBC being expected to be repaid entirely with the resources of the County. For financial reporting, the financial activities of the SCPBC are accounted for within the special revenue funds within the County's financial statements.

Separate audited financial statements are not prepared for the Fire District or the SCPBC.

Related Organizations

The Sedgwick County Zoological Society, Inc. (Society) and BOCC entered into an agreement on August 18, 1967, which employs the Society as an agent of the County to plan, establish, manage, operate, and develop zoological gardens and exhibits. Sedgwick County provides monies annually for the maintenance and operation of the facility. Such expenditures are financed within the general fund, the capital reserve fund, and the park and recreation fund of Sedgwick County.

I. Summary of Significant Accounting Policies (continued)

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report financial information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. However, interfund services provided and used are not eliminated in the process of consolidation. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include [1] charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and [2] grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are presented for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Fund Financial Statement Presentation

Government-Wide Financial Statements - The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Special assessments are recognized as revenue when levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Fund Financial Statements - Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues collected within 60 days of the end of the current fiscal period as available. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due and pension and OPEB liabilities are only recognized to the extent the liability is normally expected to be liquidated with expendable available resources.

I. Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting and Fund Financial Statement Presentation (continued)

Property taxes are budgeted to finance the subsequent year's operations and, consequently, are not susceptible to accrual. Sales taxes collected and held by merchants and/or the State at year-end on behalf of the County are recognized as revenue. Licenses, fees, fines, forfeitures, charges for services, and other revenues are generally not susceptible to accrual and are recorded when received in cash.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Unrestricted aid is reported as revenue in the fiscal year during which the entitlement is received.

The County's fiduciary funds consist of a pension (and other employee benefit) trust fund and three custodial funds.

The County reports the following major governmental funds:

- The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *Federal/State Assistance Fund* is a special revenue fund established to account for revenues and expenditures derived from Federal and State grant sources.
- The *Public Building Commission Fund* is a blended component unit (special revenue fund) established to account for revenues and expenditures derived from direct financing leases.
- The *Debt Service Fund* accounts for the servicing of general long-term debt, including special assessment debt that is secured by the full faith and credit of the County, not being financed by proprietary funds.
- The *Debt Proceeds Fund* accounts for the receipt of proceeds from general obligation bonds and transfers to capital projects for financing the costs of improvements.

The County reports the following major proprietary fund:

The *Arena Fund* is a major fund and the only enterprise fund of the County, accounting for activities of the County-owned downtown arena.

Additionally, the County reports the following fund types:

- *Nonmajor special revenue funds* account for the proceeds of specific revenue sources (other than for debt service or capital projects) that are restricted or committed for specified purposes.
- *Nonmajor capital projects funds* account for financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of major capital facilities or improvements (other than those financed by proprietary funds).

I. Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting and Fund Financial Statement Presentation (continued)

- *Internal service funds* account for fleet management, health, dental and life insurance reserves, workers' compensation reserves, and risk management reserves that provide services to other departments on a cost-reimbursement basis.

- *Pension (and other employee benefit) trust fund* is used to account for fiduciary activities of the Sedgwick County, Kansas Section 457(b) Deferred Compensation Plan, which accumulates resources that allows eligible employees to supplement any existing retirement and pension benefits by saving and investing before-tax dollars through a voluntary salary contribution.

- *Custodial funds* are used to report fiduciary activities for tax collections and related distributions to other governments, as well as amounts held for individuals.

Expenditures are grouped by function. The following are descriptions of the County's functions:

- *General government* includes legislative, executive, financial administration, law, personnel administration, elections, facility operations, information technology, and planning & zoning functions.

- *Public safety* includes public safety administration, law enforcement, corrections, protective inspection, fire protection, ambulance services, emergency communications, civil preparedness and judicial functions.

- *Public works* includes road & bridges, storm drainage, waste disposal, weed control, and environmental resources functions.

- *Health and welfare* includes mental health, public health, aging assistance, general assistance, and animal control functions.

- *Cultural and recreation* includes parks, fairs & livestock, museums, and zoo functions.

- *Community development* includes education, economic development, economic opportunity, and urban redevelopment & housing functions.

- *Capital outlay* includes construction of buildings, roads and major asset purchases.

- *Debt service* includes payment of principal, interest and debt issuance costs.

Amounts reported as *program revenues* include: [1] charges to customers or applicants for goods, services, or privileges provided, [2] operating grants and contributions, and [3] capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise fund are charges to customers for services. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. For internal service funds, operating revenues and expenses relate to goods or services provided to other funds. All revenues and expenses not meeting this definition

I. Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting and Fund Financial Statement Presentation (continued)

are reported as nonoperating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, and then unrestricted resources, as they are needed.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position

1. Deposits and Investments

The County maintains a cash and investment pool that is available for use by all funds of the primary government. The pool has the general characteristics of demand deposit accounts, in that each fund may deposit additional cash at any time and may withdraw cash at any time without prior notice or penalty. The pooled cash is invested to the extent available in authorized investments. Each fund type's portion of the pool is displayed on the financial statements as "cash, including investments."

For purposes of the statement of cash flows, the County considers investments of the proprietary fund types to be cash equivalents if such investments have original maturities of three months or less.

The County's investment policy and Kansas law (K.S.A. 12-1675 – 12-1677) allow monies not otherwise regulated by statute to be invested in:

- Temporary notes of Sedgwick County;
- Time deposits, open accounts, or certificates of deposits with maturities of not more than four years;
- Repurchase agreements with commercial banks, or State or federally chartered savings and loan associations that have offices in Sedgwick County;
- United States treasury bills or notes with maturities not exceeding four years;
- U.S. government agency securities with a maturity of not more than four years;
- The municipal investment pool fund operated by the Kansas State Treasurer. This pool is not an SEC registered pool. The Pooled Money Investment Board (PMIB) provides the regulatory oversight for this pool. The fair value of the PMIB investments approximates the value of pool shares; and,
- A municipal investment pool established through the trust department of commercial banks that have offices in Sedgwick County.

In addition to the preceding authorized investments, the County's investment policy and Kansas law (K.S.A. 10-131) allow investment of proceeds of bonds and temporary notes in the following:

- U.S. government and agency obligations;
- Time deposits with banks and trust companies in Sedgwick County;
- FNMA, FHLB, and FHLMC obligations;
- Collateralized repurchase agreements;
- Investment agreements with financial institutions, including broker/dealers whose obligations are rated in one of the three highest rating categories by either Moody's or Standard & Poor's;

I. Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position (continued)

1. Deposits and Investments (continued)

- Mutual funds whose portfolio consists entirely of obligations of the U.S. government, U.S. government agencies, FNMA, FHLB, and FHLMC; and
- Certain Kansas municipal bonds.

During 2021, the County invested in certificates of deposit, repurchase agreements, the Kansas Municipal Investment Pool, U.S. government and agency obligations, mutual funds whose portfolio consists entirely of obligations of the U.S. government, and state and local government securities held by a trustee.

Unless specifically required under applicable Kansas statutes or other restrictions, earnings from investments are allocated based on average available cash balances, and the remaining earnings are allocated to the General Fund. Investments are carried at fair value.

2. Receivables

Interfund receivables - Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Property tax receivables – In accordance with Kansas statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied, with the balance to be paid on or before May 10 of the ensuing year. Kansas statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year.

Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property and are recorded as taxes receivable, net of anticipated delinquencies, with a corresponding amount recorded as deferred inflows of resources in both the government-wide and fund financial statements. It is not practicable to apportion delinquent taxes at the end of the year, and further, those amounts are not material in relationship to the basic financial statements.

Special assessments receivable – As required by Kansas statutes, projects financed in part by special assessments are financed through the issuance of general obligation bonds that are secured by the full faith and credit of the County and are retired from the Debt Service Fund. Further, Kansas statutes permit levying additional general ad valorem property taxes in the

I. Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position (continued)

2. Receivables (continued)
Special assessments receivable (continued)
Debt Service Fund to finance delinquent special assessments receivable. Consequently, special assessments receivable are accounted for within the Debt Service Fund.

Special assessment taxes are levied over a 10 or 15-year period, and the County may foreclose on liens against property benefited by special assessments when delinquent assessments are two years in arrears. In the fund financial statements, the special assessment taxes levied are a lien on the property and are recorded as special assessments receivable in the Debt Service Fund, with a corresponding amount recorded as deferred inflows of resources in the fund financial statements at December 31.

Note receivable – Sedgwick County agreed to loan the Sedgwick County Zoological Society, Inc. (Zoo) up to $2,400,000 for a 10-year term beginning April 1, 2007. The loan funds capital improvements for the Zoo at an initial rate of 5.23%, adjusted annually. At December 31, 2021 the note balance was $468,022. Starting in 2014, there was a payment moratorium for five years. During that time, the Zoo was not required to make payments on the loan. The rate reset to 0.31% on April 1, 2021.

3. Inventories

Inventories of the governmental funds are valued at cost as determined by the first-in, first-out (FIFO) method. The consumption method is used to account for these inventories. Under the consumption method, inventories purchased are recorded as an asset and expenditure recognition is deferred until the inventories are actually consumed. Reported inventories in governmental funds are equally offset by a nonspendable fund balance, which indicates they are unavailable for appropriation, even though they are a component of reported assets. Inventories of proprietary funds are valued at cost determined on the moving weighted average method.

4. Prepaid Items – Land Lease

Effective January 1, 2007, the County, through the SCPBC, entered into a 50-year lease as lessee with the Wichita Airport Authority of the City of Wichita, Kansas for land at Jabara Airport for construction of the National Center for Aviation Training. The cost of the prepaid item is recorded as expenditures/expenses when consumed rather than when purchased. The County originally paid $3,263,206 in advance rental payments, of which $2,025,525 remains at December 31, 2021. At the end of the 50-year term, title to the facilities contracted by the County reverts to the lessor, unless sooner transferred under provisions of the lease.

5. Capital Assets

Capital assets, including property, plant, equipment, software, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Property, plant, and infrastructure assets with initial individual costs that exceed $50,000 and estimated useful lives extending beyond a single reporting period are recorded as capital assets. Equipment and software is capitalized when the initial cost exceeds $10,000 and its useful life extends beyond a single reporting period.

I. Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position(continued)

5. Capital Assets (continued)

Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is expensed in the period in which the cost is incurred in accordance with GASB 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which was adopted in the current year.

Property, plant, software, and equipment of the primary government, as well as the component units, is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	40-50
Bridges	40
Drainage systems	30
Roads	30
Building improvements	20
Heavy equipment	10
Improvements other than buildings	10
Leasehold improvements	10
Office furniture and equipment	5
Operating equipment	3-5
Software	5
Vehicles	3

6. Compensated Absences

It is the County's policy to permit employees to accumulate a maximum of 160 hours of vacation. Upon termination or resignation from service to the County, employees are entitled to payment for all accrued vacation earned prior to termination or resignation. Due to the COVID-19 pandemic, the policy has been updated to allow employees to roll an additional week of vacation forward from 2021 into 2022.

All employees on permanent status earn sick leave at the rate of one calendar day per month with no maximum accumulation. Upon retirement, any general employee who has accumulated 800 hours of sick leave is entitled to 240 hours of pay at the employee's current rate of salary. No allowance for unused sick leave is paid upon termination or resignation.

All leave pay is accrued when incurred in the government-wide statements and a liability for these amounts is reported.

7. Long-Term Obligations

In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. In the government-wide financial statements, bond premiums and discounts are amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

I. Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position (continued)

7. Long-Term Obligations (continued)

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds, are reported as debt service expenditures.

8. Pensions and OPEB

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Kansas Public Employees Retirement System (KPERS) and additions to/deductions from KPERS' fiduciary net position have been determined on the same basis as they are reported by KPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense, have been determined on the same basis as they are reported by the OPEB plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms.

9. Net Position/Fund Balance Classifications

In the government-wide statements, net position is classified into three components:

- Net investment in capital assets – consisting of capital assets including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, leases, or other borrowings that are attributable to the acquisitions, construction, or improvements of those assets. If no debt is attributable to the capital assets, net position is reported as "invested in capital assets."
- Restricted net position – consisting of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The County first utilizes restricted resources to finance qualifying activities.
- Unrestricted net position – All other net position that does not meet the definition of "restricted" or "net investment in capital assets".

As prescribed by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, governmental fund balance classifications are based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds can be spent.

I. Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position (continued)

9. Net Position/Fund Balance Classifications (continued)

In the fund financial statements, governmental funds report fund balance in five different classifications:

- Nonspendable - Amounts legally or contractually required to be maintained or are not in spendable form. Such constraint is binding until the legal requirement is repealed or the amounts become spendable.

- Restricted - Amounts with externally imposed constraints, such as those mandated by creditors, grantors, and contributors, or laws and regulations. Such constraint is binding unless modified or rescinded by the applicable external body, laws, or regulations.

- Committed - Amounts with a purpose formally imposed by resolution by the BOCC, binding unless modified or rescinded by the BOCC.

- Assigned - Comprises of amounts intended to be used by the County for specific purposes that are neither restricted nor committed. Intent is expressed by (1) the BOCC or (2) a body or official to whom the BOCC has delegated the authority to. The BOCC has delegated authority to the County Manager or Department Heads to assign amounts to be used for specific purposes as prescribed by the County's Fund Balance and Cash policy.

- Unassigned - All amounts not included in the other fund balance classifications. The general fund shall be the only fund to report positive unassigned fund balance. All governmental funds may report negative unassigned fund balance.

In circumstances when expenditure is made for a purpose which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

The County's fund balance policy states that the General Fund will be managed in such a way as to maintain a minimum unrestricted fund balance on the last calendar quarter equal to 20% of budgeted annual expenditures and transfers out.

10. Deferred Inflows of Resources/Deferred Outflows of Resources

In addition to assets, the statement of financial position and fund balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future reporting period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure/reduction of liability) until then. The County has three items that qualify for reporting in this category in the government-wide statement of net position; deferred refunding, deferred outflows for pensions, and deferred outflows for other postemployment benefits. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of

I. Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position (continued)

10. Deferred Inflows of Resources/Deferred Outflows of Resources (continued)

the refunded or refunding debt. See Note IV. G for more information on other postemployment benefits.

In addition to liabilities, the statement of financial position and fund balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has four types of items: unavailable revenue, deferred revenue, deferred inflows for pensions, and deferred inflows for other postemployment benefits, that qualify for reporting in this category. Unavailable revenue, which arises only under a modified accrual basis of accounting, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: accounts receivable and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred revenues are reported in both the government-wide statement of net position and the governmental funds balance sheet for property tax receivable and in the governmental funds balance sheet for lease receivable. Property taxes are not recognized as revenue until the period for which they are levied. Principal on the lease receivable is not available until future periods, so is deferred in the funds. The third and fourth items, deferred inflows for pensions and deferred inflows for other postemployment benefits, are reported on the government-wide statement of net position. See Note IV. F. and Note IV. G. for more information on these deferred inflows.

11. Estimates

Preparation of financial statements in conformity with GAAP requires making estimates and assumptions that affect [1] the reported amounts of assets and liabilities, deferred outflows and deferred inflows of resources, [2] disclosures, such as contingencies, and [3] the reported amounts of revenues and expenditures or expenses included in the financial statements. Actual results could differ from those estimates.

II. Stewardship, Compliance, and Accountability

A. Budgetary Information

Kansas statutes require an annual operating budget be legally adopted for the general fund and debt service funds. Legally adopted budgets are also required for special revenue funds, internal service funds and enterprise funds, unless specifically exempted by statute. The statutes provide for the following sequence and timetable of the legal annual operating budget:

- Last day to notify county clerk of intent to levy above the Revenue Neutral Rate is July 20th
- Revenue Neutral Rate hearing must be held between August 20th and September 20th each hearing must be published at least 10 days prior to the hearing date
- If not intending to exceed the Revenue Neutral Rate the budget must be submitted to the county clerk by August 25th. If intending to exceed the Revenue Neutral Rate the budget must be adopted between August 20th and October 1st
- Certified budgets must be turned in to the county clerk between August 30th and October 1st

II. Stewardship, Compliance and Accountability (continued)

A. Budgetary Information (continued)

The County has the following levels of budget control:

- The legal level of control is established at the fund level by Kansas statutes.
- County resolution places level of control at the object class (i.e., personnel services, contractual, commodities, etc.). This allows management to transfer amounts between object classes within a fund, subject to County policy.
- As allowed by Kansas statute, the governing body can increase the fund level expenditures by amending the budget. An amendment may only be made for previously unbudgeted increases in revenue other than ad valorem taxes. A notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after the publication, the hearing may be held and the governing body may amend the budget at that time.

There were no budget amendments in 2021.

All unencumbered appropriations (legal budget expenditure authority) lapse at year-end, except for capital projects fund appropriations, which are carried forward until such time as the project is completed or terminated. Encumbered appropriations are not appropriated in the ensuing year's budget, but are carried forward until liquidated or cancelled.

A legal operating budget is not required for capital projects funds, the debt proceeds fund, the County's single enterprise fund, or the following special revenue funds and internal service funds:

Non-Budgeted Special Revenue Funds	Non-Budgeted Internal Service Funds
Federal/State Assistance Fund	Fleet Management
Public Building Commission Fund	Health/Dental/Life Insurance Reserve
Fire District Research and Development	Workers' Compensation Reserve
Auto License	Risk Management Reserve
Prosecuting Attorney Training	
Technology	
Court Alcohol/Drug Safety Action Program	
Court Trustee Operations	

B. Deficit Fund Balance

The Building and Equipment Fund, a nonmajor capital project fund, had a fund balance deficit of $791,526, as of December 31, 2021. This deficit will be recovered through transfers from the Debt Proceeds Fund.

III. Detailed Notes on All Funds

A. Deposits and Investments

Sedgwick County has adopted a formal investment policy. Primary objectives of investment activities are, in order of priority: safety, liquidity and yield. The standard of care to be used by investment officials is the "prudent person" investment rule and is applied to management of the entire portfolio. This rule states "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in

III. Detailed Notes on All Funds (continued)

A. Deposits and Investments (continued)

the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well the probable income to be derived."

At December 31, 2021, the County had the following investments:

Investment Type	Fair Value	Modified Duration (in years)	Percent of Total Pooled Funds[2]
U.S. Agency coupon securities	$ 309,882,854	2.592	47.08%
U.S. Treasury coupon securities	129,266,610	0.952	19.64%
Repurchase agreements	84,396,559	-	12.82%
Kansas Municipal Investment Pool[1]	106,772,237	-	16.22%
Mutual Funds	1,453,427	-	0.22%
Subtotal general operating portfolio	631,771,687		
Assets held by trustee:			
Security Bank of Kansas City	1,452,267	-	0.22%
Subtotal assets held by trustee	1,452,267		
Total Investments	633,223,954		96.20%
Portfolio modified duration		1.082	

[1]Interest rate risk for the Kansas Municipal Investment Pool is based on the weighted average maturity of the pool. As of December 31, 2021 the weighted average maturity of the pool was 74 days.
[2]Percentage is based off of pooled funds including certificates of deposit. Certificates of deposit is 3.80%

Custodial credit risk

Custodial credit risk is the risk that in the event of a bank failure or failure of the investment counterparty, the County's deposits may not be returned to the County, or the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County does not have any treasury or agency coupon securities that are held by the investment counterparty.

The County requires that all investment transactions be settled delivery versus payment with an independent third-party safekeeping agent under contract with the County. The County's investment policy requires compliance within the provisions of state law for the collateralization of all deposits and allowable securities are further limited to:

- Direct obligations of, or obligations insured by, the U.S. government or any agency thereof.
- Obligations and securities of U.S. government-sponsored corporations that, under federal law, may be accepted as security for public funds.
- Bonds of any Kansas municipality that have been refunded and are secured by U.S. obligations.
- Bonds of the State of Kansas.
- General obligation bonds of any Kansas municipality.
- Temporary notes of Sedgwick County, Kansas.
- Surety bond of a surety corporation authorized to do business in Kansas in an amount equal to the amount on deposit.

III. Detailed Notes on All Funds (continued)

A. Deposits and Investments (continued)

The County does not accept peak period collateral agreements. Kansas law requires the fair value of collateral pledged to be equal to or greater than the entity's deposits. The County's investment policy requires the fair value of collateral to be at least 102% of the total deposits. At December 31, 2021, funds in Andover State Bank exceeded pledged securities by $338,563. This has been corrected in 2022 and sufficient pledges are now in place.

Interest rate risk

Through its investment policy, the County manages its exposure to fair value losses arising from increasing interest rates by requiring that maturities be staggered in a way that avoids undue concentration of assets in a specific maturity sector, and that the investment portfolio remain sufficiently liquid to meet all operating requirements which might reasonably be anticipated. Additionally, Kansas law and the investment policy limits investments to a maximum stated maturity of four years.

Credit risk

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. Kansas law limits the types of investments that can be made by Sedgwick County. The County's investment policy imposes limitations beyond those of the State of Kansas. In accordance with the County's investment policy, the County minimizes credit risk by pre-qualifying financial institutions, brokers/dealers, intermediaries and advisors, as well as diversifying the portfolio so that potential losses on individual securities will be minimized. On December 31, 2021, the County's securities underlying repurchase agreements and investments consisting of U.S. agency obligations not directly guaranteed by the U.S. government included only instruments rated Aaa by Moody's and AAA by Standard & Poor's. The County also holds investments with the Kansas Municipal Investment Pool, which was not rated for 2021. Mutual funds utilized by the County were rated Aaa-mf by Moody's and AAAm by Standard & Poor's at December 31, 2021.

Concentration of credit risk

The investment policy of the County limits the amount of investments that can be placed with a single financial institution to no more than 60% of the total value of time deposits in the portfolio. The following maximum limits, by instrument, are also established for the County's total investment portfolio:

Investment Type	Maximum Percentage Of Portfolio
Repurchase agreements	15
Collateralized time and demand deposits	100
U.S. Treasury notes and bills	80
U.S. government agency obligations	80
Kansas Municipal Investment Pool	25
Bank Trust Department municipal pools	15
Temporary notes	10

In addition, the limit on repurchase agreements and investments with the Kansas Municipal Investment Pool may not exceed 75% of the portfolio for a maximum of 45 days during each of the May and December tax collection seasons. Finally, investments established for bond proceeds are limited by instrument as a percentage of the County's total portfolio value. Invested amounts are not to exceed 20% for mutual funds and 10% for general obligation bonds of Kansas municipalities.

III. Detailed Notes on All Funds (continued)

A. Deposits and Investments (continued)

At December 31, 2021 the County held $149.4 million, or 22.74%, of its portfolio in investments issued by the Federal Home Loan Bank, $63.6 million, or 9.69%, in investments were issued by the Federal Farm Credit Bank, $32.9 million, or 5.00%, in investments were issued by Federal Home Loan Mortgage Loan Corp., and $64.0 million, or 9.75% in investments were issued with the Federal National Mortgage Association.

A reconciliation of cash and investments as shown on the basic financial statements follows:

Cash, including investments, Statement of Net Position	$	265,906,916
Restricted cash, including investments, Statement of Net Position		1,452,267
Cash, including investments, custodial funds		405,544,762
Total	$	672,903,945

The above total is comprised of:

Deposits	$	39,679,991
Total Investments		633,223,954
Total	$	672,903,945

Fair Value Investments

GAAP defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. GAAP establishes a fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1 Quoted prices (unadjusted) in active markets for an identical asset or liability that a government can access at the measurement date

Level 2 Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

III. Detailed Notes on All Funds (continued)

A. Deposits and Investments (continued)

The following table presents the fair value measurements of assets and liabilities recognized in the accompanying statement of net position/balance sheets measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2021:

		Fair Value Measurements Using		
		Prices in Active Markets for Identical Assets	Significant Other Observable Inputs	Significant Unobservable Inputs
	12/31/2021	(Level 1)	(Level 2)	(Level 3)
Investments				
U.S. Agency coupon securities	$ 309,882,854	$ 309,882,854	$ -	$ -
U.S. Treasury coupon securities	129,266,610	-	129,266,610	-
Repurchase agreements	84,396,559	84,396,559	-	-
Kansas Municipal Investment Pool	106,772,237	106,772,237	-	-
Collateralized deposits	25,016,253	25,016,253	-	
Mutual Funds	1,453,426.88	1,453,427	-	-
Subtotal general operating portfolio	656,787,940	527,521,330	129,266,610	-
Assets held by trustee:				
State & Local Govt. Securities	1,452,267	1,452,267	-	
Subtotal assets held by trustee	1,452,267	1,452,267	-	-
Total investmentments	$ 658,240,207	$ 528,973,597	$ 129,266,610	$ -

Total investments per previous page	$ 633,223,954
Collateralized deposits	25,016,253
Total	$ 658,240,207

III. Detailed Notes on All Funds (continued)

B. Receivables

Amounts are aggregated into a single accounts receivable line for certain funds and aggregated columns. Below is the detail of receivables for the general, fed/state assistance, SCPBC, debt service, nonmajor governmental, internal service and Arena funds in the aggregate as of December 31, 2021:

Receivables	Accounts Receivable	Property Taxes Receivable	Sales Taxes Receivable	Interest Receivable	Lease Receivable	Notes Receivable	Special Assessment Receivable	Total
General Fund	$ 540,465	$ 130,090,057	$ 3,302,436	$ 325,784	$ -	$ 468,022	$ -	$ 134,726,764
Fed/State Assistance Fund	819,124	-	-	-	-	-	-	819,124
Public Building Commission	-	-	-	-	80,122,456	-	-	80,122,456
Debt Service Fund	-	10,865,321	-	-	-	-	3,191,471	14,056,792
Nonmajor Governmental Funds	3,144,007	33,812,395	3,302,438	-	-	-	-	40,258,840
Internal Service Fund	-	-	-	-	-	-	-	-
Total Governmental Activities	4,503,596	174,767,773	6,604,874	325,784	80,122,456	468,022	3,191,471	269,983,976
Arena	1,027,458	-	-	-	-	-	-	1,027,458
Total Business-Type Activities	1,027,458	-	-	-	-	-	-	1,027,458
Total Net Receivables	$ 5,531,054	$ 174,767,773	$ 6,604,874	$ 325,784	$ 80,122,456	$ 468,022	$ 3,191,471	$ 271,011,434

III. Detailed Notes on All Funds (continued)

C. Capital Assets

Capital assets activity of the primary government, which includes the internal service funds, for the year ended December 31, 2021, was as follows:

	January 1, 2021	Increases	Decreases	December 31, 2021
Governmental Activities:				
Capital assets, not being depreciated				
Land	27,982,042	-	-	27,982,042
Construction in progress	36,407,259	11,577,154	(22,585,942)	25,398,471
Total capital assets, not being depreciated	64,389,301	11,577,154	(22,585,942)	53,380,513
Capital asseted, being depreciated				
Buildings and improvements	349,413,616	15,041,467	(1,074,611)	363,380,472
Leasehold improvements	2,234,871	-	-	2,234,871
Improvements other than buildings	40,806,047	1,990,800	(71,438)	42,725,409
Machinery and equipment	94,652,199	6,334,709	(2,763,638)	98,223,270
Infrastructure	303,840,709	11,548,283	-	315,388,992
Total capital assets being depreciated	790,947,442	34,915,259	(3,909,687)	821,953,014
Less accumulated depreciation for:				
Buildings and improvements	(164,981,203)	(9,520,383)	735,408	(173,766,178)
Leasehold improvements	(2,258,478)	5,901	17,706	(2,234,871)
Improvements other than buildings	(30,697,565)	(2,142,139)	58,732	(32,780,972)
Machinery and equipment	(71,660,924)	(5,173,631)	2,569,563	(74,264,992)
Infrastructure	(158,827,301)	(8,301,201)	-	(167,128,502)
Total accumulated depreciation	(428,425,471)	(25,131,453)	3,381,409	(450,175,515)
Total capital assets being depreciated, net	362,521,971	9,783,806	(528,278)	371,777,499
Governmental activities capital assets, net	426,911,272	21,360,960	(23,114,220)	425,158,012

	January 1, 2021	Increases	Decreases	December 31, 2021
Business-Type Activities:				
Capital assets, not being depreciated				
Land	13,038,358	-	-	13,038,358
Construction in progress	2,348,641	115,454	-	2,464,095
Total capital assets, not being depreciated	15,386,999	115,454	-	15,502,453
Capital asseted, being depreciated				
Buildings and improvements	167,667,758	-	-	167,667,758
Machinery and equipment	8,491,122	-	-	8,491,122
Total capital assets being depreciated	176,158,880	-	-	176,158,880
Less accumulated depreciation for:				
Buildings and improvements	(47,034,058)	(4,601,835)	-	(51,635,893)
Machinery and equipment	(7,018,480)	(552,552)	-	(7,571,032)
Total accumulated depreciation	(54,052,538)	(5,154,387)	-	(59,206,925)
Total capital assets being depreciated, net	122,106,342	(5,154,387)	-	116,951,955
Business-type activities capital assets, net	137,493,341	(5,038,933)	-	132,454,408

III. Detailed Notes on All Funds (continued)

C. Capital Assets (continued)

Depreciation expense was charged to functions of the primary government, as follows:

Governmental activities:		
General government	$	3,431,399
Public safety		6,240,015
Public works, including depreciation of general infrastructure assets		8,771,758
Health and welfare		185,915
Cultural and recreation		3,224,149
Community development, conserve/natural resources		1,101,054
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets		2,177,163
Total depreciation expense – governmental activities		25,131,453
Business-type activities:		
Arena fund	$	5,154,387

Construction Commitments

The County had outstanding construction commitments for various capital projects and improvements totaling $2,854,655 at December 31, 2021. This amount is reflected as an encumbrance, which is a part of the fund balance in the Capital Projects Funds, including the Building and Equipment Fund, Street, Bridge and Other Fund, Sales Tax Road and Bridge Fund, Road and Bridge Equipment Fund, and the Capital Improvement Fund. These commitments will be funded through special assessments, general obligation bonds, local sales tax, intergovernmental revenue and existing local resources.

D. Operating Leases

For 2021 the Bond and Interest Fund levied 2.193 mills, an increase of 0.422 mills from the 2020 budget. This was in response to general obligation and refunding bonds issued in 2020, with initial payments being made from the 2021 budget. Funding is budgeted to maintain a specific level of fund balance on a budgetary basis. In addition to general obligation debt service, this Fund also makes lease payments to the Sedgwick County Public Building Commission (PBC) for facilities operated by the County for which the PBC issued the debt. As reflected on the governmental funds balance sheet, the PBC Fund has $80.1 million in leases receivable, with $42.1 million in deferred lease receivables.

E. Long-Term Debt

General Obligation Bonds

Sedgwick County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities, roads, bridges, storm water drainage systems, and to refund past debt issuances. All general obligation bonds have been issued for governmental activities. General obligation bonds are direct obligations and pledge the full faith and credit of Sedgwick County. These bonds generally are issued as 20-year serial bonds with a level repayment schedule.

III. Detailed Notes on All Funds (continued)

E. Long-Term Debt (continued)

General obligation bonds outstanding at December 31, 2021 are as follows:

Purpose	Interest Rate	Amount
Governmental Activities – Road and Bridge	2.00 – 5.00%	$14,302,048
Governmental Activities – Facilities	2.00 – 5.00%	14,752,952
Governmental Activities – Refunding	2.00 – 5.00%	8,150,000
Governmental Activities – Comm. Development	4.00 – 5.00%	4,715,000
Total general obligation bonds outstanding		$ 41,920,000

Annual debt service requirements to maturity for general obligation bonds are as follows:

	Governmental Activities		
Year ending December 31	Principal	Interest	Totals
2022	$ 5,428,000	$ 1,056,379	$ 6,934,379
2023	4,257,000	1,272,054	5,529,054
2024	4,161,000	1,118,851	5,279,851
2025	3,941,000	964,096	4,905,096
2026	3,176,000	826,706	4,002,706
2027-2031	12,442,000	2,454,416	14,896,416
2032-2036	6,075,000	883,981	6,958,981
2037-2041	2,440,000	136,630	2,576,630
Totals	$ 41,920,000	$ 9,163,114	$ 51,083,114

During 2021, Sedgwick County did not issue any new general obligation debt.

Sedgwick County also issues special assessment debt. Prior to 2002, the County issued special assessment debt to provide funds for the construction of sewer systems and streets for residential and commercial development. The County sold the sewer system to the City of Wichita on April 1, 2001 and now only issues special assessment debt to provide funds for the construction of streets. Special assessment bonds will be repaid from amounts levied against the property owners benefited by the construction. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the County will provide resources to cover the deficiency until other resources, for example, foreclosure proceeds, are received. These bonds are issued as 15-year serial bonds with a level repayment schedule. During 2021, Sedgwick County did not issue any new special assessment debt. Special assessment bonds currently outstanding are as follows:

Purpose	Interest Rate	Amount
Governmental activities – Street and Sewer	2.00 – 5.20%	$ 1,585,000

III. Detailed Notes on All Funds (continued)

E. Long-Term Debt (continued)

Annual debt service requirements to maturity for special assessment bonds are as follows:

Year ending December 31	Governmental Activities		
	Principal	Interest	Totals
2022	$ 252,000	$ 63,169	$ 315,169
2023	258,000	52,313	310,313
2024	269,000	40,774	309,774
2025	274,000	28,286	302,286
2026	69,000	14,871	83,871
2027-2031	258,000	41,936	299,936
2032-2036	205,000	10,119	215,199
Totals	$ 1,585,000	$ 251,468	$ 1,836,468

Sedgwick County Public Building Commission Revenue Bonds

The SCPBC is a blended component unit of Sedgwick County. The SCPBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by a governmental entity. The SCPBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity, which operates it. The operating governmental entity guarantees the rentals under the SCPBC lease. The SCPBC has no power to levy taxes and revenue bonds issued by the SCPBC are not included in any legal debt limitations of Sedgwick County. SCPBC bonds do not constitute a debt or pledge the full faith and credit of Sedgwick County, except to the extent the lease agreement constitutes an unconditional obligation of the County. The County is the operating governmental entity on five of the seven issues outstanding (as indicated with a "*") with repayment schedules ranging from 5 to 20 years with one exception. The WSU Experiential Engineering 2014-3 is paid over 40 years to keep annual debt service under $2,500,000. The current bonds outstanding are as follows:

Purpose	Interest Rate	Amount
Public Safety Facilities & Equipment 2011-1	2.00 – 4.00%	$ 7,110,000
Juvenile Justice 2012-1 Refunding	2.00 – 3.00%	2,740,000
Juvenile Justice Complex 2014-1 Refunding	1.00 – 5.00%	3,340,000
Technical Education Complex 2014-2 Refunding	1.75 – 5.00%	19,140,000
^*WSU Experiential Engineering (Tax Exempt) 2014-3	1.50 – 5.00%	38,895,000
^*WSU Experiential Engineering 2014-4	1.95 – 3.90%	3,725,000
*Exploration Place Series 2015-1 Refunding	5.00%	1,010,000
Total		$ 75,960,000

^: These bond issues do not constitute an unconditional obligation of the County.
*: Direct borrowings

III. Detailed Notes on All Funds (continued)

E. Long-Term Debt (continued)

Annual debt service requirements to maturity for revenue bonds are as follows:

Year ending December 31	Component Unit – SCPBC Principal	Interest	Totals
2022	6,610,000	$ 3,017,950	$ 9,627,950
2023	5,840,000	2,740,745	8,580,745
2024	4,625,000	2,517,473	7,142,473
2025	4,815,000	2,327,904	7,142,904
2026	4,960,000	2,197,433	7,157,433
2027-2031	13,770,000	9,154,104	22,924,104
2032-2036	4,850,000	7,530,491	12,380,491
2037-2041	6,115,000	6,220,228	12,335,228
2042-2046	7,785,000	4,513,400	12,298,400
2047-2051	9,700,000	2,571,950	12,271,950
2052-2056	6,890,000	454,200	7,344,200
Totals	$ 75,960,000	$ 43,245,877	$ 119,205,877

SCPBC Revenue Bonds – WSU Experiential Engineering 2014-3 & 2014-4

On December 30, 2014, the SCPBC issued revenue bonds for Wichita State University (WSU) to finance the cost of constructing, furnishing, and equipping the first project part of the University's Innovation Campus. The proceeds of the bonds were deposited into an escrow trust account. Concurrent with the debt issuance, the SCPBC entered into a ground lease (as lessee) with the Kansas Board of Regents and a project lease (as lessor) with the Wichita State Board of Trustees. At December 31, 2021, the components of the net investment of this lease consist of:

Lease receivable	$ 80,122,456
Less unearned income	38,070,789
Net effect on statement of net position	$ 42,051,667

Annual debt service requirements to maturity for these revenue bonds are as follows:

Year ending December 31	Principal	Interest	Total
2022	620,000	1,868,681	2,488,681
2023	640,000	1,848,826	2,488,826
2024	660,000	1,827,041	2,487,041
2025	680,000	1,803,416	2,483,416
2026	705,000	1,777,958	2,482,958
2027-2031	3,975,000	8,437,154	12,412,154
2032-2036	4,850,000	7,530,491	12,380,491
2037-2041	6,115,000	6,220,228	12,335,228
2042-2046	7,785,000	4,513,400	12,298,400
2047-2051	9,700,000	2,571,950	12,271,950
2052-2056	6,890,000	454,200	7,344,200
Total	$ 42,620,000	$ 38,853,346	$ 81,473,346

III. Detailed Notes on All Funds (continued)

E. Long-Term Debt (continued)

Direct Borrowings & Direct Placements

In accordance with GASB 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, which was implemented during the year ended on December 31, 2019, the County is now required to disclose information about direct borrowings and direct placements of debt separately from other debt. The County's outstanding notes from direct borrowings and direct placements related to governmental activities total $43,630,000. There are no unused lines of credit or assets pledged as collateral for debt at December 31, 2021.

The outstanding notes from direct borrowings relating to the Exploration Place Series 2015-1 Refunding in the amount of $1,010,000 contain a provision in the original bond agreement from 1997. In the event of a default, outstanding notes from direct borrowings related to the Series 2015-1 Refunding contain (1) a provision if the payment of the principal, premium, or interest are not made when due, INTRUST Bank, N.A. may take whatever action at law or in equity necessary or desirable to collect the rental payments due under the Exploration Place Lease Agreement; (2) a provision if SCPBC defaults in the due and punctual performance of any of the covenants, conditions, agreements, and provisions contained in the Bonds (other than those relating to continuing disclosure requirements) and the default continues for thirty days after written notices specifying such default, INTRUST Bank, N.A. may take whatever action at law or in equity is necessary or desirable to enforce the performance, observance, or compliance by SCPBC with any covenant, condition, or agreement by SCPBC; or (3) an event of default as defined in the lease has occurred, INTRUST Bank, N.A. may take whatever action SCPBC would be entitled to take, and shall take whatever action required of SCPBC pursuant to the lease in order to remedy the event of default. This bond series is set to be paid in full in 2022.

Fire District Lease Agreements

In 2014, 2016, 2019, and 2021, the County entered into six lease agreements as lessee for financing the acquisition of major equipment for the Fire District. The 2014 lease has been paid in full as of December 31, 2021. These lease agreements qualify as capital leases for accounting purposes, and therefore have been recorded at the present value of the future minimum lease payments as of the inception date. The assets acquired through the capital leases are as follows:

	Governmental Activities
Asset:	
Machinery and equipment	$ 7,085,670
Less: accumulated depreciation	2,928,639
Total	$ 4,157,031

III. Detailed Notes on All Funds (continued)

E. Long-Term Debt (continued)

The future minimum lease obligations and the net present value of the minimum lease payments as of December 31, 2021, were as follows:

Year ending December 31	Governmental Activities
2022	421,231
2023	625,753
2024	625,753
2025	625,753
2026	501,092
2027-2031	752,864
Total minimum lease payments	3,552,446
Less: amount representing interest	158,944
Total	$ 3,393,502

Changes in Noncurrent Liabilities

Internal Service Funds predominantly serve the governmental funds. Accordingly, long-term liabilities of the Internal Service Funds are included as part of the totals for governmental activities. At year-end, claims payable totaling $3,916,200 are included in the amounts below. Claims are generally liquidated by the appropriate Internal Service Fund. The net pension liability will be liquidated primarily through KPERS employer contributions made primarily from the governmental funds. Generally, compensated absences and the total other postemployment benefits (OPEB) liability are liquidated by the General Fund. Noncurrent liability activity for the year ended December 31, 2021, is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	$ 47,807,000	$ -	$ 5,887,000	$ 41,920,000	$ 5,428,000
Revenue bonds	82,370,000	-	6,410,000	75,960,000	6,610,000
Special assessment debt with government commitment	1,913,000	-	328,000	1,585,000	252,000
Total bonds payable	132,090,000	-	12,625,000	119,465,000	12,290,000
Capital lease payable	1,504,503	2,525,309	636,310	3,393,502	421,231
Claims payable	4,084,200	29,205,762	29,373,762	3,916,200	3,313,700
Compensated absences	7,350,000	7,150,813	7,350,813	7,150,000	6,515,000
Governmental activities	145,028,703	38,881,884	49,985,885	133,924,702	22,539,931
Premium/(Discount)	6,275,132	-	910,545	5,364,587	-
Noncurrent liabilities	$ 151,303,835	$ 38,881,884	$ 50,896,430	$ 139,289,289	$ 22,539,931
		Total OPEB liability		27,176,723	
		Net pension liability		119,859,652	
		Total noncurrent liabilities		$ 286,325,664	

III. Detailed Notes on All Funds (continued)

F. Interfund Transfers

A summary of interfund transfers is as follows:

	Transfers In:						
	General Fund	Federal/State Assistance Fund	Debt Service Fund	Debt Proceeds Fund	Nonmajor Governmental Funds	Internal Service Funds	Totals
Transfers out:							
General Fund	$ -	$ 66,124	$ 1,686,212	$ -	$ 1,686,321	$ 3,540,888	$ 6,979,545
Federal/State Assistance Fund	3,944	17,235	-	-	-	-	21,179
Debt Proceeds Fund	-	-	-	-	2,171,612	-	2,171,612
Nonmajor Governmental Funds	63,984	147,510	726,605	-	917,650	2,908,982	4,764,731
Internal Service Funds	-	-	-	-	3,939,459	-	3,939,459
Total	$ 67,928	$ 230,869	$ 2,412,817	$ -	$ 8,715,042	$ 6,449,870	$ 17,876,526

Transfers are used to [1] move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, [2] move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments become due, and [3] use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

G. Interfund Receivables and Payables

Interfund balances result from the time lag between the dates that [1] interfund goods and services are provided or reimbursable expenditures occur, [2] transactions are recorded in the accounting system, and [3] payments between funds are made. Interfund payables at year-end relate to amounts spent in certain capital projects funds that have yet to be repaid from long-term financing from the Debt Proceeds Fund.

A summary of interfund receivables and payables at December 31, 2021 is as follows:

	Interfund Receivable	Interfund Payable
Debt Proceeds Fund	$ 779,471	$ -
Nonmajor Capital Projects Funds:		
Building and Equipment Fund	-	779,471
	$ 779,471	$ 779,471

III. Detailed Notes on All Funds (continued)

G. Interfund Receivables and Payables (continued)

During 2013 and 2014, interfund loans were made between the General Fund and the Capital Improvement Fund to provide for the funding of Fire Stations 34 and 36. These advance receivables and payables as of December 31, 2021 are supported by note agreements specifying payment dates and interest amounts and are as follows:

	Advance Receivables	Advance Payables
General Fund	$ 3,874,602	
Nonmajor Capital Projects Fund:		
Capital Improvement Fund		$ 3,874,602
	$ 3,874,602	$ 3,874,602

IV. Other Information

A. Risk Management

The County's property and casualty insurance coverage consists of both a self-insurance program and insurance policies purchased from various insurance carriers. The overall cost of insurance coverage has increased significantly the past three years. There have not been any settlements in excess of insurance coverage during any of the prior three fiscal years. Exposure to various risks associated with weather related incidents such as wind, hail, and storm damage is covered by a property insurance policy.

Risks associated with the operation of the INTRUST Bank Arena include loss related to theft, damage or destruction of assets, and natural disasters. These risks are covered by commercial insurance. Settlements from these risks have not exceeded insurance coverage for the past three years.

Health/Dental/Life Insurance Reserve Fund the County has a self-funded insurance fund for health claims. Claims for county employees are administered through a third-party administrator for the County's self-insured plan. Premiums are paid by employer and employee contributions into an internal service fund and are available to pay claims and costs of an administrative service agreement. An excess insurance policy covers individual claims in excess of $500,000. Incurred but not reported claims of $2,400,000 have been accrued as a liability. In 2021, $27,689,562 was paid as claims. The outstanding claims liability is calculated from historical data and future expectations. This includes an estimated liability for known claims as well as an estimated liability for claims incurred but not reported.

Workers' Compensation the County provides workers' compensation benefits through a self-insured plan that has been approved by the State of Kansas. Workers' compensation claims are administered by Risk Management, with the assistance of a contract attorney. Funding (premiums) for this self-insurance plan is allocated to County departments. Premiums are determined by a formula that uses both paid claims and the actual number of claims. The County does maintain reserves and pays all expenses for this plan from the Workers' Compensation Reserve Fund.

IV. Other Information (continued)

A. Risk Management (continued)

Risk Management Reserve Fund the Risk Management Reserve Fund was established for the purpose of providing a contingency fund to pay self-insured claims, retentions and deductibles, and to provide an additional source of funding for the self-insured law enforcement liability, general liability, and public official's liability. Property insurance is maintained with a commercial carrier. Property claims have a $250,000 deductible per claim. In 2021, $338,587 was paid on claims. An additional $2,359,020 of insurance proceeds was paid to repair roofs at the Sedgwick County Zoo related to a 2019 hail storm.

The following is a summary of the changes in the unpaid claims liability:

	Workers' Compensation	Health/Dental Life Insurance
December 31,2019 liability balances	$ 1,776,300	$ 2,100,000
2020 Claims and changes in estimates	1,604,799	29,408,711
2020 Claim payments	(1,696,899)	(29,108,711)
December 31, 2020 liability balances	1,684,200	$ 2,400,000
2021 Claims and changes in estimates	1,817,275	27,689,562
2021 Claim payments	(1,985,275)	(27,689,562)
December 31, 2021 liability balances	$ 1,516,200	$ 2,400,000

Net position available for self-insurance expenses and future catastrophic losses are as follows:

Health/Dental/Life Insurance Reserve Fund	$ 8,931,279
Workers' Compensation Reserve Fund	2,867,912
Risk Management Reserve Fund	2,564,147

IV. Other Information (continued)

B. Commitments

Encumbrances - The County uses encumbrances to control expenditure commitments for the year and to enhance cash management. Encumbrances represent commitments related to executed contracts not yet performed and purchase orders not yet filled. Commitments for such expenditure of monies are encumbered to reserve a portion of applicable appropriations. Encumbrances still open at year end are not accounted for as expenditures and liabilities but, rather, as restricted, committed, or assigned fund balance. As of December 31, 2021, the County's governmental funds had a total of $6.733 million in encumbrances, which were reported as following:

	General Fund	Federal/State Assistance Fund	Other Governmental Funds	Total Governmental Funds
Restricted				
General Government	$ 1,268,831	$ -	$ 30,518	$ 1,299,349
Debt Service	-	-	-	-
Public Safety	378,554	672,676	100,485	1,151,715
Public Works	-	-	15,869	15,869
Health & Welfare	41,272	1,178,817	96,104	1,316,192
Capital Outlay				
Road Improvements	-	-	1,541,246	1,541,246
Bridge Improvements	-	-	922,795	922,795
Committed				
Public Safety	-	-	88,419	88,419
Capital Outlay				
Buildings	-	-	70,144	70,144
Building Improvements	-	-	163,583	163,583
Other Improvements	-	-	7,210	7,210
Outdoor Warning Devices	-	-	1,470	1,470
Drainage Improvements	-	-	43,288	43,288
Assigned				
Public Works	659	-	-	659
Culture & Recreation	6,504	-	-	6,504
Capital Outlay				
Buildings	-	-	6,600	6,600
Equipment Upgrades	-	-	98,321	98,321
Total Reserved for Encumbrances	**$ 1,695,819**	**$ 1,851,493**	**$ 3,186,049**	**$ 6,733,361**

C. Contingent Liabilities

The County is a defendant in various legal actions pending or in process for tax appeals, property damage, and miscellaneous claims. The ultimate liability that might result from the final resolution of the above matters is not presently determinable. Management and the County's counsel are of the opinion that the final outcome of the cases will not have an adverse material effect on the County's financial statements.

IV. Other Information (continued)

D. Tax Abatements

There are currently two programs being utilized in Sedgwick County that offer tax abatements for economic development purposes. Both operate by granting an exemption on part or all of a property's assessed, or taxable, valuation.

Economic Development Exemptions (EDX)

Article 11, Section 13 of the Kansas Constitution gives counties and cities the authority to exempt from ad valorem taxation all or any portion of the valuation of buildings, land or other improvements used to facilitate business expansion and new employment creation. Such economic development exemptions may be in effect for up to 10 years.

Exempt Industrial Revenue Bonds (IRB)

Kansas Statutes Annotated 79-213 et.seq. establish procedures by which the taxable value of real or personal property being financed by industrial revenue bonds may be wholly or partially exempt. In Sedgwick County, IRB exemptions granted by the County and several of the cities are currently in effect. The table below shows taxes that are foregone by the County government and the Fire District for both EDX & IRB abatements whether issued by the County or by another municipal government that reduce County revenues.

Abated Taxes

Location of Exempt Property	Sedgwick County	Fire District	Total
	IRB		
County	$ 388,972	$ 236,897	$ 625,869
Cities	2,176,023	553,710	2,729,733
Total IRB	$ 2,564,995	$ 790,607	$ 3,355,602
	EDX		
County	$ -	$ -	$ -
Cities	395,467	20,236	415,703
Total EDX	$ 395,467	$ 20,236	$ 415,703
Tax Abatements	$ 2,960,462	$ 810,843	$ 3,771,305

The abated taxes reflect the amounts that would have been levied on behalf of the County and the Fire District on the 2020 tax roll to fund expenditures during calendar year 2021 were it not for the tax exemption.

IV. Other Information (continued)

E. Pending Governmental Accounting Standards

GASB Statement No. 87*, Leases*, establishes a single approach to accounting for and reporting leases by state and local governments. The standard addresses the reporting for governments that are lessors or lessees. GASB 87 is effective for financial statements for the County's fiscal year ending December 31, 2022.

GASB Statement No. 91, *Conduit Debt Obligations*, establishes a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. GASB 91 is effective for financial statements for the County's fiscal year ending December 31, 2022.

GASB Statement No. 92, *Omnibus 2020*, the objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. GASB 92 is effective for financial statements for the County based on specific paragraph effective dates specified in the standard.

GASB Statement No. 93*, Replacement of Interbank Offered Rates*, the objectives of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. GASB 93 is effective for financial statements for the County's fiscal year ending December 31, 2022.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, the objectives of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). GASB 94 is effective for financial statements for the County's fiscal year ending December 31, 2023.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, the objectives of this Statement it to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). GASB 96 is effective for financial statements for the County's fiscal year ending December 31, 2023.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans-an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*, the primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution OPEB plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits

IV. Other Information (continued)

E. Pending Governmental Accounting Standards (continued)

provided through those plans. GASB 97 is effective for financial statements for the County's fiscal year ending December 31, 2022, except for paragraphs 4 and 5, which are effective currently.

F. Defined Benefit Pension Plans

General Information about the Pension Plans

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et. seq*. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report, which can be found on the KPERS website at http://www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Benefits provided. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Benefits are established by statute and may only be changed by the Legislature. Members (except Police and Firemen) with ten or more years of credited service, may retire as early as age 55 (Police and Firemen may be age 50 with 20 years of credited service), with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited service, or whenever an employee's combined age and years of credited service equal 85 "points" (Police and Firemen's normal retirement ages are age 60 with 15 years of credited service, age 55 with 20 years, age 50 with 25 years, or any age with 36 years of service).

Monthly retirement benefits are based on a statutory formula that includes final average salary and years of service. When ending employment, members may withdraw their contributions from their individual accounts, including interest. Members who withdraw their accumulated contributions lose all rights and privileges of membership. For all pension coverage groups, the accumulated contributions and interest are deposited into, and disbursed from, the membership accumulated reserve fund as established by K.S.A. 74-4922.

Members choose one of seven payment options for their monthly retirement benefits. At retirement, a member may receive a lump sum payment of up to 50% of the actuarial present value of the members lifetime benefit. His or her monthly retirement benefit is then permanently reduced based on the amount of the lump sum. Benefit increases, including ad hoc post retirement benefit increases, must be passed into law by the Kansas Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas.

The 2012 Legislature made changes affecting new hires, current member employees and employers. A new KPERS 3 cash balance retirement plan for new hires, starting January 1, 2015, was created. Normal retirement age for KPERS 3 is 65 with five years of service or 60 years of age with 30 years of service. Early retirement is available at age 55 with ten years of service, with a reduced benefit. Monthly benefit options are an annuity benefit based on the account balance at retirement.

For all pension coverage groups, the retirement benefits are disbursed from the retirement benefit payment reserve fund as established by K.S.A. 74-4922.

IV. Other Information (continued)

F. Defined Benefit Pension Plans (continued)

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contributions rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. K.S.A. 74-4975 establishes the KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3, and KP&F be determined based on the results of each annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate was 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $10,100,292 for KPERS and $8,727,539 for KP&F for the year ended December 31, 2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Although KPERS administers one cost-sharing multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense are determined separately for each group of the plan. The County participates in the local KPERS group and the KP&F group.

At December 31, 2021, the County reported a liability of $62,787,458 for KPERS and $57,072,194 for KP&F for its proportionate share of the KPERS' collective net pension liability. The collective net pension liability was measured by KPERS as of June 30, 2021, and the total pension liability used to calculate the collective net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to the measurement date of June 30, 2021. The County's proportion of the collective net pension liability was based on the ratio of the County's actual contributions to KPERS and KP&F, relative to the total employer and nonemployer contributions of the KPERS and KP&F for the fiscal year ended June 30, 2021. The contributions used exclude contributions made for prior service, excess benefits and irregular payments. At June 30, 2021, the County's proportion and change from its proportion measured as of June 30, 2020 were as follows:

	Net pension liability as of December 31, 2021	Proportion as of June 30, 2021	Increase(decrease) in proportion from June 30, 2020
KPERS (local)	$ 62,787,458	5.232%	(0.099)%
KP&F	57,072,194	5.981%	(0.210)%
	$ 119,859,652		

IV. Other Information (continued)

F. Defined Benefit Pension Plans (continued)

For the year ended December 31, 2021, the County recognized pension expense of $4,763,761 for KPERS and $7,072,114 for KP&F. At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

KPERS	**Deferred Outflows of Resources**	**Deferred Inflows of Resources**
Difference between expected and actual experience	$ 2,478,365	$ (568,513)
Net difference between projected and actual earnings on pension plan investments	-	(22,295,654)
Changes in proportionate share	242,308	(1,855,256)
Changes in assumptions	12,359,786	-
County contributions subsequent to measurement date	5,627,697	-
Total	$ 20,708,156	$ (24,719,423)

KP&F	**Deferred Outflows of Resources**	**Deferred Inflows of Resources**
Difference between expected and actual experience	$ 4,503,424	$ -
Net difference between projected and actual earnings on pension plan investments	-	(14,972,967)
Changes in proportionate share	-	(3,498,816)
Changes in assumptions	7,259,663	-
County contributions subsequent to measurement date	4,955,593	-
Total	$ 16,718,680	$ (18,471,783)

IV. Other Information (continued)

F. Defined Benefit Pension Plans (continued)

The $10,583,290 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as increases (decreases) to pension expense as follows:

KPERS

Year ended December 31:	Deferred Outflows (Inflows) of Resources
2022	$ (1,402,903)
2023	(1,317,825)
2024	(1,806,637)
2025	(5,502,337)
2026	390,738
	$ (9,638,964)

KP&F

Year ended December 31:	Deferred Outflows (Inflows) of Resources
2022	$ (634,363)
2023	(914,148)
2024	(1,564,966)
2025	(3,841,095)
2026	245,876
	$ (6,708,696)

Actuarial assumptions. The total pension liability for KPERS in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	2.75% (no change from prior year)
Salary increases	3.50% to 12.00%, including inflation (0.25% increase from prior year)
Investment rate of return	7.25%, compounded annually, net of investment expense and including price inflation (0.25% decrease from prior year)

Mortality rates were based on the RP 2014 Mortality Tables, with age setbacks and age set forwards as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using Scale MP-2016.

IV. Other Information (continued)

F. Defined Benefit Pension Plans (continued)

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study conducted for the three-year period beginning January 1, 2016. The experience study is dated January 7, 2020.

The actuarial assumptions changes adopted by the Pension Plan for all groups based on the experience study were as follows:

- Investment return assumption was lowered from 7.50% to 7.25%.
- Salary assumption was increased from 3.25% to 3.50%.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. Best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study, dated January 7, 2020, as provided by KPERS' investment consultant, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equities	23.50%	5.20%
Non-U.S. Equities	23.50	6.40
Private Equity	8.00	9.50
Private Real Estate	11.00	4.45
Yield Driven	8.00	4.70
Real return	11.00	3.25
Fixed Income	11.00	1.55
Short-term investments	4.00	0.25
Total	100%	

Discount rate. The discount rate used by KPERS to measure the total pension liability at the measurement date of June 30, 2021 was 7.25%. The discount rate used to measure the total pension liability at the prior measurement date of June 30, 2020 was 7.50%. The projection of cash flows used to determine the discount rate was based on member and employer contributions. The Local employers do not necessarily contribute the full actuarial determined rate. Based on legislation passed in 1993 and subsequent legislation, the employer contribution rates certified by the KPERS' Board of Trustees for this group may not increase by more than the statutory cap. The statutory cap for the State fiscal year 2021 was 1.2%. The Local employers are currently contributing the full actuarial contribution rate. Employers contribute the full actuarial determined rate for KP&F. The expected employer actuarial contribution rate was modeled for future years for these groups, assuming all actuarial assumptions are met in the future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

IV. Other Information (continued)

F. Defined Benefit Pension Plans (continued)

Sensitivity of the County's proportionate share of the collective net pension liability to changes in the discount rate. The following presents the County's proportionate share of the collective net pension liability calculated using the discount rate of 7.25%, as well as what the County's proportionate share of the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
County's KPERS proportionate share of the net pension liability	$ 103,279,270	$ 62,787,458	$ 28,829,940
County's KP&F proportionate share of the net pension liability	85,659,908	57,072,194	33,158,571
	$ 188,939,178	$119,859,652	$ 61,988,511

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued KPERS financial report.

G. Postemployment Benefits Other than Pensions

County's OPEB Plan

Plan Description

The County sponsors a single-employer defined benefit healthcare plan that provides healthcare benefits, including medical, dental and vision, to retirees. Retiree health coverage is provided for under K.S.A. 12-5040. Employees who retire with at least 10 years of cumulative service with the County and commence retirement or disability benefits under KPERS are eligible for benefits. The funding policy of the County is to pay premiums as they come due through the Health/Dental/Life Insurance Reserve internal service fund. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75. There is no stand-alone financial report for the plan.

Benefits Provided

County retirees pay the same premiums charged to COBRA participants for medical, dental and vision coverage. The COBRA rates being paid by retirees for benefits are typically lower than those for individual health insurance policies. The difference between these two amounts is the implicit rate subsidy, which is considered OPEB.

Retirees and spouses have the same benefit as active employees. Retiree coverage terminates either when the retiree becomes covered under another employer health plan, or when the retiree reaches the Medicare eligibility age, which is currently age 65. Spousal coverage is available until the retiree becomes covered under another employer health plan, attains Medicare eligibility age, or dies.

IV. Other Information (continued)

G. Postemployment Benefits Other than Pensions (continued)

Funding Policy

The premium requirements of plan members and the County are established and may be amended by the BOCC. The required premium is based on projected pay-as-you-go financing requirements. For year ended December 31, 2021, Sedgwick County's benefit payments were $951,041. County retirees pay 100% of their healthcare premiums; the County is not required to share costs of retiree premiums.

Covered Employees

At December 31, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	207
Active employees	2,481
TOTAL	2,688

Total OPEB Liability

The County's total OPEB liability of $23,267,278 was measured as of December 31, 2021.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost-method	**Entry-age**
Inflation	2.50%
Salary increases	2.50%
Discount rate	2.05%
Healthcare cost trend rates	6.00% for 2021, decreased by 0.25% per year to an ultimate rate of 4.5% for 2028 and later years
Retiree share of benefit cost	Retirees and spouses pay 102% of the group premium rates

Changes in assumptions relate to changing the discount rate from 1.97% to 2.05% and the mortality improvement scale was updated to MP-2021 scale. The total OPEB liability decreased $839,386 due to the change in discount rate.

The discount rate was based on the average of the S&P Municipal Bond 20 Year High Grade and Fidelity GO AA-20 Year published yields.

IV. Other Information (continued)

G. Postemployment Benefits Other than Pensions (continued)

Mortality rates were based on the PUBH-2010 General Employees and Public Safety Mortality and the MP-2021 Improvement Scale.

Disability and retirement rates were based on those utilized for the KPERS-Local and KP&F-Local pension valuations.

The actuarial assumptions used in the December 31, 2021 valuation were based on an experience analysis of the plans past experience, the actuary's experience with plans of similar size, plan design, retiree contribution level and assumptions used in the County's participation in the corresponding pension plan through KPERS and KP&F, as applicable.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at beginning of year	$ 24,106,664
Changes for the year:	
Service cost	1,767,311
Interest	464,507
Differences between expected and actuarial experience	(1,598,264)
Changes in assumptions or other inputs	(412,529)
Benefit payments	(951,041)
Interest rate subsidy fullfillment	(109,370)
Net changes	(839,386)
Balance at end of year	$ 23,267,278

Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.05%) or 1 percentage point higher (3.05%) than the current discount rate:

	1% Decrease (1.05%)	Current Discount Rate (2.05%)	1% Increase (3.05%)
Total OPEB liability	$ 25,655,044	$ 23,267,278	$ 21,095,326

IV. Other Information (continued)

G. Postemployment Benefits Other than Pensions (continued)

The table below presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (5.0% decreasing to 3.5%) or 1 percentage point higher (7.0% decreasing to 5.5%) than the current healthcare cost trend rates:

	1% Decrease (5.0% decreasing to 3.5%)	Healthcare Cost Trend Rates (6.0% decreasing to 4.5%)	1% Increase (7.0% decreasing to 5.5%)
Total OPEB liability	$ 20,401,849	$ 23,267,278	$ 26,943,925

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.

For the year ended December 31, 2021, the County recognized OPEB expense of $2,274,254. At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ -	$ (2,106,898)
Changes in assumptions	2,761,464	(1,010,264)
Total	$ 2,761,464	$ (3,117,162)

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

	Deferred Outflows (Inflows) of Resources
Year ended December 31:	
2022	$ 42,436
2023	42,436
2024	42,436
2025	42,436
2026	6,996
Thereafter	(532,438)
	$ (355,698)

IV. Other Information (continued)

G. Postemployment Benefits Other than Pensions (continued)

KPERS Death and Disability OPEB Plan

*Plan Description***.** The County participates in an agent multiple-employer defined benefit other post-employment benefit (OPEB) plan which is administered by KPERS. The Plan provides long-term disability benefits and life insurance benefit for disabled members to KPERS members, as provided by K.S.A. 74-04927. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. Because the trust's assets are used to pay employee benefits other than OPEB, no assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75. There is no stand-alone financial report for the plan.

Benefits provided:

Benefits are established by statute and may be amended by the KPERS Board of Trustees. The Plan provides long-term disability benefits equal to 60% (prior to January 1, 2006, 66 2/3%) of annual compensation, offset by other benefits. Members receiving long-term disability benefits also receive credit towards their KPERS retirement benefits and have their group life insurance coverage continued under the waiver premium provision.

Long-term disability benefit: Monthly benefit is 60% of the member's monthly compensation, with a minimum of $100 and maximum of $5,000. The monthly benefit is subject to reduction by deductible sources of income, which include Social Security primary disability or retirement benefits, workers' compensation benefits, other disability benefits from any other source by reason of employment, and earnings from any form of employment. If the disability begins before age 60, benefits are payable while disability continues until the member's 65th birthday or retirement date, whichever occurs first. If the disability occurs after age 60, benefits are payable while disability continues, for a period of 5 years or until the member retires, whichever occurs first. Benefit payments for disabilities caused or contributed to by substance abuse or non-biologically based mental illnesses are limited to the term of the disability or 24 months per lifetime, whichever is less. There are no automatic cost-of-living increase provisions. KPERS has the authority to implement an ad hoc cost-of living increase.

Group life waiver of premium benefit: Upon the death of an employee who is receiving monthly disability benefits, the plan will pay a lump-sum benefit to eligible beneficiaries. The benefit amount will be 150% of the greater of the member's annual rate of compensation at the time of disability or the member's previous 12 months of compensation at the time of the last date on payroll. If the member has been disabled for 5 or more years, the annual compensation or salary rate at the time of death will be indexed using the consumer price before the life insurance benefit is computed. The indexing is based on the consumer price index, less one percentage point, to compute the death benefit. If a member is diagnosed as terminally ill with a life expectancy of 12 months or less, the member may be eligible to receive up to 100% of the death benefit rather than having the benefit paid to the beneficiary. If a member retires or disability benefits end, the member may convert the group life insurance coverage to an individual life insurance policy.

IV. Other Information (continued)

G. Postemployment Benefits Other than Pensions (continued)

Employees covered by benefit terms. At June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	26
Active employees	2,034
TOTAL	2,060

Total OPEB Liability

The County's total OPEB liability of $3,909,445 was measured as of June 30, 2021 and was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021.

Actuarial assumptions and other inputs. The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise noted:

Price Inflation	2.75%
Payroll growth	3.00%
Salary increases	3.50 – 10.00%, including price inflation
Discount rate	2.16%
Healthcare cost trend rates	Not applicable for the coverage in this plan
Retiree share of benefit cost	Not applicable for the coverage in this plan

The discount rate was based on the Bond Buyer General Obligation 20-Bond Municipal Index.

Mortality rates were based on the RP-2014 Mortality tables, as appropriate, with adjustment for mortality improvements based on Scale MP-2021.

The actuarial assumptions used in the June 30, 2021 valuation were based on an actuarial experience for the three-year period beginning January 1, 2016. Other demographic assumptions are set to be consistent with the actuarial assumptions reflected in the December 31, 2020 KPERS pension valuation.

IV. Other Information (continued)

G. Postemployment Benefits Other than Pensions (continued)

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at beginning of year	$3,772,609
Changes for the year:	
Service cost	401,405
Interest	89,414
Effect of economic/demographic gains or losses	(104,868)
Effect of assumptions changes or inputs	8,580
Benefit payments	(257,695)
Net changes	136,836
Balance at end of year	$3,909,445

Changes of assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period and demographic assumption updates based on the most recent KPERS experience study. The discount rate decreased from 2.21% on June 30, 2020 to 2.16% on June 30, 2021.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.16%) or 1-percentage-point higher (3.16%) than the current discount rate:

	1% Decrease (1.16%)	Current Discount Rate (2.16%)	1% Increase (3.16%)
Total OPEB liability	$ 4,077,933	$ 3,909,445	$ 3,736,971

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The healthcare trend rates do not affect the liabilities related to the long-term disability benefits sponsored by KPERS. Therefore, there is no sensitivity to a change in healthcare trend rates.

IV. Other Information (continued)

G. Postemployment Benefits Other than Pensions (continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2021, the County recognized OPEB expense of $490,301. At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 92,853	$ (256,774)
Changes in assumptions	257,181	(81,113)
Benefit payments subsequent to the measurement date	128,848	-
Total	$ 478,882	$ (337,887)

The County currently has no members receiving benefits under this plan. The $128,848 benefit payments made subsequent to the measurement date will be recognized as a reduction in the total OPEB liability for the year ended December 31, 2022. Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	Deferred Outflows (Inflows) of Resources
Year ended December 31:	
2022	$ (519)
2023	(519)
2024	(519)
2025	(519)
2026	3,144
Thereafter	11,079
	$ 12,147

Summary of OPEB Plans

As of December 31, 2021, the County's total OPEB liability, deferred inflows of resources and OPEB expense associated with the two OPEB plans are summarized as follows:

	2021
Total OPEB liability	$ 27,176,723
Deferred outflows of resources	3,240,346
Deferred inflows of resources	(3,455,049)
OPEB expense	2,764,555

IV. Other Information (continued)

H. Sedgwick County, Kansas Section 457(b) Deferred Compensation Plan

Plan Description

The County offers its employees a deferred compensation, defined contribution plan (Plan) created in accordance with Internal Revenue Code Section 457. A governmental 457(b) deferred compensation plan (457b Plan) is a retirement savings plan that allows eligible employees to supplement any existing retirement and pension benefits by saving and investing before-tax dollars through a voluntary salary contribution. Contributions and any earnings on contributions are tax-deferred until money is withdrawn. Distributions are subject to ordinary income tax. The plan is administered by Empower. Participants are comprised of all eligible employees of the County. All full-time employees are eligible.

2021 Particpant Count	
Participants who are currently employed and have an ending account balance	1,934
Participants who terminated employment and have an ending account balance	1,813
Participants with a zero ending account balance	179

The assets of the plan are held in trust, with the County as trustee, for the exclusive benefit of the plan participants and their beneficiaries. The assets cannot be diverted for any other purpose.

IV. Other Information (continued)

H. Sedgwick County, Kansas Section 457(b) Deferred Compensation Plan (continued)

Investment Policy

The deposits and investments of the 457(b) Plan are held separately from those of other County funds. Participating employees have the ability to invest in multiple mutual funds as investment options along with the ability to use a self-directed brokerage account for access to additional investment options.

Valuation of Investments

All investments in the 457(b) Plan are measured and reported at fair value and recorded as of the trade date. Fair value is based on quoted market prices at December 31, 2021. The following table presents the fair value measurements of assets and liabilities recognized in the accompanying statement of fiduciary net position measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2021:

		Fair Value Measurements Using		
	12/31/2021	Quoted Prices in Active Markets for Identical Assets (Level 1)	Signifigant Other Observable Inputs (Level 2)	Signifigant Unobservable Inputs (Level 3)
Equity Securities				
Mutual Funds-Equity	$ 76,771,828	$ 76,771,828	$ -	$ -

Level 1 Includes quoted prices (unadjusted) for identical assets or liabilities in an active market that the County can access at the measurement date.

Level 2 Includes inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly. Level 2 inputs include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets for liabilities.

IV. Other Information (continued)

H. Sedgwick County, Kansas Section 457(b) Deferred Compensation Plan (continued)

Level 3 Includes unobservable inputs for an asset or liability

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy.

Custodial credit, interest and credit risk

None of the Plan's investments at December 31, 2021 are subject to custodial credit, interest or credit risk.

I. Subsequent Events

Following widespread calls for greater federal action to provide financial relief to governments across the United States, President Biden and Congress provided additional funding related to COVID-19 through the American Rescue Plan Act (the "ARPA" or the "Plan").

Enacted into law on March 11, 2021 and building on previously enacted aid measures, such as the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"), the Plan adds $350 billion in emergency funding to state and local governments. However, unlike the CARES Act, which limited expenditures to costs directly related or incurred due to the pandemic, ARPA allows governments to use funding for a broader array of eligible purposes, though with additional compliance requirements.

Sedgwick County anticipates receiving approximately $100 million in fiscal relief funding. Eligible uses include support for vital public health and economic responses to the pandemic, premium pay to essential workers, lost government revenue replacement to prevent harmful cuts to government services, and necessary investments in water, sewer, and broadband infrastructure. Together, these uses are intended to lay the foundation for a stronger economic recovery.

Use of the funding extends through December 2024. The BOCC has allocated the full award through a spending plan adopted on March 23, 2022.

SEDGWICK COUNTY, KANSAS

REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2021

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget to Actual – Budgetary Basis
General Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive/
	Original	Final	Amounts	(Negative)
Revenues				
Property taxes	$ 130,995,348	$ 130,995,348	$ 135,789,729	$ 4,794,381
Sales taxes	27,811,885	27,811,885	34,586,866	6,774,981
Other taxes	399,279	399,279	253,286	(145,993)
Intergovernmental	657,704	657,704	1,150,642	492,938
Charges for services	14,199,436	14,199,436	15,403,838	1,204,402
Uses of money and property	7,532,186	7,532,186	5,302,687	(2,229,499)
Fines and forfeits	119,779	119,779	346,580	226,801
Licenses and permits	8,470,351	8,470,351	8,296,120	(174,231)
Reimbursed expenditures	5,934,149	5,934,149	6,092,597	158,448
Other	2,408,457	2,408,457	2,519,281	110,824
Total revenues	198,528,574	198,528,574	209,741,626	11,213,052
Expenditures				
Current:				
Personnel services	126,934,259	127,978,160	119,223,197	8,754,963
Contractual services	71,752,723	63,524,315	60,729,477	2,794,838
Commodities	7,253,819	8,122,857	6,976,945	1,145,912
Capital outlay	2,845,839	1,946,032	2,261,681	(315,649)
Total expenditures	208,786,640	201,571,364	189,191,300	12,380,064
Revenues over expenditures	(10,258,066)	(3,042,790)	20,550,326	23,593,116
Other financing sources (uses)				
Transfers from other funds	-	-	67,927	67,927
Transfers to other funds	(16,272,794)	(23,488,070)	(22,675,412)	812,658
Total other financing sources (uses)	(16,272,794)	(23,488,070)	(22,607,485)	880,585
Net change in fund balances	(26,530,860)	(26,530,860)	(2,057,159)	24,473,701
Fund balances beginning of year	26,530,860	26,530,860	96,113,804	69,582,944
Fund balances, end of year	$ -	$ -	$ 94,056,645	$ 94,056,645

REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2021

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget to Actual – Budgetary Basis
General Fund (continued)

Budget / GAAP Reconciliation

All legal operating budgets are prepared using the modified cash basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Accordingly, the data presented in the budgetary comparison statements differs from the data presented in the financial statements prepared in accordance with GAAP. The following schedule provides reconciliation from GAAP basis to budgetary basis for the General Fund.

	December 31, 2021
Fund balance, budgetary basis	$ 94,056,645
Current year encumbrances	1,695,819
Fair value adjustment of investments	(3,511,937)
Interdepartmental charges	(440,772)
Accrued revenues	(233,316)
Accrued expenditures	(3,279,969)
Fund balance, GAAP basis	$ 88,286,470

Defined Benefit Pension Plans

Share of the Collective Net Pension Liability
Kansas Public Employees Retirement System
Last Nine Fiscal Years*

	2021	2020	2019	2018	2017	2016	2015	2014	2013
County's proportion of the collective net pension liability:									
KPERS (local group)	5.232%	5.331%	5.386%	5.362%	5.445%	5.344%	5.525%	5.403%	5.475%
KP&F (police & firemen)	5.981%	6.191%	6.430%	6.451%	6.655%	6.735%	6.858%	6.825%	6.879%
County's proportionate share of the collective net pension liability	$ 119,859,652	$ 168,762,539	$ 140,339,426	$ 136,810,111	$ 141,282,887	$ 145,221,592	$ 122,343,954	$ 111,262,101	$ 139,254,285
County's covered payroll ^	$ 133,875,573	$ 137,559,196	$ 142,457,639	$ 138,127,377	$ 134,047,537	$ 127,025,880	$ 127,247,391	$ 122,530,074	$ 122,135,423
County's proportionate share of the collective net pension liability as a percentage of its covered payroll	90%	122.68%	98.51%	99.05%	105.40%	114.32%	96.15%	90.80%	114.02%
Plan fiduciary net position as a percentage of the total pension liability	76.40%	66.30%	69.88%	70.95%	67.12%	65.10%	64.95%	66.60%	59.94%

* GASB 68 requires presentation of ten years. As of December 31, 2021, only nine years of information is available.

^ Covered payroll is measured as of the measurement date ending June 30.

Defined Benefit Pension Plans (continued)

Schedule of County's Contributions
Kansas Public Employees Retirement System
Last Nine Fiscal Years*

	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	$ 18,827,831	$ 17,121,387	$ 17,610,863	$ 15,903,065	$ 14,547,001	$ 18,215,161	$ 16,216,371	$ 14,137,345	$ 12,199,406
Contributions in relation to the contractually required contribution	(18,827,831)	(17,121,387)	(17,610,863)	(15,903,065)	(14,547,001)	(18,215,161)	(16,216,371)	(14,137,345)	(12,199,406)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
County's covered payroll ^	$151,009,203	$137,763,316	$138,555,937	$134,392,946	$131,611,804	$126,822,618	$127,537,022	$124,775,254	$122,097,547
Contributions as a percentage of covered payroll	12.47%	12.43%	12.71%	11.83%	11.05%	14.36%	12.72%	11.33%	9.99%

* GASB 68 requires presentation of ten years. As of December 31, 2021, only nine years of information is available.

^ Covered payroll is measured as of the fiscal year end December 31.

Changes in benefit terms for KPERS. In the state fiscal year 2014, the KP&F group had a change in benefit terms. The Legislature increased this group's employee contributions to 7.15% and eliminated the reduction of employee contributions to 2.0% after 32 years of service. In addition, the maximum retirement benefit increased to 90% of final average salary (reached at 36 years of service). Before this change the maximum retirement benefit was limited to 80% of final average salary (reached at 32 years of service).

Effective January 1, 2014, KPERS 1 member's employee contribution rate increased to 5.0% and then on January 1, 2015, increase to 6.0%, with an increase in benefit multiplier to 1.85% for future years of service. For KPERS 2 members retired after July 1, 2012, the cost of living adjustment (COLA) is eliminated, but members will receive a 1.85% multiplier for all years of service.

January 1, 2015, the KPERS 3 cash balance plan became effective. Members enrolled in this plan are ones first employed in a KPERS covered position on or after January 1, 2015, or KPERS 1 or KPERS 2 members who left employment before vesting and returned to employment on or after January 1, 2015. The retirement benefit is an annuity based on the account balance at retirement.

For the state fiscal year 2017, the KP&F group had a change in benefit terms. The Legislature changed the duty-related death benefit for KP&F members to the greater of 50% of Final Average Salary and member's accrued retirement benefit under the 100% joint and survivor option, payable to the member's spouse. Including any benefits that may be due to child beneficiaries, the total monthly benefits may not exceed 90% of the member's Final Average Salary. Prior to this bill, the duty-related spousal death benefit for KP&F member was 50% of the Final Average Salary, and the maximum available to the family was 75% of the member's Final Average Salary.

For the state fiscal year 2017, the Legislature changed the working after retirement rules for members who retire on or after January 1, 2018. The key changes to the working after retirement rules were to lengthen the waiting period for KPERS members to return to work from 60 days to 180 days for members who retire before attaining age 62, remove the earnings limitation for all retirees and establish a single-employer contribution schedule for all retirees.

For the state fiscal year 2021, the Legislature provided an increased benefit for disabled members who pass away prior to retirement if the disability was service-connected. The monthly benefit is equal to 50% of the member's final average salary at disability plus 10% for each dependent child up to a maximum of 75% or the retirement benefit the member would have received if the member had retired on the date of death if there are no dependent children.

Defined Benefit Pension Plans (continued)

Changes in assumptions for KPERS. As a result of the experience study completed in November 2016, there were several changes made to the actuarial assumptions and methods since the prior valuation. The changes that impact all groups were effective December 31, 2016 and include:

- The price inflation assumption was lowered from 3.00% to 2.75%.
- The investment return assumption was lowered from 8.00% to 7.75%.
- The general wage growth assumption was lowered from 4.00% to 3.50%.
- The payroll growth assumption was lowered from 4.00% to 3.00%.

Changes from the November 2016 experience study that impacted individual groups are listed below:

KPERS:

- The post-retirement healthy mortality assumption was changed to the RP-2014 Mortality Table, with adjustments to better fit the observed experience for the various KPERS groups. The most recent mortality improvement scale, MP-2016, is used to anticipate future mortality improvements in the valuation process through the next experience study.
- The active member mortality assumption was modified to also be based on the RP-2014 Employee Mortality Table with adjustments.
- The retirement rates for the select period (when first eligible for unreduced benefits under Rule of 85) were increased, but all other retirement rates were decreased.
- Disability rates were decreased for all three groups.
- The termination of employment assumption was increased for all three groups.
- The interest crediting rate assumption for KPERS 3 members was lowered from 6.50% to 6.25%.

KP&F:

- The post-retirement healthy mortality assumption was changed to the RP-2014 Mortality Table with 1-year age set forward and the MP-2016, is used to anticipate future mortality improvements.
- The mortality assumption for disabled members was changed to the RP-2014 Disabled Lives Table (generational using MP-2016) with a 1-year age set forward.
- The active member mortality assumption was modified to the RP-2014 Employee Mortality Table with a 1-year age set forward with a 90% scaling factor.
- The retirement rates for Tier 1 were lowered and the ultimate assumed retirement age was changed from 63 to 65 for Tier 2.
- The termination of employment rates for Tier 2 were increased to better match the observed experience.

As a result of the experience study completed in January 2020, there were several changes made to the actuarial assumptions and methods since the prior valuation. The changes that impact all groups were effective December 31, 2019 and include:

- The investment return assumption was lowered from 7.75% to 7.50%.
- The general wage growth assumption was lowered from 3.50% to 3.25%.
- The payroll growth assumption was lowered from 3.00% to 2.75%.

December 31, 2020 assumption changes included a decrease of the investment return assumption from 7.75% to 7.25%.

Defined Benefit Pension Plans (continued)

Changes from the January 2020 experience study that impacted individual groups are listed below:

KPERS:

- Retirement rates were adjusted to partially reflect observed experience.
- Termination rates were increased for most KPERS groups.
- Disability rates were reduced.
- Factors for the State group that are used to anticipate higher liabilities due to higher final average salary at retirement for pre-1993 hires were modified to better reflect actual experience.
- The administrative expense load for contributions rates was increased from 0.16% to 0.18%.

KP&F:

- Retirement rates were adjusted to partially reflect observed experience.
- Factors for the KP&F group that are used to anticipate higher liabilities due to higher final average salary at retirement for pre-1993 hires were modified to better reflect actual experience.
- The administrative expense load for contributions rates was increased from 0.16% to 0.18%.

Postemployment Benefits Other than Pensions

Schedule of Changes in the County's Total OPEB Liability and Related Ratios

	2021	2020	2019	2018
Total OPEB liability				
Service cost	$ 1,767,311	$ 1,422,927	$ 1,238,660	$ 1,231,438
Interest	464,507	605,637	677,684	635,526
Differences between expected and actuarial experience	(1,598,264)	-	(994,321)	(180,089)
Change in assumptions	(412,529)	2,414,187	1,627,505	(944,160)
Benefit payments	(951,041)	(792,681)	(580,938)	(648,319)
Implicit rate subsidy	(109,370)	(114,423)	(199,699)	-
Net change in total OPEB liability	(839,386)	3,535,647	1,768,891	94,396
Total OPEB liability - beginning	24,106,664	20,571,017	18,802,126	18,707,730
Total OPEB liability - ending	**$ 23,267,278**	**$ 24,106,664**	**$ 20,571,017**	**$ 18,802,126**
Covered-employee payroll	$119,214,390	$ 118,276,383	$ 118,276,383	$ 120,999,328
Total OPEB liability as a percentage of covered-employee payroll	19.52%	20.38%	17.39%	15.54%

* GASB 75 requires presentation of ten years. As of December 31, 2021, only four years of information is available.

There are no assets accumulated in the trust to pay related benefits.

Changes in assumptions
Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period:
- The discount rate decreased from 3.68% on December 31, 2018 to 3.01% on December 31, 2019.
- The discount rate decreased from 3.01% on December 31, 2019 to 1.97% on December 31, 2020.
- The discount rate increased from 1.97% on December 31, 2020 to 2.05% on December 31, 2021.

Changes in assumptions and other inputs reflect the effects of changes in mortality assumption changes:
- December 31, 2019 - updated mortality assumption to the PUBH-2010 General Employees and Public Safety Mortality Tables reflecting the MP-2019 Projection Scale.
- December 31, 2020 - mortality improvement scale changed to MP-2020 scale.
- December 31, 2021 - mortality improvement scale changed to MP-2021 scale.

Postemployment Benefits Other than Pensions (continued)

Schedule of Changes in the County's
Death & Disability Total OPEB Liability and Related Ratios

Last Five Fiscal Years*

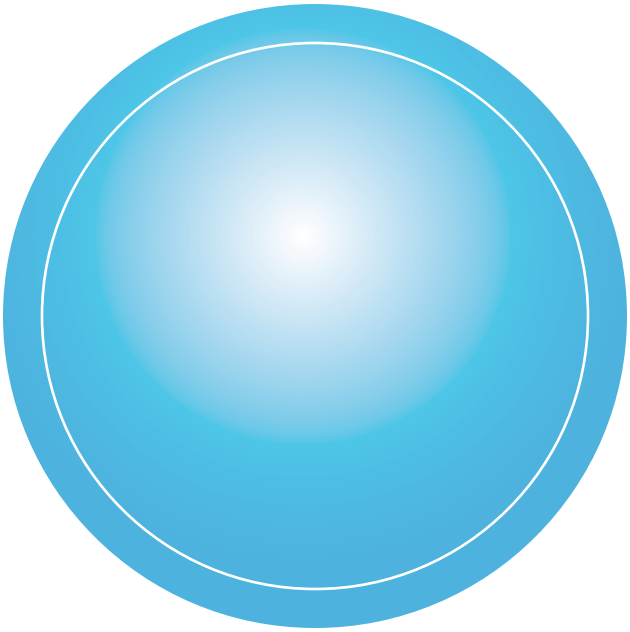
KPERS Death and Disability Plan

	2021	2020	2019	2018	2017
Measurement Date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017
Total OPEB liability					
Service cost	$ 401,405	$ 349,556	$ 332,742	$ 330,335	$ 347,567
Interest	89,414	123,629	134,426	115,650	93,246
Effect of economic/demographic gains or losses	(104,868)	(37,336)	(191,626)	158,126	-
Effect of assumptions changes or inputs	8,580	262,694	57,662	(47,001)	(110,687)
Benefit payments	(257,695)	(215,421)	(365,577)	(268,341)	(439,378)
Net change in total OPEB liability	136,836	483,122	(32,373)	288,769	(109,252)
Total OPEB liability - beginning	3,772,609	3,289,487	3,321,860	3,033,091	3,142,343
Total OPEB liability - ending	$ 3,909,445	$ 3,772,609	$ 3,289,487	$ 3,321,860	$ 3,033,091
Covered payroll	$ 133,875,573	$ 137,559,196	$ 142,457,639	$ 138,127,377	$ 134,047,537
Total OPEB liability as a percentage of covered payroll	2.92%	2.74%	2.31%	2.40%	2.26%

* GASB 75 requires presentation of ten years. As of December 31, 2021, only five years of information is available.
There are no assets accumulated in the trust to pay related benefits.
Changes of assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period:

- The discount rate increased from 2.85% on June 30, 2016 to 3.58% on June 30, 2017.
- The discount rate increased from 3.58% on June 30, 2017 to 3.87% on June 30, 2018.
- The discount rate decreased from 3.87% on June 30, 2018 to 3.50% on June 30, 2019.
- The discount rate decreased from 3.50% on June 30, 2019 to 2.21% on June 30, 2020.
- The discount rate decreased from 2.21% on June 30, 2021 to 2.16% on June 30, 2021.

GOVERNMENTAL FUNDS



2021

Division of Finance - 316-660-7591
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SEDGWICK COUNTY, KANSAS

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2021

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals
Assets:				
Cash, including investments	$ 29,874,303	$ 25,790	$ 40,548,428	$ 70,448,521
Due from other agencies	14,782	-	500	15,282
Accounts receivable	3,144,007	-	-	3,144,007
Property tax receivable	33,812,395	-	-	33,812,395
Sales tax receivable	-	-	3,302,438	3,302,438
Inventories, at cost	450,011	-	-	450,011
Total assets	$ 67,295,498	$ 25,790	$ 43,851,366	$ 111,172,654
Liabilities:				
Accounts payable	$ 461,444	$ -	$ 285,557	$ 747,001
Accrued wages	1,183,059	-	24,439	1,207,498
Due to other funds	-	-	779,471	779,471
Advance payable	-	-	3,874,602	3,874,602
Due to other entities	78,650	-	-	78,650
Total liabilities	1,723,153	-	4,964,069	6,687,222
Deferred Inflows of Resources:				
Deferred property tax revenue	33,812,395	-	-	33,812,395
Unavailable revenue - accounts receivable	310,254	-	-	310,254
Total deferred inflows of resources	34,122,649	-	-	34,122,649
Fund balances:				
Nonspendable:				
Inventories	450,011	-	-	450,011
Restricted:				
General Government	3,554,237	-	-	3,554,237
Debt Service	-	25,790	-	25,790
Public Safety	14,350,543	-	-	14,350,543
Public Works	1,933,353	-	-	1,933,353
Health and Welfare	2,201,748	-	-	2,201,748
Culture and Recreation	157,396	-	-	157,396
Community Development	21,359	-	-	21,359
Capital Outlay	-	-	19,952,733	19,952,733
Committed:				
Public Safety	4,284,392	-	-	4,284,392
Capital Outlay	-	-	7,659,100	7,659,100
Assigned:				
Public Safety	3,597,498	-	-	3,597,498
Public Works	899,159	-	-	899,159
Capital Outlay	-	-	12,066,990	12,066,990
Unassigned	-	-	(791,526)	(791,526)
Total fund balance	31,449,696	25,790	38,887,297	70,362,783
Total liabilities, deferred inflows of resources and fund balances	$ 67,295,498	$ 25,790	$ 43,851,366	$ 111,172,654

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
December 31, 2021

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Assets:				
Cash, including investments	$ 21,359	$ 1,077,064	$ 5,304,968	$ 1,110,878
Due from other agencies	-	2,542	12,240	-
Accounts receivable	-	-	3,082,167	-
Property tax receivable	8,012,774	-	-	2,574,772
Inventories, at cost	-	-	450,011	-
Total assets	$ 8,034,133	$ 1,079,606	$ 8,849,386	$ 3,685,650
Liabilities:				
Accounts payable	$ -	$ 26,643	$ 207,231	$ 30,943
Accrued wages	-	-	-	29,463
Due to other entities	-	-	-	-
Total liabilities	-	26,643	207,231	60,406
Deferred Inflows of Resources:				
Deferred property tax revenue	8,012,774	-	-	2,574,772
Unavailable revenue - accounts receivable	-	-	310,254	-
Total deferred inflows of resources	8,012,774	-	310,254	2,574,772
Fund balances:				
Nonspendable:				
Inventories	-	-	450,011	-
Restricted:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	1,052,963	-	1,050,472
Culture and Recreation	-	-	-	-
Community Development	21,359	-	-	-
Committed:				
Public Safety	-	-	4,284,392	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	3,597,498	-
Total fund balance	21,359	1,052,963	8,331,901	1,050,472
Total liabilities, deferred inflows of resources and fund balances	$ 8,034,133	$ 1,079,606	$ 8,849,386	$ 3,685,650

Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
$ 2,022,237	$ 106,198	$ 1,088,513	$ 157,396	$ 4,002,255	$ 2,232,616
-	-	-	-	-	-
402	100	413	-	-	-
5,288,431	-	-	-	-	-
-	-	-	-	-	-
$ 7,311,070	$ 106,298	$ 1,088,926	$ 157,396	$ 4,002,255	$ 2,232,616
$ 61,466	$ -	$ 118	$ -	$ 1,684	$ 101,351
206,709	-	38,408	-	-	33,081
78,650	-	-	-	-	-
346,825	-	38,526	-	1,684	134,432
5,288,431	-	-	-	-	-
-	-	-	-	-	-
5,288,431	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	4,000,571	2,098,184
1,232,689	-	700,664	-	-	-
-	-	-	-	-	-
-	-	-	157,396	-	-
-	-	-	-	-	-
-	-	-	-	-	-
443,125	106,298	349,736	-	-	-
-	-	-	-	-	-
1,675,814	106,298	1,050,400	157,396	4,000,571	2,098,184
$ 7,311,070	$ 106,298	$ 1,088,926	$ 157,396	$ 4,002,255	$ 2,232,616

(Continued)

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet (continued)
Nonmajor Governmental Funds - Special Revenue Funds
December 31, 2021

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Assets				
Cash, including investments	$ 98,313	$ 1,822,437	$ 181,703	$ 48,864
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
Total assets	$ 98,313	$ 1,822,437	$ 181,703	$ 48,864
Liabilities:				
Accounts payable	$ -	$ 21,064	$ -	$ -
Accrued wages	-	143,689	-	-
Due to other entities	-	-	-	-
Total liabilities	-	164,753	-	-
Deferred Inflows of Resources:				
Deferred property tax revenue	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General Government	-	1,657,684	-	-
Public Safety	-	-	181,703	48,864
Public Works	-	-	-	-
Health and Welfare	98,313	-	-	-
Culture and Recreation	-	-	-	-
Community Development	-	-	-	-
Committed:				
Public Safety	-	-	-	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	-	-
Total fund balance	98,313	1,657,684	181,703	48,864
Total liabilities, deferred inflows of resources and fund balances	$ 98,313	$ 1,822,437	$ 181,703	$ 48,864

Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals
$ 1,912,930	$ 8,653,293	$ 33,279	$ 29,874,303
-	-	-	14,782
-	60,925	-	3,144,007
-	17,936,418	-	33,812,395
-	-	-	450,011
$ 1,912,930	$ 26,650,636	$ 33,279	$ 67,295,498
$ 41	$ 10,903	$ -	$ 461,444
16,336	715,373	-	1,183,059
-	-	-	78,650
16,377	726,276	-	1,723,153
-	17,936,418	-	33,812,395
-	-	-	310,254
-	17,936,418	-	34,122,649
-	-	-	450,011
1,896,553	-	-	3,554,237
-	7,987,942	33,279	14,350,543
-	-	-	1,933,353
-	-	-	2,201,748
-	-	-	157,396
-	-	-	21,359
-	-	-	4,284,392
-	-	-	899,159
-	-	-	3,597,498
1,896,553	7,987,942	33,279	31,449,696
$ 1,912,930	$ 26,650,636	$ 33,279	$ 67,295,498

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2021

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Assets				
Cash, including investments	$ -	$ 3,240	$ 16,935,274	$ 52,963
Due from other agencies	-	-	500	-
Sales tax receivable	-	-	3,302,438	-
Total assets	$ -	$ 3,240	$ 20,238,212	$ 52,963
Liabilities:				
Accounts payable	$ 12,055	$ -	$ 261,040	$ -
Accrued wages	-	-	24,439	-
Due to other funds	779,471	-	-	-
Advance payable	-	-	-	-
Total liabilities	791,526	-	285,479	-
Fund balances:				
Restricted:				
Capital Outlay	-	-	19,952,733.00	-
Committed:				
Capital Outlay	-	3,240	-	-
Assigned:				
Capital Outlay	-	-	-	52,963
Unassigned	(791,526)	-	-	-
Total fund balance	(791,526)	3,240	19,952,733	52,963
Total liabilities and fund balances	$ -	$ 3,240	$ 20,238,212	$ 52,963

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals
$ 45,623	$ 11,542,755	$ 9,227,221	$ 2,741,352	$ 40,548,428
-	-	-	-	500
-	-	-	-	3,302,438
$ 45,623	$ 11,542,755	$ 9,227,221	$ 2,741,352	$ 43,851,366
$ -	$ 12,293	$ 169	$ -	$ 285,557
-	-	-	-	24,439
-	-	-	-	779,471
-	3,874,602	-	-	3,874,602
-	3,886,895	169	-	4,964,069
-	-	-	-	19,952,733.00
-	7,655,860	-	-	7,659,100
45,623	-	9,227,052	2,741,352	12,066,990
-	-	-	-	(791,526)
45,623	7,655,860	9,227,052	2,741,352	38,887,297
$ 45,623	$ 11,542,755	$ 9,227,221	$ 2,741,352	$ 43,851,366

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SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2021

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals
Revenues				
Property taxes	$ 45,691,995	$ -	$ -	$ 45,691,995
Emergency telephone services taxes	3,247,551	-	-	3,247,551
Sales taxes	-	-	16,318,641	16,318,641
Other taxes	138,882	-	-	138,882
Intergovernmental	8,711,118	-	157,183	8,868,301
Charges for services	26,019,832	-	-	26,019,832
Uses of money and property	8,936	-	1,212	10,148
Licenses and permits	87,734	-	-	87,734
Other	69,853	-	280,769	350,622
Total revenues	83,975,901	-	16,757,805	100,733,706
Expenditures				
Current:				
General government	5,491,561	-	-	5,491,561
Public safety	43,421,471	-	-	43,421,471
Public works	11,462,895	-	-	11,462,895
Health and welfare	5,659,597	-	-	5,659,597
Culture and recreation	15,511	-	-	15,511
Community Development	8,885,626	-	-	8,885,626
Capital outlay	264,974		21,583,610	21,848,584
Debt service:				
Principal	636,309	-	-	636,309
Interest and fiscal charges	32,287	-	-	32,287
Total expenditures	75,870,231	-	21,583,610	97,453,841
Excess (deficiency) of revenues over (under) expenditures	8,105,670	-	(4,825,805)	3,279,865
Other financing sources (uses)				
Transfers from other funds	-	-	8,715,042	8,715,042
Transfers to other funds	(1,855,749)	-	(2,908,982)	(4,764,731)
Proceeds from capital lease	-	-	2,525,309	2,525,309
Total other financing sources (uses)	(1,855,749)	-	8,331,369	6,475,620
Net change in fund balances	6,249,921	-	3,505,564	9,755,485
Fund balances, beginning of year	25,199,775	25,790	35,381,733	60,607,298
Fund balances, end of year	$ 31,449,696	$ 25,790	$ 38,887,297	$ 70,362,783

SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Revenues				
Property taxes	$ 8,897,485	$ 3,663,467	$ 4,560,206	$ 2,636,154
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	174,445	-	-
Charges for services	-	9,906	15,706,613	20,786
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	218	2,409	4,577
Total revenues	8,897,485	3,848,036	20,269,228	2,661,517
Expenditures				
Current:				
General government	-	-	6,006	-
Public safety	-	-	18,872,684	-
Public works	-	-	-	-
Health and welfare	-	3,433,610	-	2,225,987
Culture and recreation	-	-	-	-
Community Development	8,885,626	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	8,885,626	3,433,610	18,878,690	2,225,987
Excess (deficiency) of revenues over (under) expenditures	11,859	414,426	1,390,538	435,530
Other financing (uses)				
Transfers to other funds	-	-	-	(107,510)
Total other financing (uses)	-	-	-	(107,510)
Net change in fund balances	11,859	414,426	1,390,538	328,020
Fund balances, beginning of year	9,500	638,537	6,941,363	722,452
Fund balances, end of year	$ 21,359	$ 1,052,963	$ 8,331,901	$ 1,050,472

Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
$ 5,569,133	$ 363,784	$ -	$ -	$ -	$ -
-	-	-	-	3,247,551	-
-	-	-	52,195	-	-
5,054,880	-		-	-	3,456,593
-	89,808	2,076,350	-	-	1,071,350
-	-	-	-	1,260	-
21,600	-	57,234	-	-	-
48,321	106	212	-	732	3,478
10,693,934	453,698	2,133,796	52,195	3,249,543	4,531,421
-	-	-	-	-	-
-	-	-	-	2,075,887	4,692,031
9,241,571	464,714	1,756,610	-	-	-
-		-	-	-	-
-	-	-	15,511	-	-
-	-	-	-	-	-
76,212	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
9,317,783	464,714	1,756,610	15,511	2,075,887	4,692,031
1,376,151	(11,016)	377,186	36,684	1,173,656	(160,610)
(76,997)	-	(80,572)	-	(646,033)	-
(76,997)	-	(80,572)	-	(646,033)	-
1,299,154	(11,016)	296,614	36,684	527,623	(160,610)
376,660	117,314	753,786	120,712	3,472,948	2,258,794
$ 1,675,814	$ 106,298	$ 1,050,400	$ 157,396	$ 4,000,571	$ 2,098,184

SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Emergency telephone services taxes	-	-	-	-
Other taxes	86,687	-	-	-
Intergovernmental	-	25,200	-	-
Charges for services	-	4,856,673	4,953	34,949
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	6,027	-	-
Total revenues	86,687	4,887,900	4,953	34,949
Expenditures				
Current:				
General government	-	4,556,756	-	-
Public safety	-	-	-	26,132
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	-	4,556,756	-	26,132
Excess (deficiency) of revenues over (under) expenditures	86,687	331,144	4,953	8,817
Other financing (uses)				
Transfers to other funds	(40,000)	(63,983)	-	-
Total other financing (uses)	(40,000)	(63,983)	-	-
Net change in fund balances	46,687	267,161	4,953	8,817
Fund balances, beginning of year	51,626	1,390,523	176,750	40,047
Fund balances, end of year	$ 98,313	$ 1,657,684	$ 181,703	$ 48,864

Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals
$ -	$ 20,001,766	$ -	$ 45,691,995
-	-	-	3,247,551
-	-	-	138,882
-	-	-	8,711,118
1,362,696	785,748	-	26,019,832
814	6,537	325	8,936
-	8,900	-	87,734
53	3,720	-	69,853
1,363,563	20,806,671	325	83,975,901
928,799	-	-	5,491,561
-	17,754,737	-	43,421,471
-	-	-	11,462,895
-	-	-	5,659,597
-	-	-	15,511
-	-	-	8,885,626
-	188,762	-	264,974
-	636,309	-	636,309
-	32,287	-	32,287
928,799	18,612,095	-	75,870,231
434,764	2,194,576	325	8,105,670
-	(840,654)	-	(1,855,749)
-	(840,654)	-	(1,855,749)
434,764	1,353,922	325	6,249,921
1,461,789	6,634,020	32,954	25,199,775
$ 1,896,553	$ 7,987,942	$ 33,279	$ 31,449,696

SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2021

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Revenues				
Sales taxes	$ -	$ -	$ 16,318,641	$ -
Intergovernmental	-	-	157,183	-
Uses of money and property	-	-	-	-
Other revenue	-	-	-	-
Total revenues	-	-	16,475,824	-
Expenditures				
Capital outlay	-	-	12,839,660	375,354
Total expenditures	-	-	12,839,660	375,354
(Deficiency) of revenues (under) expenditures	-	-	3,636,164	(375,354)
Other financing sources (uses)				
Transfers from other funds	-	-	1,469,720	76,997
Transfers to other funds	-	-	-	-
Proceeds from capital lease	-	-	-	-
Total other financing sources	-	-	1,469,720	76,997
Net change in fund balances	-	-	5,105,884	(298,357)
Fund balances (deficits), beginning of year	(791,526)	3,240	14,846,849	351,320
Fund balances (deficits), end of year	$ (791,526)	$ 3,240	$ 19,952,733	$ 52,963

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals
$ -	$ -	$ -	$ -	$ 16,318,641
-	-	-	-	157,183
-	-	-	1,212	1,212
-	280,769	-	-	280,769
-	280,769	-	1,212	16,757,805
-	2,480,154	2,018,644	3,869,798	21,583,610
-	2,480,154	2,018,644	3,869,798	21,583,610
-	(2,199,385)	(2,018,644)	(3,868,586)	(4,825,805)
-	2,245,536	4,082,135	840,654	8,715,042
-	-	(2,908,982)	-	(2,908,982)
-	-	-	2,525,309	2,525,309
-	2,245,536	1,173,153	3,365,963	8,331,369
-	46,151	(845,491)	(502,623)	3,505,564
45,623	7,609,709	10,072,543	3,243,975	35,381,733
$ 45,623	$ 7,655,860	$ 9,227,052	$ 2,741,352	$ 38,887,297

SEDGWICK COUNTY, KANSAS

Schedule of Budgetary Accounts
Budget and Actual - Budgetary Basis (Non-GAAP)

Special Revenue Fund: Wichita State University Program Development
For the year ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive/
	Original	Final	Amounts	(Negative)
Revenues				
Taxes	$ 8,585,626	$ 8,585,626	$ 8,897,485	$ 311,859
Other	300,000	300,000	-	(300,000)
Total revenues	8,885,626	8,885,626	8,897,485	11,859
Expenditures				
Current:				
Contractual services	8,885,626	8,885,626	8,885,626	-
Total expenditures	8,885,626	8,885,626	8,885,626	-
Revenues over (under) expenditures	-	-	11,859	11,859
Net change in fund balances	$ -	$ -	11,859	$ 11,859
Fund balances, beginning of year	-	-	9,500	9,500
Fund balances, end of year	$ -	$ -	$ 21,359	$ 21,359

SEDGWICK COUNTY, KANSAS

Schedule of Budgetary Accounts
Budget and Actual - Budgetary Basis (Non-GAAP)

Special Revenue Fund: Comprehensive Community Care
For the year ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive/
	Original	Final	Amounts	(Negative)
Revenues				
Taxes	$ 3,546,180	$ 3,546,180	$ 3,663,467	$ 117,287
Intergovernmental	174,445	174,445	174,445	-
Charges for services	-	-	9,906	9,906
Other	-	-	218	218
Total revenues	3,720,625	3,720,625	3,848,036	127,411
Expenditures				
Current:				
Personnel services	1,913,996	1,924,258	1,644,516	279,742
Contractual services	1,805,522	1,795,260	1,791,285	3,975
Commodities	94,969	94,969	80,673	14,296
Total expenditures	3,814,487	3,814,487	3,516,474	298,013
Revenues over (under) expenditures	(93,862)	(93,862)	331,562	425,424
Other financing uses				
Transfers from other funds	-	-	-	-
Total other financing uses	-	-	-	-
Net change in fund balances	$ (93,862)	$ (93,862)	331,562	$ 425,424
Fund balances, beginning of year	93,862	93,862	697,902	604,040
Fund balances, end of year	$ -	$ -	1,029,464	$ 1,029,464

SEDGWICK COUNTY, KANSAS

Schedule of Budgetary Accounts
Budget and Actual - Budgetary Basis (Non-GAAP)

Special Revenue Fund: Emergency Medical Services
For the year ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive/
	Original	Final	Amounts	(Negative)
Revenues				
Taxes	$ 4,362,270	$ 4,362,270	$ 4,560,206	$ 197,936
Intergovernmental	16,107,027	16,107,027	15,191,407	(915,620)
Charges for services	131	131	224	93
Other	2,840	2,840	2,184	(656)
Total revenues	20,472,268	20,472,268	19,754,021	(718,247)
Expenditures				
Current:				
Personnel services	15,934,577	15,934,577	14,193,112	1,741,465
Contractual services	3,921,135	3,920,164	3,541,756	378,408
Commodities	1,380,738	1,380,738	1,327,259	53,479
Capital Outlay	-	971	-	971
Total expenditures	21,236,450	21,236,450	19,062,127	2,174,323
Revenues over (under) expenditures	(764,182)	(764,182)	691,894	1,456,076
Net change in fund balances	$ (764,182)	$ (764,182)	691,894	$ 1,456,076
Fund balances, beginning of year	764,182	764,182	4,352,234	3,588,052
Fund balances, end of year	$ -	$ -	5,044,128	$ 5,044,128

SEDGWICK COUNTY, KANSAS

Schedule of Budgetary Accounts
Budget and Actual - Budgetary Basis (Non-GAAP)

Special Revenue Fund: Aging Services
For the year ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive/
	Original	Final	Amounts	(Negative)
Revenues				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	2,541,739	2,541,739	2,636,154	94,415
Charges for Services	-	-	20,786	20,786
Other	589	589	4,577	3,988
Total revenues	2,542,328	2,542,328	2,661,517	119,189
Expenditures				
Current:				
Personnel services	720,122	720,122	679,624	40,498
Contractual services	1,823,460	1,823,460	1,553,570	269,890
Commodities	35,000	35,000	12,446	22,554
Capital Outlay	-	-	(88,118)	88,118
Total expenditures	2,578,582	2,578,582	2,157,522	421,059
Revenues over (under) expenditures	(36,254)	(36,254)	503,995	540,248
Other financing uses				
Transfers from other funds	-	-		-
Transfers to other funds	(308,438)	(308,438)	(107,510)	200,928
Total other financing uses	(308,438)	(308,438)	(107,510)	200,928
Net change in fund balances	$ (344,692)	$ (344,692)	$ 396,485	$ 741,176
Fund balances, beginning of year	344,692	344,692	604,065	259,373
Fund balances, end of year	$ -	$ -	$ 1,000,550	$ 1,000,549

SEDGWICK COUNTY, KANSAS

Schedule of Budgetary Accounts
Budget and Actual - Budgetary Basis (Non-GAAP)

Special Revenue Fund: Public Works Highways
For the year ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive/
	Original	Final	Amounts	(Negative)
Revenues				
Taxes	$ 5,395,732	$ 5,395,732	$ 5,569,133	$ 173,401
Intergovernmental	4,883,593	4,883,593	5,054,880	171,287
Licenses and permits	14,526	14,526	21,600	7,074
Reimbursed expenditures	37,401	37,401	26,771	(10,630)
Other	20,071	20,071	21,550	1,479
Total revenues	10,351,323	10,351,323	10,693,934	342,611
Expenditures				
Current:				
Personnel services	6,197,317	6,120,319	5,072,572	1,047,747
Contractual services	4,122,587	4,122,587	3,814,885	307,702
Commodities	538,801	462,589	357,896	104,693
Capital outlay	-	76,213	-	76,213
Total expenditures	10,858,705	10,781,708	9,245,353	1,536,355
Revenues over (under) expenditures	(507,382)	(430,385)	1,448,581	1,878,966
Other financing sources (uses)				
Transfers to other funds	-	(76,997)	(76,997)	-
Total other financing sources (uses)	-	(76,997)	(76,997)	-
Net change in fund balances	$ (507,382)	$ (507,382)	$ 1,371,584	$ 1,878,966
Fund balances, beginning of year	507,382	507,382	512,766	5,384
Fund balances, end of year	$ -	$ -	$ 1,884,350	$ 1,884,350

SEDGWICK COUNTY, KANSAS

Schedule of Budgetary Accounts
Budget and Actual - Budgetary Basis (Non-GAAP)

Special Revenue Fund: Noxious Weeds
For the year ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive/
	Original	Final	Amounts	(Negative)
Revenues				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	349,438	349,438	363,784	14,346
Charges for services	93,240	93,240	89,808	(3,432)
Other	-	-	106	106
Total revenues	442,678	442,678	453,698	11,020
Expenditures				
Current:				
Personnel services	343,442	343,442	303,053	40,389
Contractual services	93,281	93,281	90,678	2,603
Commodities	99,629	99,629	83,305	16,324
Total expenditures	536,352	536,352	477,036	59,316
Revenues over (under) expenditures	(93,674)	(93,674)	(23,338)	70,336
Other financing sources (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	$ (93,674)	$ (93,674)	$ (23,338)	$ 70,336
Fund balances, beginning of year	93,674	93,674	128,876	35,202
Fund balances, end of year	$ -	$ -	$ 105,538	$ 105,538

SEDGWICK COUNTY, KANSAS

Schedule of Budgetary Accounts
Budget and Actual - Budgetary Basis (Non-GAAP)

Special Revenue Fund: Solid Waste
For the year ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive/
	Original	Final	Amounts	(Negative)
Revenues				
Charges for services	$ 1,898,498	$ 1,898,498	$ 2,076,350	$ 177,852
Licenses and permits	48,604	48,604	57,234	8,630
Reimbursed expenditures	199	199	-	(199)
Other	-	-	212	212
Total revenues	1,947,301	1,947,301	2,133,796	186,495
Expenditures				
Current:				
Personnel services	861,106	861,106	783,815	77,291
Contractual services	1,269,205	1,300,805	924,350	376,455
Commodities	109,165	77,565	44,246	33,319
Total expenditures	2,239,476	2,239,476	1,752,411	487,065
Revenues over (under) expenditures	(292,175)	(292,175)	381,385	673,560
Other financing sources (uses)				
Transfers to other funds	(80,572)	(80,572)	(80,572)	-
Total other financing sources (uses)	(80,572)	(80,572)	(80,572)	-
Net change in fund balances	$ (372,747)	$ (372,747)	$ 300,813	$ 673,560
Fund balances, beginning of year	372,747	372,747	779,373	406,626
Fund balances, end of year	$ -	$ -	$ 1,080,186	$ 1,080,186

SEDGWICK COUNTY, KANSAS

Schedule of Budgetary Accounts
Budget and Actual - Budgetary Basis (Non-GAAP)

Special Revenue Fund: Special Parks and Recreation
For the year ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive/
	Original	Final	Amounts	(Negative)
Revenues				
Taxes	$ 35,832	$ 35,832	$ 52,195	$ 16,363
Total revenues	35,832	35,832	52,195	16,363
Expenditures				
Current:				
Contractual services	20,069	20,069	15,511	4,558
Total expenditures	20,069	20,069	15,511	4,558
Revenues over (under) expenditures	15,763	15,763	36,684	20,920
Other financing sources (uses)				
Transfers from other funds	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	$ 15,763	$ 15,763	$ 36,684	$ 20,920
Fund balances (deficit), beginning of year	(15,763)	(15,763)	120,712	136,475
Fund balances, end of year	$ -	$ -	$ 157,396	$ 157,395

SEDGWICK COUNTY, KANSAS

Schedule of Budgetary Accounts
Budget and Actual - Budgetary Basis (Non-GAAP)

Special Revenue Fund: Emergency Telephone Services
For the year ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive/
	Original	Final	Amounts	(Negative)
Revenues				
Taxes	$ 3,341,946	$ 3,341,946	$ 3,247,551	$ (94,395)
Uses of money and property	12,878	12,878	1,260	(11,618)
Other	-	-	732	732
Total revenues	3,354,824	3,354,824	3,249,543	(105,281)
Expenditures				
Current:				
Contractual services	2,518,432	2,518,432	2,244,698	273,734
Commodities	55,968	55,968	45,475	10,493
Capital Outlay	-	-		-
Total expenditures	2,574,400	2,574,400	2,290,173	284,227
Revenues over (under) expenditures	780,424	780,424	959,370	178,946
Other financing uses				
Transfers to other funds	(646,033)	(646,033)	(646,033)	-
Total other financing uses	(646,033)	(646,033)	(646,033)	-
Net change in fund balances	$ 134,391	$ 134,391	$ 313,337	$ 178,946
Fund balances (deficit), beginning of year	(134,391)	(134,391)	2,542,862	2,677,253
Fund balances, end of year	$ -	$ -	$ 2,856,199	$ 2,856,199

SEDGWICK COUNTY, KANSAS

Schedule of Budgetary Accounts
Budget and Actual - Budgetary Basis (Non-GAAP)

Special Revenue Fund: Special Alcohol and Drug Programs
For the year ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive/
	Original	Final	Amounts	(Negative)
Revenues				
Taxes	$ 40,000	$ 40,000	$ 86,687	$ 46,687
Total revenues	40,000	40,000	86,687	46,687
Expenditures				
Current:	-	-	-	-
Revenues over (under) expenditures	40,000	40,000	86,687	46,687
Other financing sources (uses)				
Transfers from other funds	(40,000)	(40,000)	(40,000)	-
Total other financing sources (uses)	(40,000)	(40,000)	(40,000)	-
Net change in fund balances	$ -	$ -	$ 46,687	$ 46,687
Fund balances, beginning of year	-	-	51,626	51,626
Fund balances, end of year	$ -	$ -	$ 98,313	$ 98,313

SEDGWICK COUNTY, KANSAS

Schedule of Budgetary Accounts
Budget and Actual - Budgetary Basis (Non-GAAP)

Special Revenue Fund: Fire District Operating
For the year ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive/
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental	19,615,418	19,615,418	20,001,766	386,348
Charges for services	609,035	609,035	785,748	176,713
Uses of money and property	155,250	155,250	6,537	(148,713)
Licenses and permits	5,841	5,841	8,900	3,059
Reimbursed expenditures	4,214	4,214	-	(4,214)
Other	28,195	28,195	3,720	(24,475)
Total revenues	20,417,953	20,417,953	20,806,671	388,718
Expenditures				
Current:				
Personnel services	14,962,419	15,130,605	15,130,605	-
Contractual services	2,289,929	1,861,681	1,849,873	11,808
Commodities	870,386	678,611	657,680	20,931
Capital outlay	205,000	188,762	155,327	33,435
Debt service:				
Principal	1,041,176	668,597	-	668,597
Capital Lease	-	-	636,309	(636,309)
Interest	-	-	32,287	(32,287)
Total expenditures	19,368,910	18,528,256	18,462,081	66,174
Revenues over (under) expenditures	1,049,043	1,889,697	2,344,590	454,892
Other financing uses				
Transfers to other funds	-	(840,654)	(840,654)	-
Transfers from other funds	-	-	-	-
Total other financing uses	-	(840,654)	(840,654)	-
Net change in fund balances	$ 1,049,043	$ 1,049,043	$ 1,503,936	$ (1,049,043)
Fund balances (deficit), beginning of year	(1,049,043)	(1,049,043)	7,202,184	7,202,184
Fund balances, end of year	$ -	$ -	$ 8,706,120	$ 6,153,141

SEDGWICK COUNTY, KANSAS

Schedule of Budgetary Accounts
Budget and Actual - Budgetary Basis (Non-GAAP)

Debt Service Fund: County Bond and Interest
For the year ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive/
	Original	Final	Amounts	(Negative)
Revenues				
Taxes	$ 12,672,365	$ 12,672,365	$ 13,170,481	$ 498,116
Intergovernmental	224,298	224,298	-	(224,298)
Total revenues	12,896,663	12,896,663	13,170,481	273,818
Expenditures				
Current:				
Contractual services	20,000	20,000	1,650	18,350
Debt service:				
Principal	-	-	12,025,000	(12,025,000)
Interest and fiscal charges	-	-	3,170,366	(3,170,366)
Total expenditures	20,000	20,000	15,197,016	(15,177,016)
Revenues over (under) expenditures	12,876,663	12,876,663	(2,026,535)	(14,903,198)
Other financing sources				
Transfers from other funds	2,412,817	2,412,817	2,412,817	-
Total other financing sources	2,412,817	2,412,817	2,412,817	-
Net change in fund balances	$ 15,289,480	$ 15,289,480	$ 386,282	$ (14,903,198)
Fund balances, beginning of year	(15,289,480)	(15,289,480)	2,132,630	17,422,110
Fund balances, end of year	$ -	$ -	$ 2,518,912	$ 2,518,912

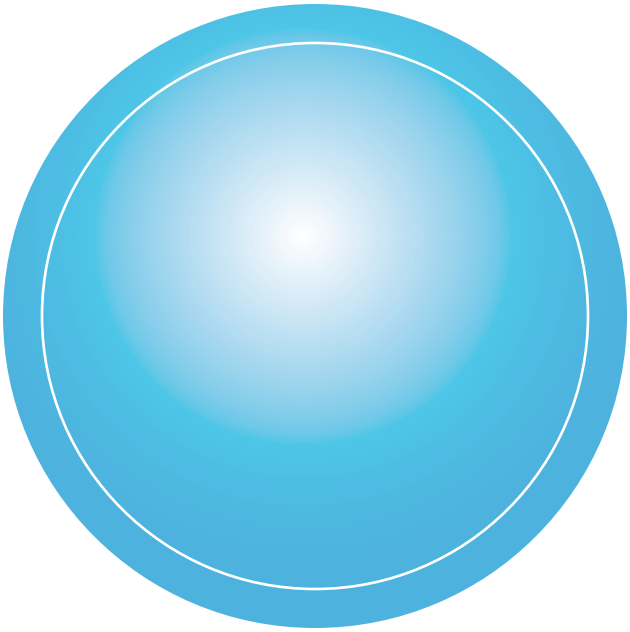
SEDGWICK COUNTY, KANSAS

Schedule of Budgetary Accounts
Budget and Actual - Budgetary Basis (Non-GAAP)

Debt Service Fund: Fire District Bond and Interest
For the year ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive/
	Original	Final	Amounts	(Negative)
Revenues				
Taxes	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
Net change in fund balances	$ -	$ -	$ -	$ -
Fund balances, beginning of year	-	-	25,790	25,790
Fund balances, end of year	$ -	$ -	$ 25,790	$ 25,790

INTERNAL SERVICE FUNDS



2021

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SEDGWICK COUNTY, KANSAS

Combining Statement of Net Position
Internal Service Funds
December 31, 2021

	Fleet Management	Health/Dental/ Life Insurance Reserves	Workers' Compensation Reserves
Assets			
Current assets:			
Cash, including investments	$ 13,068,069	$ 11,339,552	$ 4,406,426
Inventories, at cost	284,575	-	-
Total current assets	13,352,644	11,339,552	4,406,426
Noncurrent assets:			
Capital assets:			
Land	40,580	-	-
Construction in progress	595,000	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	33,028,665	-	-
Less accumulated depreciation	(31,456,368)	-	-
Total capital assets (net of accumulated depreciation)	10,527,231	-	-
Total assets	$ 23,879,875	$ 11,339,552	$ 4,406,426
Liabilities			
Current liabilities:			
Accounts payable	$ 16,991	$ -	$ 15,380
Accrued wages	40,582	8,273	6,934
Estimated claims costs payable	-	2,400,000	913,700
Total current liabilities	57,573	2,408,273	936,014
Noncurrent liabilities:			
Estimated claims costs payable	-	-	602,500
Total liabilities	57,573	2,408,273	1,538,514
Net position			
Investment in capital assets	10,527,231	-	-
Unrestricted	13,295,071	8,931,279	2,867,912
Total net position	23,822,302	8,931,279	2,867,912
Total liabilities and net position	$ 23,879,875	$ 11,339,552	$ 4,406,426

Risk Management Reserves	Totals
$ 2,575,300	$ 31,389,347
-	284,575
2,575,300	31,673,922
-	40,580
-	595,000
-	8,319,354
61,232	33,089,897
(61,232)	(31,517,600)
-	10,527,231
$ 2,575,300	$ 42,201,153
$ 4,978	$ 37,349
6,175	61,964
-	3,313,700
11,153	3,413,013
-	602,500
11,153	4,015,513
-	10,527,231
2,564,147	27,658,409
2,564,147	38,185,640
$ 2,575,300	$ 42,201,153

SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2021

	Fleet Management	Health/Dental/ Life Insurance Reserves	Workers' Compensation Reserves
Operating revenues:			
Charges for services	$ 7,842,629	$ 36,022,178	$ 1,797,226
Other revenue	45,495	1,519,113	85,049
Total operating revenues	7,888,124	37,541,291	1,882,275
Operating expenses:			
Salaries and benefits	942,935	260,497	181,107
Contractual services	462,567	891,055	-
Utilities	59,058	-	-
Supplies and fuel	3,629,220	-	59,707
Administrative charges	235,609	-	-
Depreciation	2,177,163	-	-
Claims expense	-	33,633,601	1,791,226
Other	35,549	-	-
Total operating expenses	7,542,101	34,785,153	2,032,040
Operating income (loss)	346,023	2,756,138	(149,765)
Nonoperating revenues:			
Investment income	-	5,389	2,123
Gain on sale of assets	486,100	-	-
Total nonoperating revenues	486,100	5,389	2,123
Income (loss) before transfers	832,123	2,761,527	(147,642)
Transfers			
Transfers from other funds	2,908,982	-	-
Transfers to other funds	(3,939,459)	-	-
Change in net position	(198,354)	2,761,527	(147,642)
Net position, beginning of year	24,020,656	6,169,752	3,015,554
Net position, end of period	$ 23,822,302	$ 8,931,279	$ 2,867,912

Risk Management Reserves	Totals
$ -	$ 45,662,033
59,487	1,709,144
59,487	47,371,177
152,626	1,537,165
4,139,842	5,493,464
2,172	61,230
113,202	3,802,129
-	235,609
-	2,177,163
232,684	35,657,511
-	35,549
4,640,526	48,999,820
(4,581,039)	(1,628,643)
777	8,289
-	486,100
777	494,389
(4,580,262)	(1,134,254)
3,540,888	6,449,870
-	(3,939,459)
(1,039,374)	1,376,157
3,603,521	36,809,483
$ 2,564,147	$ 38,185,640

SEDGWICK COUNTY, KANSAS

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2021

	Fleet Management	Health/Dental/Life Insurance Reserves	Worker's Compensation Reserves
Cash flows from operating activities			
Receipts from customers	$ -	$ -	$ -
Receipts from interfund services provided	7,842,629	36,022,178	1,797,226
Other operating revenues	45,495	1,519,113	85,049
Payments to suppliers for goods and services	(4,505,487)	(34,648,885)	(2,005,579)
Payments to employees for services	(943,086)	(260,923)	(177,636)
Net cash provided by (used in) operating activities	2,439,551	2,631,483	(300,940)
Cash flows from noncapital financing activities			
Transfers from other funds	2,908,982	-	-
Transfers to other funds	(3,939,459)	-	-
Net cash provided by (used in) noncapital financing activities	(1,030,477)	-	-
Cash flows from capital and related financing activities			
Proceeds from sale of capital assets	609,044	-	-
Purchases of capital assets	(1,725,900)	-	-
Net cash used in capital and related financing activities	(1,116,856)	-	-
Cash flows from investing activities			
Interest on investments	-	5,389	2,123
Net cash provided by investing activities	-	5,389	2,123
Net increase (decrease) in cash and cash equivalents	292,218	2,636,872	(298,817)
Cash and cash equivalents, beginning of year	12,775,851	8,702,680	4,705,243
Cash and cash equivalents, end of year	$ 13,068,069	$ 11,339,552	$ 4,406,426
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities			
Operating income (loss)	$ 346,023	$ 2,756,138	$ (149,765)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation expense	2,177,163	-	-
Increase in inventories	(94,011)	-	-
Increase (decrease) in accounts payable	10,527	(124,229)	13,354
Increase (decrease) in accrued wages	(151)	(426)	3,471
Decrease in estimated claims payable	-	-	(168,000)
Total adjustments	2,093,528	(124,655)	(151,175)
Net cash provided by (used in) operating activities	$ 2,439,551	$ 2,631,483	$ (300,940)

Risk Management Reserves	Totals
$ 59,487	$ 59,487
-	45,662,033
-	1,649,657
(4,484,127)	(45,644,078)
(147,268)	(1,528,913)
(4,571,908)	198,186
3,540,888	6,449,870
-	(3,939,459)
3,540,888	2,510,411
-	609,044
-	(1,725,900)
-	(1,116,856)
777	8,289
777	8,289
(1,030,243)	1,600,030
3,605,543	29,789,317
$ 2,575,300	$ 31,389,347
$ (4,581,039)	$ (1,628,643)
-	2,177,163
-	(94,011)
3,773	(96,575)
5,358	8,252
-	(168,000)
9,131	1,826,829
$ (4,571,908)	$ 198,186

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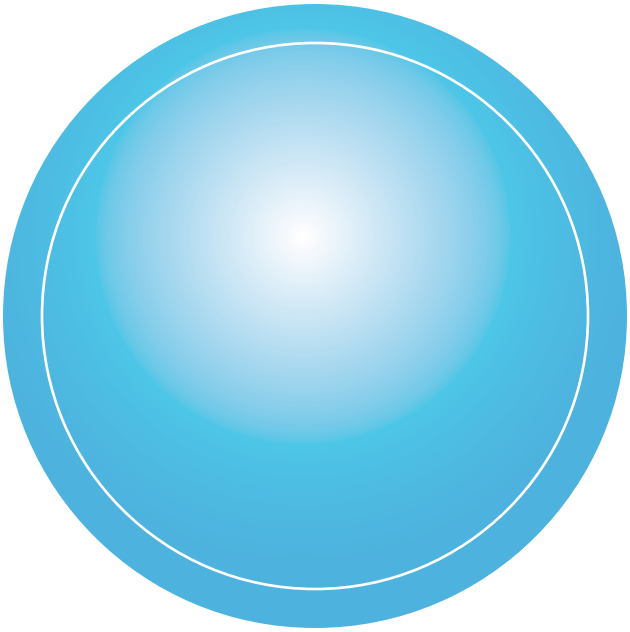
CUSTODIAL FUNDS



Custodial Funds account for resources received and held by the County as agent which are to be expended as directed by the party for which the County is acting as agent.

County Treasurer

18th Judicial District Court

Sheriff Inmate Trust Fund

Division of Finance - 316-660-7591
100 N Broadway Suite 610 Wichita, KS 67202

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SEDGWICK COUNTY, KANSAS

Combining Statement of Fiduciary Net Position
Fiduciary Funds
All Custodial Funds
December 31, 2021

	County Treasurer Custodial Fund	18th Judicial District Court Custodial Fund	Sheriff Inmate Custodial Fund	Totals
Assets				
Cash, including investments	$ 398,676,895	$ 6,618,339	$ 249,528	$ 405,544,762
Property tax levied	272,595,641	-	-	272,595,641
Total assets	671,272,536	6,618,339	249,528	678,140,403
Liabilities				
Accounts payable	55,873,655	-	-	55,873,655
Due to other governmental entities	615,398,881	6,618,339	-	622,017,220
Total liabilities	671,272,536	6,618,339	-	677,890,875
Net Position				
Restricted for Sheriff Inmates	$ -	$ -	$ 249,528	$ 249,528

SEDGWICK COUNTY, KANSAS

Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
All Custodial Funds
For the Year Ended December 31, 2021

	County Treasurer Custodial Fund	18th Judicial District Court Custodial Fund	Sheriff Inmate Custodial Fund	Totals
Additions				
Property tax collections for other governments	$ 1,366,543,671	$ -	$ -	$ 1,366,543,671
Motor vehicle tax collections for other governments	125,595,800	-	-	125,595,800
Finance holdings	835,904,072	-	-	835,904,072
Inmate deposits	-	-	4,238,187	4,238,187
State clerk fee	-	2,817,631	-	2,817,631
Fines, penalties and forfeitures	-	2,416,493	-	2,416,493
Other fees	-	3,934,795	-	3,934,795
Other	1,267,388	14,383,425	-	15,650,813
Total additions	2,329,310,931	23,552,344	4,238,187	2,357,101,462
Deductions				
Payment of property taxes to other governments	1,366,543,671	-	-	1,366,543,671
Motor vehicle tax to other governments	125,595,800	-	-	125,595,800
Finance holdings	835,904,072	-	-	835,904,072
State court fees	-	2,817,631	-	2,817,631
Inmate payments	-	-	4,444,615	4,444,615
Other	1,267,388	20,734,713	-	22,002,101
Total deductions	2,329,310,931	23,552,344	4,444,615	2,357,307,890
Change in net position	-	-	(206,428)	(206,428)
Net position, beginning of year	-	-	455,956	455,956
Net position, end of year	$ -	$ -	$ 249,528	$ 249,528

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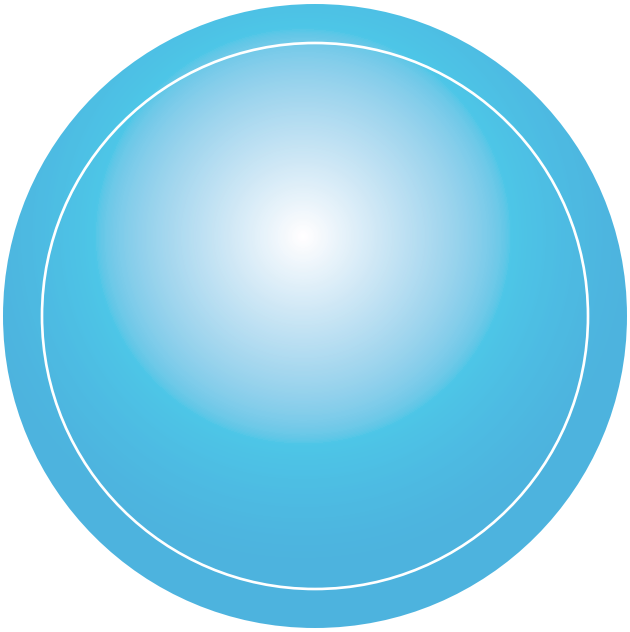
STATISTICAL SECTION



The statistical section includes schedules showing ten-year financial trends as extracted from current and prior years' financial reports and other supplemental information relevant to the County. The statistical schedules reflect demographic and economic data, financial trends and the fiscal capacity of the County.

2021

Division of Finance - 316-660-7591
100 N Broadway Suite 610 Wichita, KS 67202

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SEDGWICK COUNTY, KANSAS

STATISTICAL SECTION

This part of Sedgwick County's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Table of Contents **Page**

Financial Trends **E - 3**

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity **E- 8**

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity **E - 12**

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information **E - 16**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information **E - 19**

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Sources: *Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year.*

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SEDGWICK COUNTY, KANSAS
NET POSITION BY COMPONENT
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
Net investment in capital assets	$ 294,690,938	$ 298,113,489	$ 310,035,285	$ 320,464,675	$ 329,243,600	$ 309,371,709	$ 324,991,641	$ 326,931,145	$ 338,966,153	$ 345,924,285
Restricted	56,123,063	57,021,635	59,952,665	55,946,964	50,528,123	73,793,333	46,396,561	43,711,354	44,419,567	61,978,662
Unrestricted	85,371,059	85,568,811	80,894,088	(34,661,211)	(35,519,210)	(41,255,917)	(31,557,425)	(22,820,997)	7,315,725	(1,133,729)
Total governmental activities net position	$ 436,185,060	$ 440,703,935	$ 450,882,038	$ 341,750,428	$ 344,252,513	$ 341,909,125	$ 339,830,777	$ 347,821,502	$ 390,701,445	$ 406,769,218
Business-type activities										
Net investment in capital assets	$ 165,857,656	$ 160,701,886	$ 155,902,064	$ 152,003,174	$ 148,147,767	$ 146,047,762	$ 142,881,673	$ 138,939,177	$ 137,493,341	$ 132,454,408
Restricted	10,619,276	9,977,266	9,196,893	8,247,858	6,615,262	3,114,029	722,308	-	-	-
Unrestricted	2,599,671	3,745,044	4,340,525	5,072,058	5,904,885	7,183,527	8,029,740	7,670,554	3,220,449	4,787,106
Total business-type activities net position	$ 179,076,603	$ 174,424,196	$ 169,439,482	$ 165,323,090	$ 160,667,914	$ 156,345,318	$ 151,633,721	$ 146,609,731	$ 140,713,790	$ 137,241,514
Primary government										
Net investment in capital assets	$ 460,548,594	$ 458,815,375	$ 465,937,349	$ 472,467,849	$ 477,391,367	$ 455,419,471	$ 467,873,314	$ 465,870,322	$ 476,459,494	$ 478,378,693
Restricted	66,742,339	66,998,901	69,149,558	64,194,822	57,143,385	76,907,362	47,118,869	43,711,354	44,419,567	61,978,662
Unrestricted	87,970,730	89,313,855	85,234,613	(29,589,153)	(29,614,325)	(34,072,390)	(23,527,685)	(15,150,443)	10,536,174	3,653,377
Total primary government net position	$ 615,261,663	$ 615,128,131	$ 620,321,520	$ 507,073,518	$ 504,920,427	$ 498,254,443	$ 491,464,498	$ 494,431,233	$ 531,415,235	$ 544,010,732

The County's 2012 net position has been restated by $770,961 to eliminate bond cost that was amortized in prior years.

The County's 2013 net position has been restated by $306,499 to include premiums, discount and deferred revenue of the Public Building Commission.

The County's 2015 net position has been restated by $128,333,166 to include net pension liability.

SEDGWICK COUNTY, KANSAS
CHANGES IN NET POSITION
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental activities:										
General government	$ 52,946,017	$ 46,738,513	$ 45,631,487	$ 44,076,129	$ 47,430,448	$ 52,508,805	$ 54,849,656	$ 56,019,543	$ 109,933,474	$ 124,105,807
Public safety	134,847,877	136,948,209	141,461,365	140,226,506	144,411,990	149,481,681	155,753,795	163,535,655	163,393,621	157,967,953
Public works	29,963,817	31,112,309	31,607,297	31,455,330	35,205,540	36,196,087	33,795,769	31,694,099	27,094,579	30,997,570
Health and welfare	58,600,471	56,476,803	56,346,131	55,876,955	53,319,338	52,924,647	54,714,236	56,904,126	56,349,711	53,007,670
Culture and recreation	11,069,797	10,824,309	11,024,934	16,808,103	12,378,012	12,752,767	13,638,446	15,679,763	15,268,317	15,000,255
Community development	15,462,057	15,119,439	20,937,889	17,841,996	14,210,390	16,269,689	19,385,943	11,761,470	11,933,184	12,365,262
Interest on long-term debt	7,503,342	6,607,782	7,124,165	8,914,547	7,218,937	6,956,141	6,301,245	5,234,624	4,960,515	4,056,403
Total governmental activities expenses	310,393,378	303,827,364	314,133,268	315,199,566	314,174,655	327,089,817	338,439,090	340,829,280	388,933,401	397,500,920
Business-type activities:										
Arena	7,072,571	5,672,159	5,580,194	5,087,691	5,248,238	5,472,682	5,294,694	5,933,968	6,518,660	9,349,194
Total business-type activities expenses	7,072,571	5,672,159	5,580,194	5,087,691	5,248,238	5,472,682	5,294,694	5,933,968	6,518,660	9,349,194
Total primary government expenses	$ 317,465,949	$ 309,499,523	$ 319,713,462	$ 320,287,257	$ 319,422,893	$ 332,562,499	$ 343,733,784	$ 346,763,248	$ 395,452,061	$ 406,850,114
Program Revenues										
Charges for services:										
General government	$ 25,248,415	$ 16,583,118	$ 17,671,949	$ 17,568,111	$ 19,267,415	$ 24,879,696	$ 24,437,736	$ 21,891,036	$ 23,181,293	$ 24,910,171
Public safety	23,064,255	23,253,320	25,399,717	25,207,446	22,752,389	25,057,768	23,040,607	26,972,838	24,456,481	24,778,061
Public works	1,803,395	1,883,805	2,116,756	2,012,791	1,671,982	2,037,175	1,877,994	2,055,547	2,635,643	2,562,023
Health and welfare	24,989,604	23,820,227	23,134,337	24,776,064	21,132,561	20,301,262	20,378,294	19,927,585	13,877,056	14,369,337
Culture and recreation	299,983	322,965	328,772	437,640	446,867	463,752	369,439	380,869	608,070	472,701
Community development	394,528	135,469	251,390	221,467	223,238	376,000	10,117	13,450	5,686	5,053
Operating grants and contributions:										
General government	1,475,519	5,099,931	2,107,925	2,240,299	2,818,734	168,600	194,931	1,017	81,057,493	52,669,901
Public safety	15,235,719	16,522,478	16,175,844	14,937,314	15,285,556	14,092,580	14,827,946	13,525,420	13,583,211	13,144,848
Public works	4,655,174	5,072,272	5,210,949	4,651,463	4,987,773	5,519,877	5,186,028	7,150,252	5,130,220	5,147,680
Health and welfare	20,722,097	20,679,329	21,056,655	21,595,015	20,188,655	21,438,843	23,901,512	25,554,332	27,874,213	28,214,472
Culture and recreation	35,000	-	-	-	-	-	90,188	90,188	-	67,641
Community development	2,681,365	1,399,510	12,646,001	7,776,397	1,667,328	1,156,278	693,926	726,435	738,090	618,878
Capital grants and contributions:										
Public works	181,201	480,486	133,975	6,066,050	2,994,738	2,712,271	2,853,935	2,265,434	360,305	202,828
Culture and recreation	851,451	1,464,287	4,703,168	8,865,065	2,287,532	415,779	960,941	1,724,029	8,763,486	8,946,864
Total governmental activities program revenues	121,637,706	116,717,197	130,937,438	136,355,122	115,724,768	118,619,881	118,823,594	122,278,432	202,271,247	176,110,458
Business-type activities:										
Charges for services:										
Arena	1,211,656	846,169	595,480	971,299	593,062	1,150,086	753,403	909,978	622,719	1,154,846
Operating grants and contributions:										
Arena	-	-	-	-	-	-	-	-	-	4,722,072
Total business-type activities program revenues	1,211,656	846,169	595,480	971,299	593,062	1,150,086	753,403	909,978	622,719	5,876,918
Total primary government program revenues	$ 122,849,362	$ 117,563,366	$ 131,532,918	$ 137,326,421	$ 116,317,830	$ 119,769,967	$ 119,576,997	$ 123,188,410	$ 202,893,966	$ 181,987,376
Net (Expense)/Revenue										
Governmental activities	$ (188,755,672)	$ (187,110,167)	$ (183,195,830)	$ (178,844,444)	$ (198,449,887)	$ (208,469,936)	$ (219,615,496)	$ (218,550,848)	$ (186,662,154)	$ (221,390,462)
Business-type activities	(5,860,915)	(4,825,990)	(4,984,714)	(4,116,392)	(4,655,176)	(4,322,596)	(4,541,291)	(5,023,990)	(5,895,941)	(3,472,276)
Total primary government net expense	$ (194,616,587)	$ (191,936,157)	$ (188,180,544)	$ (182,960,836)	$ (203,105,063)	$ (212,792,532)	$ (224,156,787)	$ (223,574,838)	$ (192,558,095)	$ (224,862,738)

General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes	$ 155,437,762	$ 156,571,499	$ 157,680,267	$ 160,388,971	$ 162,790,600	$ 166,801,051	$ 172,620,033	$ 178,745,661	$ 185,622,713	$ 194,224,778
Sales taxes	25,907,161	26,890,523	27,737,784	28,402,456	28,899,247	28,073,924	29,776,859	30,423,553	30,735,040	35,832,414
Other taxes	3,075,138	3,128,768	3,251,092	2,980,953	3,381,978	3,279,473	3,421,680	3,592,849	3,636,160	3,642,342
Investment earnings	4,677,886	5,344,751	4,704,790	5,761,660	6,423,364	7,972,100	9,919,659	13,779,510	9,458,184	3,758,701
Miscellaneous	-	-	-	511,960	-	-	-	-	-	-
Extraordinary item	-	-	-	-	(543,217)	-	-	-	-	-
Total governmental activities	189,097,947	191,935,541	193,373,933	198,046,000	200,951,972	206,126,548	215,738,231	226,541,573	229,452,097	237,458,235
Business-type activities:										
Special items	-	173,583	-	-	-	-	(170,306)	-	-	-
Total business-type activities	-	173,583	-	-	-	-	(170,306)	-	-	-
Total primary government	$ 189,097,947	$ 192,109,124	$ 193,373,933	$ 198,046,000	$ 200,951,972	$ 206,126,548	$ 215,567,925	$ 226,541,573	$ 229,452,097	$ 237,458,235
Change in Net Position										
Governmental activities	$ 342,275	$ 4,825,374	$ 10,178,103	$ 19,201,556	$ 2,502,085	$ (2,343,388)	$ (3,877,265)	$ 7,990,725	$ 42,879,943	$ 16,067,773
Business-type activities	(5,860,915)	(4,652,407)	(4,984,714)	(4,116,392)	(4,655,176)	(4,322,596)	(4,711,597)	(5,023,990)	(5,895,941)	(3,472,276)
Total primary government	$ (5,518,640)	$ 172,967	$ 5,193,389	$ 15,085,164	$ (2,153,091)	$ (6,665,984)	$ (8,588,862)	$ 2,966,735	$ 36,984,002	$ 12,595,497

SEDGWICK COUNTY, KANSAS
FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Nonspendable	$ 4,469,663	$ 7,041,238	$ 9,560,858	$ 9,272,182	$ 8,977,327	$ 8,676,004	$ 7,804,065	$ 7,254,903	$ 6,932,379	$ 6,368,150
Restricted	-	-	-	-	-	2,291,675	3,537,109	5,411,145	5,617,491	6,554,033
Committed	-	-	5,300,000	-	-	-	-	-	-	-
Assigned	13,216,543	12,634,724	15,540,068	16,057,287	12,265,769	15,376,618	13,048,524	13,173,708	13,182,144	25,981,957
Unassigned	48,366,230	47,164,833	38,225,843	39,680,121	41,765,023	39,828,125	42,546,605	45,864,280	68,187,847	49,382,330
Total general fund	$ 66,052,436	$ 66,840,795	$ 68,626,769	$ 65,009,590	$ 63,008,119	$ 66,172,422	$ 66,936,303	$ 71,704,036	$ 93,919,861	$ 88,286,470
All Other Governmental Funds										
Nonspendable	$ 1,020,014	$ 843,430	$ 444,259	$ 567,326	$ 530,417	$ 518,403	$ 492,315	$ 495,663	$ 658,087	$ 490,469
Restricted	84,089,630	75,127,288	151,771,314	132,094,838	89,417,200	78,963,001	53,166,420	56,185,687	51,471,922	61,075,992
Committed	10,863,452	9,943,967	8,193,709	8,428,869	11,134,933	6,985,035	10,619,491	14,026,259	12,241,804	13,818,357
Assigned	13,824,536	14,034,940	14,010,003	13,517,004	15,377,091	13,069,403	16,966,591	21,783,946	35,642,489	34,821,121
Unassigned	(2,688,735)	(2,208,780)	(6,545,056)	(822,095)	(614,398)	(655,728)	(848,699)	(791,526)	(791,526)	(791,526)
Total all other governmental funds	$ 107,108,897	$ 97,740,845	$ 167,874,229	$ 153,785,942	$ 115,845,243	$ 98,880,114	$ 80,396,118	$ 91,700,029	$ 99,222,776	$ 109,414,413

SEDGWICK COUNTY, KANSAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Dollars in Thousands)

	2012	2013	2014	2015	2016	2017	2018	2019	2020[2]	2021
Revenues										
Taxes	$ 184,420	$ 186,591	$ 188,670	$ 191,772	$ 195,072	$ 198,154	$ 205,819	$ 212,762	$ 219,994	$ 233,700
Special assessments	2,375	1,955	1,617	1,301	919	630	749	569	525	427
Intergovernmental	44,647	45,482	46,276	50,454	47,323	45,234	46,525	49,084	126,872	101,145
Charges for services	62,599	62,257	63,029	65,890	63,631	59,426	56,191	60,413	53,838	55,611
Uses of money and property	4,352	5,222	4,477	5,128	6,928	7,028	8,911	12,784	9,032	3,750
Fines and forfeits	1,348	678	255	212	260	167	179	261	255	391
Licenses and permits	471	156	122	138	861	7,975	8,372	8,292	8,035	8,384
Reimbursed expenditures	-	-	-	-	9,304	5,728	-	-	-	-
Other	11,728	7,186	17,396	7,434	-	-	3,977	3,556	2,989	3,889
Total revenues	311,940	309,527	321,842	322,329	324,298	324,342	330,723	347,721	421,540	407,297
Expenditures										
General government	44,564	37,953	36,329	36,367	38,834	42,790	45,276	44,275	101,091	112,153
Public safety	130,477	133,750	138,131	142,612	139,425	143,919	149,609	156,624	154,803	156,497
Public works	13,442	13,649	13,944	13,874	12,769	13,468	13,910	14,240	14,000	13,504
Health and welfare	60,151	58,328	58,261	59,844	55,094	54,659	56,514	58,563	57,128	55,941
Culture and recreation	8,621	8,301	8,771	14,482	9,282	9,446	10,037	12,198	11,839	11,944
Community development	13,836	18,869	19,391	25,961	45,471	17,651	18,283	10,615	10,725	11,287
Debt service										
Principal	14,989	20,954	16,312	22,842	24,419	15,649	40,692	16,171	14,337	13,261
Interest and fiscal charges	7,208	6,768	6,355	8,082	8,337	7,627	7,097	5,726	5,507	5,091
Debt issuance costs	340	195	858	280	1	-	212	-	-	-
Capital outlay	26,081	28,042	34,745	28,775	30,583	32,807	22,044	25,777	26,416	23,076
Total expenditures	319,709	326,809	333,097	353,119	364,215	338,016	363,674	344,189	395,847	402,754
Excess of revenues over (under) expenditures	(7,769)	(17,282)	(11,255)	(30,790)	(39,917)	(13,674)	(32,951)	3,532	25,693	4,543
Other financing sources (uses)										
Transfers from other funds	13,955	23,879	18,976	15,602	20,756	18,306	31,319	15,646	38,449	11,427
Transfers to other funds	(14,937)	(24,766)	(19,976)	(17,010)	(20,630)	(18,433)	(31,773)	(15,557)	(39,352)	(13,937)
Premium from issuance of revenue bonds	-	-	2,765	-	-	-	-	-	-	-
Premium from issuance of refunding bonds	-	-	3,318	1,046	-	-	-	-	179	-
Premium from issuance of general obligation bonds	-	-	-	559	-	-	935	1,056	224	-
Extraordinary item	-	-	-	-	(543)	-	-	-	-	-
Sale of general capital assets	-	-	-	1,382	-	-	1,725	-	-	-
Issuance of refunding bonds	-	-	31,875	8,060	-	-	-	-	1,600	-
Issuance of revenue bonds	-	-	44,945	-	-	-	-	-	-	-
Issuance of general obligation bonds	-	-	-	9,230	-	-	-	9,770	2,945	-
Issuance of capital lease	-	-	-	-	-	-	-	-	-	-
Proceeds from Capital Lease	-	-	1,271	-	391	-	13,025	1,625	-	2,525
Debt premium	1,224	1,214	-	-	-	-	-	-	-	-
Debt issuance	23,795	14,665	-	-	-	-	-	-	-	-
Payment to refunded bond	-	-	-	(5,785)	-	-	-	-	-	-
Payment to refunding bond escrow agent	(14,469)	(6,290)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	9,568	8,702	83,174	13,084	(26)	(127)	15,231	12,540	4,045	15
Net change in fund balances	$ 1,799	$ (8,580)	$ 71,919	$ (17,706)	$ (39,943)	$ (13,801)	$ (17,720)	$ 16,072	$ 29,738	$ 4,558
Debt service as a percentage of noncapital expenditures	7.4%	9.0%	7.5%	9.2%	9.4%[1]	7.3%	13.5%	6.7%	5.3%	4.7%

[1] Percentage has been updated from prior year report.
[2] Numbers updated from prior year report.

SEDGWICK COUNTY, KANSAS
ASSESSED AND ESTIMATED ACTUAL VALUES OF TAXABLE TANGIBLE PROPERTY
Including Motor Vehicles, Last Ten Fiscal Years

SEDGWICK COUNTY PRIMARY GOVERNMENT
(Dollars in Thousands)

	Real Property		Personal Property [5]		Total [1]			
Fiscal Year [2,4]	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed/ Actual Ratio	Total Direct Tax Rate [3]
2012	3,804,616	26,515,320	995,806	4,369,975	4,800,422	30,885,295	15.54%	29.446
2013	3,833,553	26,686,105	1,009,300	4,434,274	4,842,853	31,120,379	15.56%	29.377
2014	3,913,588	27,240,503	989,209	4,463,330	4,902,796	31,703,833	15.46%	29.478
2015	3,974,529	27,659,847	1,003,376	4,427,781	4,977,905	32,087,628	15.51%	29.383
2016	4,096,071	28,525,984	1,019,388	4,500,910	5,115,459	33,026,895	15.49%	29.393
2017	4,235,262	29,583,823	1,035,677	4,935,193	5,270,939	34,519,016	15.27%	29.393
2018	4,414,311	30,914,157	1,051,492	5,020,096	5,465,803	35,934,253	15.21%	29.383
2019	5,107,708	32,447,937	1,075,608	4,730,455	6,183,316	37,178,391	16.63%	29.384
2020	4,878,145	34,362,160	1,059,670	4,646,615	5,937,815	39,008,775	15.22%	29.376
2021	5,071,822	36,047,619	1,082,530	4,749,578	6,152,352	40,797,198	15.08%	29.370

SEDGWICK COUNTY FIRE DISTRICT 1
(Dollars in Thousands)

	Real Property		Personal Property [5]		Total [1]			
Fiscal Year [2,4]	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed/ Actual Ratio	Total Direct Tax Rate [3]
2012	589,141	4,163,066	295,874	1,236,184	885,015	5,399,250	16.39%	18.398
2013	594,565	4,344,936	301,604	1,258,648	896,171	5,603,584	15.99%	18.348
2014	611,796	4,347,654	303,078	1,267,844	914,875	5,615,498	16.29%	18.367
2015	618,449	4,411,878	305,207	1,270,196	923,656	5,682,074	16.26%	18.371
2016	638,936	4,569,487	312,177	1,297,088	951,112	5,866,575	16.21%	18.414
2017	669,773	4,789,488	321,881	1,481,541	991,654	6,271,029	15.81%	18.392
2018	709,412	5,072,483	327,978	1,557,343	1,037,389	6,629,826	15.65%	18.163
2019	756,281	5,409,418	332,984	1,375,988	1,089,267	6,785,407	16.05%	17.896
2020	800,077	5,757,019	315,630	1,297,837	1,115,709	7,054,856	15.81%	17.891
2021	835,769	6,096,256	312,444	1,291,890	1,148,214	7,388,147	15.54%	17.817

[1] Represents the equalized valuation of tangible property, including motor vehicles

[2] Taxes levied support the subsequent year's budget, e.g., 2016 taxes levied finance 2017 spending

[3] Tax rates are per $1,000 of assessed value

[4] 2019 amounts have been updated from previous Annual Comprehensive Financial Reports

[5] Beginning in 2015 values exclude watercraft and 16M/20M motor vehicles

Source: Sedgwick County Clerk

SEDGWICK COUNTY, KANSAS
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
Last Ten Years
(rate per $1,000 of assessed value)

	Year Taxes Are Payable									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
County Direct Rates										
General	$ 22.003	$ 21.790	$ 21.915	$ 22.249	$ 22.814	$ 22.528	$ 22.342	$ 23.151	$ 22.869	$ 24.363
Road and bridge	1.256	1.194	1.093	1.129	1.026	0.780	0.720	0.872	0.951	0.990
Mental health	0.460	0.584	0.613	0.585	0.590	0.495	0.494	0.634	0.617	-
Noxious weeds	0.106	0.084	0.081	0.088	0.059	0.065	0.070	0.070	0.060	-
Emergency medical services	0.896	0.688	0.577	0.603	0.277	0.906	1.059	0.916	0.745	-
Aging	0.564	0.539	0.497	0.560	0.523	0.494	0.428	0.468	0.441	0.482
WSU program development	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Debt service	2.661	2.998	3.202	2.669	2.604	2.625	2.770	1.730	2.193	2.035
Total direct rate	29.446	29.377	29.478	29.383	29.393	29.393	29.383	29.384	29.376	29.370
Fire District Rates	18.398	18.348	18.367	18.371	18.414	18.392	18.163	17.896	17.891	17.817
City Rates										
Andale	44.025	46.893	44.016	41.862	48.575	52.218	48.274	49.739	47.653	50.639
Bentley	53.762	53.761	53.736	53.629	58.571	59.601	59.460	59.232	57.086	58.334
Cheney	58.381	57.808	57.833	60.740	60.808	60.753	59.426	61.814	60.616	60.378
Clearwater	49.897	49.873	53.993	53.999	56.061	56.144	59.681	62.384	64.022	64.022
Colwich	40.230	41.988	46.041	47.911	52.347	56.589	58.315	57.210	56.926	57.778
Derby	47.153	47.054	47.148	47.009	48.021	48.075	48.063	48.049	48.040	47.417
Eastborough	62.073	64.597	64.597	64.664	63.637	63.637	61.934	61.298	65.349	63.495
Garden Plain	49.119	49.058	48.964	48.874	48.855	50.856	52.979	54.284	54.369	59.333
Goddard	28.048	33.057	33.085	31.164	31.228	33.230	33.230	33.223	33.226	33.204
Haysville	48.425	48.672	48.609	48.646	48.618	48.500	48.424	48.239	47.570	45.448
Kechi	33.714	33.706	33.866	33.699	36.727	36.726	36.768	36.760	35.070	36.740
Maize	42.868	43.270	43.036	43.030	43.059	43.117	42.925	43.043	43.061	43.289
Mount Hope	51.002	50.460	50.636	54.612	56.072	55.933	54.543	53.394	52.834	58.989
Mulvane	46.531	41.923	42.406	42.262	44.247	44.304	46.603	46.590	46.599	46.604
Sedgwick	66.475	63.272	63.273	62.783	67.599	74.977	74.927	74.888	74.990	74.975
Valley Center	53.630	53.630	55.443	55.446	55.640	54.951	54.977	54.955	55.012	54.848
Viola	20.019	21.360	21.202	22.181	25.526	26.185	28.060	24.980	24.935	24.430
Wichita	32.471	32.509	32.652	32.686	32.625	32.667	32.692	32.721	32.749	32.758
Bel Aire	46.162	45.695	45.730	46.246	45.726	45.719	45.725	45.774	45.798	43.565
Park City	39.607	39.890	40.051	40.111	40.224	41.325	44.560	44.641	44.643	44.534
Townships	1.613-24.009	1.677-24.077	1.663-22.726	1.722-23.243	2.088-21.321	2.075-21.632	2.054-21.495	2.059-20.828	2.162-20.115	2.597-17.718
School Districts	43.433-70.409	46.067-69.816	38.164-66.358	41.667-66.599	42.000-65.341	42.644-67.592	42.266-67.612	42.973-67.736	45.172-67.859	45.057-67.417
Cemetery Districts	0.141-2.932	0.141-2.928	0.139-2.826	0.141-2.891	0.136-2.844	0.277-2.807	0.272-2.784	0.269-2.769	0.270-2.716	0.269-3.037
Drainage Districts	0.940-2.734	0.942-2.707	0.974-2.582	1.007-2.435	0.994-2.395	0.999-2.369	0.994-2.328	0.530-1.569	0.290-1.583	0.811-1.556
Improvement Districts	0.000-16.195	0.000-17.694	0.000-17.525	0.000-17.368	0.911-11.053	0.914-12.130	0.912-15.735	0.371-17.000	1.777-18.170	1.726-18.081
Other Districts	0.509-19.504	0.489-19.151	0.483-19.073	0.451-19.032	0.000-18.647	1.253-3.327	1.237-2.792	1.159-2.719	1.152-2.650	0.699-2.566

Source: Sedgwick County Tax Administration System
Sedgwick County Clerks Website 2020 Ad Valorem Tax Levies

SEDGWICK COUNTY, KANSAS
PRINCIPAL PROPERTY TAX PAYERS
Current Year and Nine Years Ago

	Fiscal Year 2021			Fiscal Year 2012		
	Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Evergy Kansas South INC/Evergy Kansas Central INC	153,723,040	1	2.80%			
Textron: Beechcraft/Cessna/Flight Safety	93,839,944	2	1.71%			
Spirit Aerosystems Inc/Mid-Western Aircraft Systems Inc.	87,932,355	3	1.60%			
Kansas Gas Service - A Division of One Gas	34,847,961	4	0.63%	24,566,661	9	0.64%
Wal Mart Real Estate/Sam's	29,221,214	5	0.53%			
Wesley Medical Center/Wesley Endowment Foundation	27,926,213	6	0.51%	26,031,201	7	0.68%
Boeing Company	15,568,966	7	0.28%	54,171,411	2	1.42%
Bradley Fair Properties/Hotel Wichita Bradley Fair LP	14,526,611	8	0.26%			
Phillips 66 Carrier LLC	13,648,004	9	0.25%			
Newmarket Square LTD/Newmarket V LLC	12,591,927	10	0.23%			
Kansas Gas & Electric - A Westar Co.	-	-	-	71,075,125	1	1.86%
Spirit Aerosystems, Inc.	-	-	-	52,108,205	3	1.37%
Mid Western Aircraft Systems	-	-	-	49,249,786	4	1.29%
Cessna Aircraft				39,769,772	5	1.04%
Hawker Beechcraft Corp				38,540,079	6	1.01%
Southwestern Bell Telephone				25,207,531	8	0.66%
Simon Property Group	-	-	-	23,787,290	10	0.62%
	$ 483,826,235		8.80%	$ 404,507,061		10.61%

Source: Sedgwick County Clerk

SEDGWICK COUNTY, KANSAS
GENERAL PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years

SEDGWICK COUNTY PRIMARY GOVERNMENT

Tax Year [1]	Taxes Levied for the Fiscal Year (Original Levy)	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years [3]	Total Collections to Date	
				Amount [2]	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2011	130,016,010	269,245	130,285,255	125,349,762	96.41%	2,477,989	127,827,751	98.11%
2012	129,216,721	108,339	129,325,060	125,129,425	96.84%	2,604,064	127,733,489	98.77%
2013	129,639,393	26,690	129,666,083	125,508,033	96.81%	2,580,520	128,088,553	98.78%
2014	130,922,296	(215,999)	130,706,297	127,648,264	97.50%	2,623,114	130,271,378	99.67%
2015	131,704,711	(195,108)	131,509,603	128,621,614	97.66%	2,547,733	131,169,347	99.74%
2016	135,147,416	(94,878)	135,052,538	132,021,791	97.69%	2,652,679	134,674,470	99.72%
2017	139,633,113	(108,238)	139,524,875	136,474,410	97.74%	2,609,109	139,083,519	99.68%
2018	144,941,192	80,789	145,021,980	141,872,711	97.88%	2,211,837	144,084,547	99.35%
2019	151,812,108	343,232	152,155,340	148,748,424	97.98%	1,587,039	148,748,424	97.76%
2020	158,566,117	305,309	158,871,426	155,790,468	98.25%	*Not Applicable*	155,790,468	98.06%

SEDGWICK COUNTY FIRE DISTRICT 1

Tax Year [1]	Taxes Levied for the Fiscal Year (Original Levy)	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years [3]	Total Collections to Date	
				Amount [2]	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2011	14,603,909	(166,083)	14,437,826	14,172,661	97.05%	177,275	14,349,936	99.39%
2012	14,721,733	(74,201)	14,647,532	14,382,596	97.70%	228,806	14,611,402	99.75%
2013	14,857,310	(96,016)	14,761,294	14,484,501	97.49%	212,559	14,697,060	99.56%
2014	15,134,136	(120,732)	15,013,404	14,739,202	97.39%	247,327	14,986,529	99.82%
2015	15,272,821	(77,053)	15,195,768	14,951,500	97.90%	228,219	15,179,719	99.89%
2016	15,766,541	(20,373)	15,746,168	15,488,312	98.24%	235,744	15,724,056	99.86%
2017	16,444,620	(36,289)	16,408,331	16,176,028	98.37%	215,501	16,391,529	99.90%
2018	17,023,773	(25,540)	16,998,233	16,750,228	98.39%	178,117	16,928,346	99.59%
2019	17,658,012	(316,690)	17,341,322	17,243,673	97.65%	*126,810*	17,243,673	99.44%
2020	18,087,732	(219,106)	17,868,627	17,783,577	98.32%	*Not Applicable*	17,783,577	99.52%

[1] Taxes levied support the subsequent year's budget, e.g., 2020 taxes financed 2021 spending

[2] Net of refunding warrants

[3] Excludes interest penalties

Source: Sedgwick County Treasurer Tax Abstract

SEDGWICK COUNTY, KANSAS
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years

Fiscal Year	Governmental Activities						Total Primary Government	Percentage of Personal Income [2]	Per Capita [2]
	General Obligation Bonds	Public Building Commission	Special Assessments	KDOT Revolving Loan	Capital Leases	Premium (Discount) [1]			
2012	80,615,000	83,575,000	4,345,000	6,199,824	2,908,377	3,977,145	181,620,346	0.81%	360
2013	75,462,051	83,670,000	3,667,949	-	2,264,555	5,410,248	170,474,803	0.71%	337
2014	66,957,000	153,825,000	3,343,000	-	2,718,464	10,865,354	237,708,818	0.97%	467
2015	64,400,000	146,290,000	2,820,000	-	1,996,279	11,464,461	226,970,740	0.87%	444
2016	54,548,000	133,025,000	2,192,000	-	1,713,961	8,509,062	199,988,023	0.80%	390
2017	46,457,000	126,290,000	1,958,000	-	1,124,818	7,260,566	183,090,384	0.74%	357
2018	50,941,000	94,495,000	1,999,000	-	727,322	6,883,527	155,045,849	0.60%	302
2019	52,920,000	88,520,000	1,746,000	-	1,946,437	6,784,651	151,917,088	0.57%	294
2020	47,807,000	82,370,000	1,913,000	-	1,504,503	6,275,132	139,869,635	0.50%	267
2021	41,920,000	75,960,000	1,585,000	-	3,393,502	5,364,587	128,223,089	0.44%	244

Details regarding the county's outstanding debt can be found in the notes to the financial statements

[1] Information added to table in 2017

[2] Population and personal income data can be found in Schedules E-16
These ratios are calculated using personal income for the prior calendar year
Personal income and population data has been updated since previous report

SEDGWICK COUNTY, KANSAS
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
Last Ten Fiscal Years

Fiscal Year	General Bond Debt Outstanding: General Obligation Debt [1]	Add: Premium (Discount) [4]	Less: Amounts Restricted to Repaying Principal [5]	Total	Percentage of Personal Income [2]	Percentage of Actual Value of Taxable Property [3]	Per Capita [2]
2012	164,190,000	3,977,145	(14,651,936)	149,538,064	0.66%	0.48%	297
2013	159,132,051	5,410,248	(8,500,583)	150,631,468	0.63%	0.48%	297
2014	220,782,000	10,865,354	(43,678,059)	177,103,941	0.72%	0.56%	348
2015	210,690,000	11,464,461	(40,719,420)	169,970,580	0.65%	0.53%	333
2016	187,573,000	8,509,062	(31,921,481)	155,651,519	0.62%	0.47%	303
2017	172,747,000	7,260,566	(29,492,294)	143,254,706	0.58%	0.42%	279
2018	145,436,000	6,883,527	(2,613,230)	149,706,297	0.58%	0.42%	292
2019	141,440,000	6,784,651	(2,170,980)	146,053,671	0.55%	0.39%	283
2020	130,177,000	6,275,132	(1,050,040)	135,402,092	0.48%	0.35%	258
2021	117,880,000	5,364,587	(1,492,742)	121,751,845	0.41%	0.30%	231

[1] Includes general obligation and SCPBC debt; excludes Fire District, special assessment debt, KDOT revolving loan and capital leases

[2] Population and personal income data can be found in Schedule E-16
These ratios are calculated using personal income for the prior calendar year
Personal income and population data has been updated since previous report

[3] Property value data can be found in Schedule E-8

[4] Information added in to table 2019

[5] 2018 amount has been updated from previous Annual Financial Reports

SEDGWICK COUNTY, KANSAS
LEGAL DEBT MARGIN INFORMATION
Last Ten Fiscal Years
(Dollars in Thousands)

	2012 [1]	2013 [1]	2014 [1]	2015	2016	2017	2018	2019	2020	2021
Statutory debt capacity:										
Equalized assessed valuation of taxable tangible property	$ 4,276,987	$ 4,304,440	$ 4,353,274	$ 4,410,040	$ 4,531,486	$ 4,675,742	$ 4,858,133	$ 5,556,733	$ 5,309,726	$ 5,499,917
Estimated tangible valuation of motor vehicles	523,435	538,413	549,522	567,865	583,973	595,197	607,670	626,583	628,089	652,435
Estimated tangible valuation for computation of bonded indebtedness limitations	$ 4,800,422	$ 4,842,853	$ 4,902,796	$ 4,977,905	$ 5,115,459	$ 5,270,939	$ 5,465,803	$ 6,183,316	$ 5,937,815	$ 6,152,352
Debt limit (3% of total valuation)	$ 144,312	$ 145,286	$ 147,084	$ 149,337	$ 153,464	$ 158,128	$ 163,974	$ 185,499	$ 178,134	$ 184,571
Amount of debt applicable to limit										
Total bonded indebtedness	174,735	162,800	224,125	213,510	189,765	174,705	147,435	143,186	132,090	119,465
Less exempt issues	(141,906)	(128,319)	(197,118)	(186,522)	(166,900)	(157,655)	(125,439)	(117,151)	(110,059)	(100,148)
Total net debt applicable to limit	32,829	34,481	27,007	26,988	22,865	17,050	21,996	26,035	22,031	19,317
Legal debt margin	$ 111,483	$ 110,805	$ 120,077	$ 122,349	$ 130,599	$ 141,078	$ 141,978	$ 159,464	$ 156,103	$ 165,254
Total net debt applicable to the limit as a percentage of debt limit	22.75%	23.73%	18.36%	18.07%	14.90%	10.78%	13.41%	14.04%	12.37%	10.47%

[1] Assessed valuations of taxable tangible property updated from prior year Annual Comprehensive Financial Reports

SEDGWICK COUNTY, KANSAS
PLEDGED-REVENUE COVERAGE

Special Assessments
Last Ten Fiscal Years
(Dollars in Thousands)

Fiscal Year	Special Assessment Collections	Principal	Interest	Coverage
2012	2,375	1,070	200	1.87
2013	1,955	655	163	2.39
2014	1,617	325	140	3.48
2015	1,108	328	131	2.42
2016	919	228	108	2.73
2017	630	234	90	1.94
2018	604	239	84	1.87
2019	569	253	83	1.69
2020	525	273	78	1.49
2021	427	328	74	1.06

Details regarding the county's outstanding debt can be found in the notes to the financial statements

THE SPECIAL TAX LEVY - HISTORICAL COVERAGES
Last Ten Fiscal Years

Calendar Year	Actual Special Tax Levy Revenue [1]	Existing Bond Debt Service Requirements [2]	Balance Available for University Program Expenditures [3]	Debt Service Coverage Ratio [4]
2012	7,120,438	1,586,895	5,533,543	4.49
2013	7,162,443	1,580,363	5,582,080	4.53
2014	7,223,079	1,476,008	5,747,071	4.89
2015	7,322,161	1,478,125	5,844,036	4.95
2016	7,449,554	1,476,250	5,973,304	5.05
2017	7,624,392	3,766,586	3,857,806	2.02
2018	7,880,749	2,497,888	5,382,861	3.15
2019	8,163,700	2,495,375	5,668,325	3.27
2020	8,487,913	2,495,229	5,992,684	3.40
2021	8,897,485	2,497,895	6,399,590	3.56

[1] Total Proceeds from the Special Tax Levy

[2] Debt service requirements for the existing bonds paid from such proceeds

[3] Balance available to be distributed to the Board of Trustees of Wichita State University for University program expenditures

[4] Debt service coverage ratio for the existing bonds paid from such proceeds

SEDGWICK COUNTY, KANSAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years

Year	Population [1, 5]	Increase %	Personal Income [2, 5] *(thousands of dollars)*	Per Capita Personal Income [2, 5]	Public School Enrollment [3,6]	Unemployment Rate [4]
2012	504,101	0.62	24,048,113	47,698	92,273	7.0%
2013	506,442	0.46	24,437,491	48,244	92,988	6.4%
2014	508,968	0.50	25,980,237	51,033	93,502	5.6%
2015	511,083	0.42	25,114,839	49,126	93,672	4.0%
2016	513,092	0.39	24,636,476	47,994	93,254	4.4%
2017	513,176	0.02	25,935,154	50,517	93,748	3.4%
2018	513,484	0.06	26,664,504	51,889	93,976	3.4%
2019	516,042	0.50	28,094,027	54,385	93,900	3.3%
2020	523,824	1.51	29,400,927	56,550	90,791	4.4%
2021	526,551	0.52	*Not Available*	*Not Available*	87,846	3.2%

Notes:

[1] 2021 Population is estimated. Population for 2012-2020 is from the U.S. Census Bureau.

[2] U.S. Bureau of Economic Analysis

[3] Kansas State Department of Education

[4] Kansas Department of Labor

[5] Prior years amounts have been updated to reflect the most recent information from the U.S. Bureau of Economic Analysis

[6] As of 2021, reports from KS Dept of Education no longer include "Special Ed 3 & 4 Yr", "Nongraded", "Preschool-Aged At- Risk (3 years old)" or "Preschool-Aged At Risk (4 years old)"

SEDGWICK COUNTY, KANSAS
PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago

	Fiscal Year 2021			Fiscal Year 2012		
	Employees	Rank	Percentage of Total Wichita MSA [1]	Employees	Rank	Percentage of Total Wichita MSA [1]
Spirit AeroSystems, Inc.	9,500	1	3.05%	10,800	1	3.53%
Textron Aviation	9,000	2	2.89%	-	-	-
Wichita Public Schools USD #259	5,604	3	1.80%	5,421	3	1.77%
Ascension Via Christi Health Inc.	5,389	4	1.73%	6,237	2	2.04%
U.S. Government	5,167	5	1.66%	2,708	9	0.89%
McConnell Air Force Base	3,500	6	1.12%	-	-	-
Koch Industries Inc.	3,300	7	1.06%	2,650	10	0.87%
City of Wichita	2,762	8	0.89%	2,924	7	0.96%
Sedgwick County	2,580	9	0.83%	-	-	-
Wichita State University	2,105	10	0.68%	-	-	-
Cessna Aircraft Company	-	-	-	5,000	4	1.64%
Hawker Beechcraft	-	-	-	4,500	5	1.47%
State of Kansas	-	-	-	3,967	6	1.30%
Bombardier Learjet	-	-	-	2,800	8	0.92%
	48,907		15.72%	47,007		15.39%

[1] Includes Sedgwick, Butler, Harvey, Kingman and Sumner counties for 2021 and Sedgwick, Butler, Harvey and Sumner counties for 2012

Source: Wichita Business Journal and Kansas Department of Labor

SEDGWICK COUNTY, KANSAS
FULL-TIME COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
Last Ten Fiscal Years

	Full-time Employees as of December 31									
Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General government	429	409	422	386	404	410	404	408	416	411
Public safety	1,420	1,438	1,406	1,413	1,404	1,429	1,419	1,463	1,418	1,321
Public works	115	116	116	130	129	125	127	128	121	118
Health and welfare	529	509	522	489	476	479	500	510	524	521
Culture and recreation	96	94	96	103	99	106	107	101	107	107
Community development	6	6	6	3	3	1	1	-	-	-
	2,595	2,572	2,568	2,524	2,515	2,550	2,558	2,610	2,586	2,478

Source: Sedgwick County finance department

SEDGWICK COUNTY, KANSAS
OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020 [1]	2021
General government										
Number of registered voters	274,369	271,013	275,499	274,961	294,138	292,029	303,571	301,756	322,575	321,697
Number of taxable real estate parcels	212,765	212,744	212,917	213,261	212,851	213,810	215,067	216,109	217,966	219,121
Documents filed with register of deeds	78,147	82,749	69,651	76,939	77,642	75,504	71,249	73,037	89,683	103,866
Real estate records processed	46,893	77,608	64,450	74,132	56,606	74,665	73,029	74,432	79,348	92,867
Average monthly investment portfolio (in millions)	$ 297.4	$ 290.0	$ 284.1	$ 269.5	$ 276.4	$ 273.4	$ 282.1	$ 300.4	$ 382.6	$ 398.0
Average number of bids per purchase	7.1	6.2	8.8	9.1	8.4	9.4	8.3	8.7	9.2	10.9
Public safety										
Average monthly number of incoming 911 calls	39,502	40,328	40,901	47,304	49,009	44,158	41,973	44,662	42,447	44,582
Average monthly number of EMS responses	4,714	4,836	5,051	5,337	5,182	5,171	5,300	5,531	5,476	5,819
Number of residential structural fires per 100,000 households	89	70	91	167	214	189	210	185	102	90
Average monthly number of medical responses by Fire	330	378	415	462	423	408	387	364	311	349
Average daily population, juveniles in detention	60	55	62	64	55	52	53	55	44	43
Average daily population in custody of Sheriff	1,442	1,418	1,359	1,406	1,373	1,448	1,421	1,529	1,503	1,422
Percent of autopsy reports filed within 90 days	59%	75%	78%	74%	63%	86%	91%	73.50%	55.83%	38.82%
Public works										
Miles of road improved	172	163	97	186	122	144	106	105	101	104
Miles of road maintained	617	600	603	603	603	597	609	609	609	604
Household hazardous waste tonnage disposed (in tons)	664	580	576	598	571	650	599	631	885	791
Health and welfare										
Number of mental health program clients	12,299	12,344	12,559	12,940	13,476	13,572	13,132	15,603	11,467	11,586
Number of Individuals eligible for developmental disability services	2,410	2,482	2,536	2,554	2,592	2,521	2,538	2,589	2,604	2,653
Number of health clinic patient encounters	176,230	153,529	155,316	170,960	147,358	141,722	130,328	*	*	*
Number of Health Department patient encounters (Not Covid-19 related)	*	*	*	*	*	*	*	126,511	95,860	153,887
Number of Health Department Covid-19 patient encounters	*	*	*	*	*	*	*	*	261,989	449,178
Number of immunizations provided (Not Covid-19 related)	24,447	22,321	22,011	21,829	22,030	17,573	20,886	19,059	16,809	15,438
Number of Covid-19 immunizations provided	*	*	*	*	*	*	*	*	1,890	272,987
Number of tuberculosis encounters	2,731	2,806	2,741	3,819	3,050	3,033	1,986	*	*	*
Culture and recreation										
Number of events per year at INTRUST Bank Arena	70	80	100	107	102	87	84	93	29	71
Annual attendance at INTRUST Bank Arena events	349,612	411,121	298,825	439,767	371,280	338,190	352,285	348,357	140,126	133,561
Annual attendance at Sedgwick County Zoo	515,634	511,306	527,981	581,773	710,629	581,227	504,118	518,446	302,901	634,267
Annual attendance at Sedgwick County Park	872,349	922,713	959,101	944,320	1,000,806	1,021,314	995,375	997,945	1,073,618	1,110,019
Economic development										
millions)	$ 36.4	$ 297.4	$ 226.0	$ 91.9	$ 103.4	$ 79.3	$ 72.2	$ 42.9	$ -	$ -
Average monthly number of Sec. 8 housing clients	244	230	214	193	155	144	*	*	*	*

* Information not available.

[1] Numbers updated from prior year report

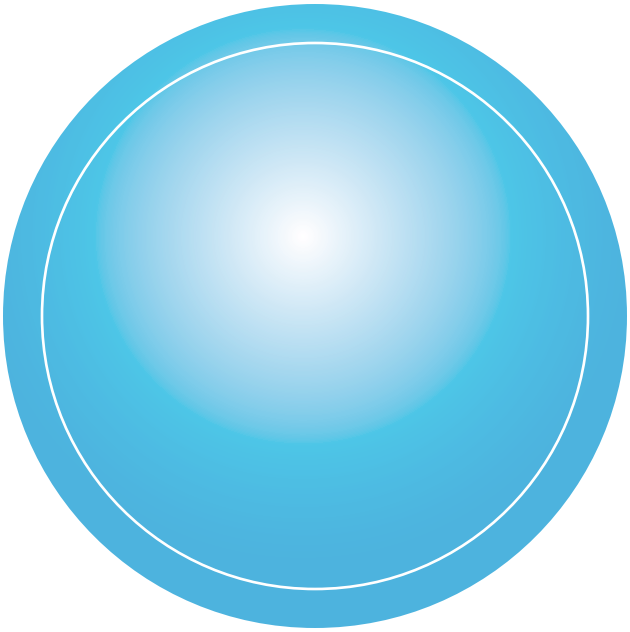
Source: County operating departments

SEDGWICK COUNTY, KANSAS
CAPITAL ASSET STATISTICS BY FUNCTION
Last Ten Fiscal Years

	Fiscal Year									
Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General government										
Auto License buildings	4	4	4	4	4	4	4	2	2	2
Total fleet vehicles	468	466	462	462	464	468	472	477	477	414
Public safety										
Adult detention facility capacity	1,158	1,158	1,158	1,158	1,158	1,158	1,158	1,158	1,226	1,226
Fire stations	9	9	9	9	9	9	9	9	9	9
EMS posts	15	15	15	15	15	15	15	17	18	18
Public Safety vehicles	288	274	278	279	279	280	281	283	286	300
Public works										
Bridges maintained	601	583	582	593	598	598	600	600	600	600
Miles of roads maintained	600	600	603	603	601	600	600	600	600	600
Culture and recreation										
Sedgwick County Park acreage	400	400	400	400	400	400	400	400	400	400
Lake Afton Park acreage	720	720	720	720	720	720	720	720	720	720

Source: County budget department and individual county departments

SINGLE AUDIT SECTION



The Single Audit Section contains reports of the Independent Auditor's, schedules and exhibits reflecting Federal, State and local matching participation in various projects and programs of the County.

Division of Finance - 316-660-7591
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Sedgwick County, Kansas

Single Audit Reports

Year Ended December 31, 2021

Sedgwick County, Kansas

Year Ended December 31, 2021

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Sedgwick County, Kansas
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2021

Agency/Program	*Clusters*	*ALN*	*Award/Contract Number*	*Passed Through to Subrecipients*	*Federal Expenditures*
U.S. Department of Agriculture:					
Pass-Through Program From:					
Kansas Department of Education					
National School Breakfast Program	1	10.553	2011N109943		41,990
National School Lunch Program	1	10.555	2011N109943		77,302
Kansas Department of Health & Environment					
WIC - Women Infants & Children FY21		10.557	2013IW100343		1,436,911
WIC - Women Infants & Children FY22		10.557	2013IW100343		431,632
Total WIC - Women Infants & Children					1,868,543
Total U.S. Department of Agriculture					1,987,835
U.S. Department of Housing & Urban Development:					
Continuum of Care Program (SPC-Consolidated) FY '21		14.267	KS0012L7P021912		182,525
Continuum of Care Program (SPC-Consolidated) FY '22		14.267	KS0012L7P022013		436,353
Subtotal Direct Programs					618,878
Total U.S. Department of Housing & Urban Development					618,878
U.S. Department of Interior:					
Pass-Through Program From:					
Kansas Department of Wildlife, Parks and Tourism -					
Sport Fish Restoration - Community Fisheries Assistance Program	4	15.605			67,641
Subtotal Indirect Programs					67,641
Total U.S. Department of Interior					67,641
U.S. Department of Justice:					
Internet Crimes Against Children (Title IV, JJDP)'19		16.543	2019-MC-FX-K054	116,783	281,432
COPS Office Law Enforcement Mental Health and Wellness Act		16.710	2020-MHWXK-030		24,367
Byrne Justice Assistance Grant '17 (JAG)		16.738	2017-DJ-BX-0136	41,049	41,049
Byrne Justice Assistance Grant '18 (JAG)		16.738	2018-DJ-BX-0065	76,334	77,348
Byrne Justice Assistance Grant '19 (JAG)		16.738	2019-DJ-BX-0523	58,788	99,799
Local Law Enforcement Crime Gun Intelligence Center Integration Initiative (CGIC)		16.738	2019-DG-BX-0006		16,000
Byrne Justice Assistance Grant '20 (JAG)		16.738	2020-DJ-BX-0927		99,971
Byrne Justice Assistance Grant '21 (JAG)		16.738	15PBJA-21-GG-01490-JAGX		754
Total Byrne Justice Assistance Grant				176,171	334,921
DNA Backlog Reduction Program '18 (NIJ)		16.741	2018-DN-BX-0085		1,589
DNA Backlog Reduction Program '19 (NIJ)		16.741	2019-DN-BX-0075		290,000
DNA Backlog Reduction Program '20 (NIJ)		16.741	2020-DN-BX-0114		53,125
Total DNA Backlog Reduction Program					344,714
Equitable Sharing Program USMS		16.922			50,407
Subtotal Direct Programs				292,954	1,035,841
Pass-Through Program From:					
Kansas Governor Federal Grants Program					
Federal Victims of Crime Act Asst Program (VOCA) '21		16.575	21-VOCA-48		46,898
Federal Victims of Crime Act Asst Program (VOCA) '22		16.575	22-VOCA-49		13,610
Total Federal Victims of Crime Act Asst Program					60,508
Paul Coverdell National Forensic Science Improvement Act FY '21		16.742	21-NFSIA-02		47,039
Subtotal Indirect Programs					107,547
Total U.S. Department of Justice				292,954	1,143,388
U.S. Department of Transportation:					
Pass-Through Program From:					
Kansas Dept. of Transportation					
COVID-19 Formula Grants for Rural Areas Section 5311 - FY21		20.509	PT-1109-21	651,252	785,267
Formula Grants for Rural Areas Section 5311 - FY21		20.509	PT-0801-20	-	5,724
COVID-19 Formula Grants for Rural Areas Section 5311 - FY22		20.509	PT-1109-22	414,465	487,953
Formula Grants for Rural Areas Section 5311 - FY22		20.509	PT-1109-22	67,375	87,798
Total Formula Grants for Rural Areas				1,133,092	1,366,742

Sedgwick County, Kansas
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2021

Agency/Program	Clusters	ALN	Award/Contract Number	Passed Through to Subrecipients	Federal Expenditures
Highway Safety Project - Click Step	3	20.600	SP-1300-21		2,430
City of Wichita -					
Enhanced Mobility of Seniors & Disabled Section 5310- FY20	5	20.513	KS-2019-009-00		19,691
COVID-19 Enhanced Mobility of Seniors & Disabled Section 5310- FY22	5	20.513	KS-2021-011-00		23,053
Total Enhanced Mobility of Seniors & Disabled					42,744
The Adjutant General's Department State of Kansas					
Hazardous Materials Emergency Preparedness		20.703			66,725
Subtotal Indirect Programs				1,133,092	1,478,641
Total U.S. Department of Transportation				1,133,092	1,478,641
U.S. Department of the Treasury					
COVID-19 Coronavirus Relief Fund - Direct Allocation		*21.019		1,346,557	26,973,112
Pass-Through Program From:					
Kansas Office of Recovery					
COVID-19 Strengthening People and Revitalizing Kansas		*21.019		1,113,182	1,113,182
Subtotal COVID-19 Coronavirus Relief Fund				2,459,739	28,086,294
COVID-19 Coronavirus State and Local Fiscal Recovery Program - Direct Allocation		*21.027			22,946,697
Total U.S. Department of the Treasury				2,459,739	51,032,991
Small Business Administration					
COVID-19 Shuttered Venue Operators Grant Program - Direct Payment		*59.075	SBAHQ21SV016314 SBAHQ21SV016314S1	4,722,072	4,722,072
Subtotal Direct Programs				4,722,072	4,722,072
Total Small business Administration				4,722,072	4,722,072
U.S. Department of Health & Human Services:					
COVID-19 Provider Relief Fund		*93.498			994,702
Section 223 Demonstration Programs to Improve Community Mental Health Services		93.829	1H79SM083120-01		545,127
Healthy Start Initiative FFY21		93.926	5 H49MC 11254-13-00		225,687
Healthy Start Initiative FFY22		93.926	5 H49MC 11254-14-00		429,827
Total Healthy Start Initiative					655,514
Subtotal Direct Programs					2,195,343
Pass-Through Program From:					
Kansas Department For Aging And Disability Services					
Title III, Part D - Disease Prevention & Health Promotion - FY20		93.043	20-02-1D		9,487
Title III, Part D - Disease Prevention & Health Promotion - FY21		93.043	21-02-1D	5,940	32,929
Total Title III, Part D - Disease Prevention & Health Promotion				5,940	42,416
Title III, Part B - Support Services - FY20	2	93.044	20-02-1B	40,980	110,550
Title III, Part B - Support Services - FY21	2	93.044	21-02-1B	84,683	240,435
COVID-19 Title III, Part B - Support Services	2	93.044	20-CARES-02-1B	11,811	275,487
COVID-19 Title III, Part B - Administration	2	93.044	20-CARES-02-2A		4,924
COVID-19 Expanding Access to Vaccines via the Aging Network Grant Agre	2	93.044	2101KSVAC5-00		23,030
Title III, Part C(1) - Administration - FY20	2	93.045	20-02-1A		11,863
Title III, Part C(1) - Administration - FY21	2	93.045	21-02-1A		70,831
Title III, Part C(1) - Congregate Meals - FY20	2	93.045	20-02-1C(1)	161,449	161,449
Title III, Part C(1) - Congregate Meals - FY21	2	93.045	21-02-1C(1)	278,467	278,467
Title III, Part C (2) - Home Delivered Meals - FY20	2	93.045	20-02-1C(2)	1,962	1,962
COVID-19 Title III, Part C(2) - Home Delivered Meals	2	93.045	20-CAA-02-2C(2)	285,106	285,106
COVID-19 Title III, Part C(2) - Home Delivered Meals	2	93.045	20-CARES-02-2C(2)	164,433	165,005
Title III, Part C (2) - Home Delivered Meals - FY21	2	93.045	21-02-1C(2)	554,559	554,559
Home Delivered & Congregate Meals '20	2	93.053	20-02-1C(1) 20-02-1C(2) 21-02-1C(1) 21-02-1C(2)	124,393	124,393
Total Aging Cluster				1,707,843	2,308,061
Senior Medicare Patrol FY21		93.048	90MPPG0037-02-00		4,507
COVID-19 Aging & Disability Resource Center		93.048	90NWC30044-01-00		69,479
Total Senior Medicare Patrol					73,986
Title III, Part E - National Family Caregiver Support Program FY20		93.052	20-02-1E	8,228	74,636
Title III, Part E - National Family Caregiver Support Program FY21		93.052	21-02-1E	28,766	215,782
COVID-19 Title III, Part E - National Family Caregiver Support Program		93.052	20-CARES-02-2E		103,206
COVID-19 Title III, Part E - Administration		93.052	20-CARES-02-2A		5,408
Title III, Part E - Administration		93.052	21-02-1A		30,163
Total Title III, Part E - National Family Caregiver Support Program				36,994	429,195

Sedgwick County, Kansas
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2021

Agency/Program	*Clusters*	*ALN*	*Award/Contract Number*	*Passed Through to Subrecipients*	*Federal Expenditures*
Medicare Improvements for Patients & Providers '21		93.071	2001KSMIAA-00 2001KSMISH-00 2001KSMIDR-00		9,239
Projects for Assistance in Transition from Homelessness FY21		93.150			80,083
Projects for Assistance in Transition from Homelessness FY22		93.150			57,181
Total Projects for Assistance in Transition from Homelessness					137,264
Epidemiology and Laboratory Capacity for Infection Diseases (ELC)		93.323			519,790
Senior Health Insurance Counseling FY21		93.324	90SAPG0093		881
Senior Health Insurance Counseling FY21		93.324	90SAPG0093		272
Total Senior Health Insurance Counseling					1,153
Senior Care Act FY21		93.667			227,036
Senior Care Act FY22		93.667			538,569
Total Senior Care Act					765,605
Block Grants for Community Mental Health Services FY21		93.958	1B09SM082601-01		65,987
Block Grants for Community Mental Health Services FY22		93.958	1B09SM082601-01		225,904
Total Block Grant for Community Mental Health Services					291,891
Substance Abuse (Beacon Health) Contract - SFY21		93.959			191,000
Substance Abuse (Beacon Health) Contract - SFY22		93.959			100,003
Total Substance Abuse (Beacon Health)					291,003
Kansas Department of Health & Environment					
Public Health Emergency Preparedness (PHEP) '21		93.069	NU90TP922049-02		168,951
Public Health Emergency Preparedness (PHEP) '22		93.069	NU90TP922049-03		112,055
COVID-19 Public Health Emergency Preparedness		93.354	NU90TP22130-01		36,699
Total Public Health Emergency Preparedness (PHEP)					317,705
Tuberculosis Control Grant '20		93.116			1,357
Kansas Overdose Data to Action Program '20		93.136	1NU17CE9249980200		197,251
Kansas Overdose Data to Action Program '21		93.136	NU17CE924998-01-00		29,072
Total Tuberculosis Control Grant					226,323
Family Planning Services '22		93.217	FPHPA006448-04		42
Maternal and Child Health IAP Immunization Cooperation FY21		93.268	NH23IP922627-02		28,220
Maternal and Child Health IAP Immunization Cooperation FY22		93.268	NH23IP922627-03		9,816
Total Maternal and Child Health IAP Immunization Cooperation					38,036
STI/HIV Control Programs - Disease Intervention / Prevention FY21		93.977	NH25PS005173-02		105,793
STI/HIV Control Programs - Disease Intervention / Prevention FY22		93.977	NH25PS005173-03 NH25PS005173-04		56,104
Total STI/HIV Control Programs					161,897
Maternal and Child Health Services Block Grant FY21		93.994	B04MC32543-02		92,898
Maternal and Child Health Services Block Grant FY22		93.994	B04MC40135-01		54,139
Total Maternal and Child Health Services Block Grant					147,037
Health ICT (Medical Society of Sedgwick County)					
Innovative Public Health Strategies		93.435			2,860
Subtotal Indirect Programs				1,750,777	5,764,860
Total U.S. Department of Health & Human Services				1,750,777	7,960,203
Corporation For National And Community Service:					
Retired and Senior Volunteer Program					
Retired and Senior Volunteer Program FY20		94.002	19SRWKS005		21,826
Retired and Senior Volunteer Program FY21		94.002	19SRWKS005		26,900
Subtotal Direct Programs					48,726
Pass-Through Program From:					
Kansas Department of Education					
Volunteer Manager Support Grant		94.021	20VGHKS001		450
Subtotal Indirect Programs					450
Total Corporation For National And Community Service					49,176
Executive Office of the President					
Kansas Bureau of Investigation					
High Intensity Drug Trafficking Areas Program		95.001	G20MW0003A		45,287
High Intensity Drug Trafficking Areas Program		95.001	G21MW0003A		8,839
Total Executive Office of the President					54,126

Sedgwick County, Kansas
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2021

Agency/Program	*Clusters*	*ALN*	*Award/Contract Number*	*Passed Through to Subrecipients*	*Federal Expenditures*
U.S. Department of Homeland Security					
Pass-Through Program From:					
Kansas Adjutant General - Division of Emergency Management					
COVID-19 Federal Emergency Mgmt Agency		97.036			721,150
Emergency Mgmt Performance Grant -Salary Reimbursement		97.042			99,327
Subtotal Indirect Programs					820,477
Total Department of Homeland Security					820,477
Total Expenditures of Federal Awards				$ 10,358,634	69,935,428

Clusters:	Totals
1 - Child Nutrition Cluster =	119,292
2 - Aging Cluster =	2,308,061
3 - Highway Safety Cluster =	2,430
4 - Fish and Wildlife Cluster =	67,641
5 - Transit Services Program Cluster =	42,744

* Major Programs

Sedgwick County, Kansas
Notes to the Schedule of Expenditures of Federal Awards
Year Ended December 31, 2021

Notes to Schedule

1. The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the County under programs of the federal government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

2. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and other applicable requirements, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

3. The County does not administer any loan programs.

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Board of County Commissioners
Sedgwick County
Wichita, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sedgwick County, Kansas (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated May 27, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Praxity MEMBER GLOBAL ALLIANCE OF INDEPENDENT FIRMS

Sedgwick County
Wichita, Kansas

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BKD, LLP

Wichita, Kansas
May 27, 2022

Praxity MEMBER GLOBAL ALLIANCE OF INDEPENDENT FIRMS

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Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

Board of County Commissioners
Sedgwick County
Wichita, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Sedgwick County, Kansas' (the County) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Praxity MEMBER GLOBAL ALLIANCE OF INDEPENDENT FIRMS

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of federal programs on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Sedgwick County
Wichita, Kansas

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sedgwick County, Kansas (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated May 27, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United State of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

BKD, LLP

Wichita, Kansas
May 27, 2022

Sedgwick County, Kansas
Schedule of Findings and Questioned Costs
Year Ended December 31, 2021

Section I – Summary of Auditor's Results

Financial Statements

1. The type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP was:

   ☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

2. Internal control over financial reporting:

Significant deficiency(ies)	☐ Yes	☒ None reported
Material weakness(es)	☐ Yes	☒ No

3. Noncompliance material to the financial statements noted? ☐ Yes ☒ No

Federal Awards

4. Internal control over compliance for major federal awards programs:

Significant deficiency(ies)	☐ Yes	☒ None reported
Material weakness(es)	☐ Yes	☒ No

5. Type of auditor's report issued on compliance for major federal award programs:

   ☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ☐ Yes ☒ No

Sedgwick County, Kansas
Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2021

7. Identification of major programs:

Assistance Listing Numbers	Name of Federal Program or Cluster
21.019	Coronavirus Relief Fund
21.027	Coronavirus State and Local Recovery Funds
59.075	Shuttered Venue Operators Grant
93.498	Provider Relief Fund

8. Dollar threshold used to distinguish between Type A and Type B programs: $2,098,063.

9. Auditee qualified as a low-risk auditee? ☐ Yes ☒ No

Sedgwick County, Kansas
Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2021

Section II – Financial Statement Findings

Reference Number	Finding

No matters reportable.

Sedgwick County, Kansas
Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2021

Section III – Federal Awards Findings and Questioned Costs

Reference Number	Finding

No matters reportable.

Sedgwick County, Kansas
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2021

Reference Number	Finding

No matters reportable.