

Sedgwick County, Colorado

Financial Statements

For the Year Ended December 31, 2021

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Independent Auditors' Report

To the Board of County Commissioners
Sedgwick County
Julesburg, Colorado

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sedgwick County, Colorado (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, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, 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.

We did not audit the financial statements of Sedgwick County Health Center, which represent ninety-nine percent, ninety-nine percent, and ninety-nine percent, respectively, of the assets, net position, and revenues of the discretely presented component units as of December 31, 2021, and the respective changes in financial position. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Sedgwick County Health Center, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' 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.

Auditors' 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 auditors' 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 generally accepted 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 the audit in accordance with generally accepted 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 and budgetary comparison information listed in the table of contents 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 and other auditors 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 other supplementary information and the local highway finance report listed in the table of contents 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 to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the report of the other auditors, the other supplementary information and the local highway finance report are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Lauer, Szabo & Associates, P.C.

Sterling, Colorado
September 27, 2022

SEDGWICK COUNTY, COLORADO

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis for Sedgwick County offers readers a narrative overview and analysis of the County's financial activities for the fiscal year ended December 31, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the financial statements and notes to the financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the County exceeded its liabilities at the close of 2021 by \$12,292,058. Of this amount, \$6,050,198 may be used to meet the County's ongoing obligations to its citizens and creditors.
- The County's total net position increased by \$1,494,971 for the current year.
- As of December 31, 2021, the County's governmental funds reported combined ending fund balances of \$4,844,672, an increase of \$919,524 in comparison with the prior year.
- Unassigned fund balance for the General Fund was \$2,722,001 at December 31, 2021.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Sedgwick County's basic financial statements. The basic financial statements contain three components: government-wide financial statements, fund financial statements, and notes to the financial statements. In addition to the basic financial statements, this report contains certain required supplementary information, as well as combining statements for non-major governmental funds (along with budgetary comparison schedules) and its enterprise fund.

The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the County's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the County government, reporting the County's operations in more detail than the government-wide statements.
 - Governmental fund statements tell how general government services like general government, judicial, public safety, health and welfare, auxiliary services, public works and culture and recreation were financed in the short-term as well as what remains for future spending.
 - Proprietary fund statements offer short-term and long-term financial information about the activities of the solid waste department.
 - The fiduciary fund statement provides information about custodial fund assets held by the County for the benefit of others, to whom the resources belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. In addition to these required components, a section is included with combining and individual fund statements that provide further detail about our non-major governmental funds described as special revenue funds, each of which are added together and presented in single columns in each of the basic financial statements, as well as our enterprise fund.

GOVERNMENT-WIDE STATEMENTS

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies.

The statement of net position includes all of Sedgwick County's assets and liabilities with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Sedgwick County is improving or deteriorating.

The statement of activities presents information showing how Sedgwick 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. Thus, revenues and expenses reported in this statement for some items will result in cash flows in future fiscal periods.

The government-wide financial statements of the County are divided into two categories:

- Governmental activities: Most of the County's basic services are included here, such as general government, judicial, public safety, health and welfare, auxiliary services, public works and culture and recreation. Property taxes, sales and use tax and state and federal grants finance most of these activities.
- Business-type activities: The Solid Waste Fund accounts for the County's landfill operations.

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the County's most significant funds, not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by state law and by bond covenants.
- The County Board of Commissioners establishes other funds to control and manage resources for particular purposes (i.e. Welcome Center Fund, Conservation trust Fund) or show that certain taxes and grants are used appropriately (i.e. Special Revenue Funds).

The County has three kinds of funds:

- **Governmental funds:** Most of the County's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is provided on the subsequent page of the governmental funds statement that explains the relationship (or differences) between the two types of statements. Sedgwick County adopts an annual appropriated budget for all funds. A budgetary comparison statement has been provided for all funds to demonstrate compliance with this budget.
- **Proprietary funds:** Services for which the County charges customers a fee are generally reported in the proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information.
 - The County's Enterprise Fund, the Solid Waste Fund, is classified as business-type activities on the government-wide statements, but more detailed information is provided in the Proprietary Fund Statements, such as its cash flows.
- **Fiduciary funds:** The County is the fiduciary for the Clerk's and Treasurer's Funds. The Treasurer, by statute, collects and distributes all property tax revenues to other County funds and local governments. The County is responsible for ensuring that the assets reported in this fund are used for their intended purpose. All of the County's fiduciary activities are reported in separate statements of fiduciary net position and changes in fiduciary net position. These balances are excluded from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

NOTES TO THE FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found starting on page 28 of this report.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net position

As discussed earlier, net position may serve as a useful indicator of a government's financial position. As of December 31, 2021, the County's net position was \$12,797,087. Total net position for the County increased \$1,494,971. Total net position for the governmental activities alone increased \$1,394,973 while the business-type activities increased \$99,998.

Description of net position is as follows:

	<u>2021</u>	<u>2020</u>
○ Net investment in capital assets	\$ 6,009,111	\$5,516,746
○ Restricted	232,749	187,591
○ Unrestricted	6,050,198	5,092,750

Restricted net position represents resources that are subject to external restrictions on how they may be used. Included in this category are unspent proceeds for TABOR emergency funds of \$175,000.

The following table provides a summary of the district's net position (liabilities) as of December 31, 2021.

TABLE 1

Net Position (in thousands)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 6,880	\$ 6,469	\$ 1,755	\$ 1,631	\$ 8,635	\$ 8,100
Capital assets, net	5,777	5,250	232	267	6,009	5,517
Total assets	<u>\$ 12,657</u>	<u>\$ 11,719</u>	<u>\$ 1,987</u>	<u>\$ 1,898</u>	<u>\$ 14,644</u>	<u>\$ 13,617</u>
Current liabilities	\$ 345	\$ 768	\$ 7	\$ 29	\$ 352	\$ 797
Long-term liabilities	70	65	266	255	336	320
Total liabilities	415	833	273	284	688	1,117
Deferred Inflow of Resources	1,664	1,703	-	-	1,664	1,703
Net investment in capital assets	5,777	5,250	232	267	6,009	5,517
Restricted	233	188	-	-	233	188
Unrestricted	4,568	3,745	1,482	1,347	6,050	5,092
Total net position	<u>10,578</u>	<u>9,183</u>	<u>1,714</u>	<u>1,614</u>	<u>12,292</u>	<u>10,797</u>
Total liabilities and net position	<u>\$ 12,657</u>	<u>\$ 11,719</u>	<u>\$ 1,987</u>	<u>\$ 1,898</u>	<u>\$ 14,644</u>	<u>\$ 13,617</u>

Investment in capital assets (land, buildings and equipment) is 49% of Sedgwick County's net position. Sedgwick County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

In addition, a portion of Sedgwick County's net position (2%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (49%) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of 2021 and 2020, Sedgwick County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

Changes in net position

The County's total revenue of \$8,500,873 was less than program expenses of \$7,005,902 for an increase in net position of \$1,494,971.

Table 2 shows the summarized revenues and expenses for 2021 and 2020.

Table 2
CHANGES IN NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Program revenues						
Charges for services	\$ 661,808	\$ 625,538	\$ 269,106	\$ 320,705	\$ 930,914	946,243
Operating grants and contributions	3,301,756	2,602,328	-	-	3,301,756	2,602,328
Capital Grants and contributions	708,886	266,806	-	-	708,886	266,806
Total program revenues	4,672,450	3,494,672	269,106	320,705	4,941,556	3,815,377
General revenues						
Property taxes, levied for general purposes	1,690,066	1,672,510	-	-	1,690,066	1,672,510
Specific ownership taxes	215,489	200,464	-	-	215,489	200,464
Sales and use taxes	1,139,629	733,710	-	-	1,139,629	733,710
Other taxes	14,766	12,917	-	-	14,766	12,917
Unrestricted earnings on investments	11,127	36,272	-	-	11,127	36,272
Capital contributions	-	-	-	-	-	-
Miscellaneous	412,419	143,636	239	-	412,658	143,636
Gain on disposal of assets	75,582	5,075	-	-	75,582	5,075
Total general revenues	3,559,078	2,804,584	239	-	3,559,317	2,804,584
Total revenues	8,231,528	6,299,256	269,345	320,705	8,500,873	6,619,961
Program expenses						
General government	1,373,440	1,794,471	-	-	1,373,440	1,794,471
Judicial	53,122	53,122	-	-	53,122	53,122
Public safety	865,120	878,437	-	-	865,120	878,437
Health and welfare	2,180,430	1,627,578	-	-	2,180,430	1,627,578
Auxiliary services	85,355	77,645	-	-	85,355	77,645
Public works	1,881,629	2,114,905	-	-	1,881,629	2,114,905
Culture and recreation	397,459	336,035	-	-	397,459	336,035
Solid waste	-	-	169,347	212,149	169,347	212,149
Total program expense	6,836,555	6,882,193	169,347	212,149	7,005,902	7,094,342
Change in net position	1,394,973	(582,937)	99,998	108,556	1,494,971	(474,381)
Net position at beginning of year	9,182,881	9,765,818	1,614,206	1,505,650	10,797,087	11,271,468
Net position at end of year	\$10,577,854	\$9,182,881	\$1,714,204	\$1,614,206	\$12,292,058	\$10,797,087

Governmental funds overview. Sedgwick County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. As described earlier, the County's governmental funds provide information on short-term inflows and outflows, as well as what remains for future spending. Such information is useful in assessing the County's financing requirements. For example, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of 2021, Sedgwick County reported a combined fund balance of \$4,844,672. This amount was \$919,524 more than the prior year. Of the total combined fund balance, approximately \$2,722,001 consists of unassigned fund balance, the portion of fund balance which serves as a measure of current available financial resources.

The restricted fund balance represents resources not available for spending or those on which legal restrictions have been placed. The County's restricted fund balance makes up \$232,749 of the combined total and includes the following:

	<u>2021</u>	<u>2020</u>
○ Restricted for emergencies	\$ 175,000	\$ 138,000
○ Reserved for culture and recreation	57,749	49,591

General Fund. The General Fund of Sedgwick County accounts for all transactions not accounted for in other funds. As the county's major operating fund, the General Fund accounts for ordinary operating expenditures financed primarily by property taxes, sales and use tax and charges for services. The General Fund completed the year with a fund balance of \$2,899,001. This was an increase of \$1,141,310 from the previous year's fund balance of \$1,757,691.

Road & Bridge Fund. The Road and Bridge Fund accounts for monies generated by property taxes, sales tax, highway users' tax and other sources and expended for highway and road maintenance and repair. Road & Bridge had a 2021 ending fund balance of \$1,528,370, a decrease of \$234,986 over the prior year.

Human Services Fund. The Human Services Fund accounts for monies received from property taxes and state and federal grants expended for human welfare programs. The Human Services Fund completed the year with a fund balance of \$309,885 a decrease of \$5,164 over the prior year.

PROPRIETARY FUNDS OVERVIEW

A proprietary fund is used to account for activities similar to those found in the private sector where determination of net income is necessary or useful to sound financial administration. Sedgwick County has one proprietary fund, which is the Solid Waste Fund. The County's proprietary fund statements provide the same type of information found in the government-wide statements, but in more detail. The proprietary fund statements start on page 22.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the Board of County Commissioners may revise the County's budget at any time. The reasons for amending the budget are:

- Supplemental appropriations to increase revenue and expenditure accounts due to the receipt of unanticipated revenue.
- Unanticipated expenses from fund balance.

Actual expenditures were \$813,994 below final budgeted amounts. Resources available for appropriation were \$678,400 above final budget amounts.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. Sedgwick County's investment in capital assets for its governmental and business-type activities as of December 31, 2021, amounts to \$6,009,111 (net of accumulated depreciation). This amount includes a broad range of capital assets, including land, buildings, equipment, improvements and other infrastructure.

Major capital asset additions during the year included various vehicles and continued renovations on the Julesburg Depot Museum.

Sedgwick County remains committed to the upkeep and maintenance of the County's largest assets. More detailed information about the County's capital assets is presented in table 3 and in Note E to the financial statements.

Table 3
CAPITAL ASSETS, NET OF DEPRECIATION

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 32,073	\$ 32,073	\$ -	\$ -	\$ 32,073	\$ 32,073
Construction in progress	52,661	318,730	-	-	52,661	318,730
Buildings	1,815,306	1,025,052	6,214	7,481	1,821,520	1,032,533
Equipment	916,053	784,507	171,001	211,994	1,087,054	996,501
Improvements	1,625,508	1,720,282	54,571	47,227	1,680,079	1,767,509
Infrastructure	1,335,724	1,369,400	-	-	1,335,724	1,369,400
Total	\$ 5,777,325	\$ 5,250,044	\$ 231,786	\$ 266,702	\$ 6,009,111	\$ 5,516,746

Long-term debt. The County had \$335,563 in debt outstanding at year-end 2021. More detailed information about the County's long-term debt is presented in Table 4 and Note F to the financial statements.

Table 4
LONG-TERM DEBT

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Compensated absences	\$ 69,563	\$ 64,731	\$ -	\$ -	\$ 69,563	\$ 4,731
Landfill closure and post closure care costs	-	-	266,000	255,000	266,000	255,000
Total	\$ 69,563	\$ 64,731	\$ 266,000	\$ 255,000	\$ 335,563	\$ 319,731

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County has, in recent years, practiced cost cutting procedures and has substantially increased cash reserves. The County's increase in Sales tax in prior years increased the County's revenue available for services.

In light of the above, the County's financial position has improved and the County is in a good financial position.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Sedgwick County Commissioners, Cedar Street, Julesburg, Colorado, 80737, or by telephone at (970) 474-3346.

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Basic Financial Statements

The basic financial statements of the County include the following:

Government-wide financial statements. The government-wide statements display information about the reporting government as a whole, except for its fiduciary activities.

Fund financial statements. The fund financial statements display information about major funds individually and nonmajor funds in the aggregate for governmental and proprietary funds.

Notes to the financial statements. The notes communicate information essential for fair presentation of the financial statements that is not displayed on the face of the financial statements. As such, the notes are an integral part of the basic financial statements.

SEDGWICK COUNTY, COLORADO
Statement of Net Position
December 31, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash investments	\$ 4,870,435	\$ 1,719,389	\$ 6,589,824
Internal balances	(17,283)	17,283	-
Receivables	1,966,136	18,409	1,984,545
Inventory	60,481		60,481
Prepaid expenses			-
Restricted cash and cash investments			-
Capital assets, net of depreciation	5,777,325	231,786	6,009,111
Total assets	\$ 12,657,094	\$ 1,986,867	\$ 14,643,961
Liabilities			
Accounts payable	\$ 131,593	\$ 6,663	\$ 138,256
Accrued salaries and benefits			-
Unearned revenue	83,866		83,866
Unearned grant revenue	129,970		129,970
Other current liabilities			-
Refundable advance			-
Noncurrent liabilities			-
Due within one year			-
Due in more than one year	69,563	266,000	335,563
Total liabilities	414,992	272,663	687,655
Deferred inflows of resources			
Deferred property tax revenues	1,664,248		1,664,248
Net position			
Net investment in capital assets	5,777,325	231,786	6,009,111
Restricted for:			
Emergencies	175,000		175,000
Culture and recreation	57,749		57,749
Health and welfare			-
Unrestricted	4,567,780	1,482,418	6,050,198
Total net position	10,577,854	1,714,204	12,292,058
Total liabilities, deferred inflows of resources and net position	\$ 12,657,094	\$ 1,986,867	\$ 14,643,961

The accompanying notes are an integral part of these financial statements.

Component Units		
E911 Authority	Sedgwick County Health Center	Total
\$ 143,653	\$ 11,748,074	\$ 18,481,551
		-
	1,798,363	3,782,908
	278,227	338,708
4,320	120,568	124,888
	947,633	947,633
	5,737,086	11,746,197
<u>\$ 147,973</u>	<u>\$ 20,629,951</u>	<u>\$ 35,421,885</u>
	\$ 246,116	\$ 384,372
	590,023	590,023
		83,866
		129,970
	810,744	810,744
	151,621	151,621
	3,634	3,634
		335,563
<u>\$ -</u>	<u>1,802,138</u>	<u>2,489,793</u>
	136,179	1,800,427
	5,733,452	11,742,563
		175,000
		57,749
	844,936	844,936
147,973	12,113,246	18,311,417
<u>147,973</u>	<u>18,691,634</u>	<u>31,131,665</u>
<u>\$ 147,973</u>	<u>\$ 20,629,951</u>	<u>\$ 35,421,885</u>

SEDGWICK COUNTY, COLORADO
Statement of Activities
For the Year Ended December 31, 2021

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities				
General government	\$ 1,373,440	\$ 197,008	\$ 235,560	
Judicial	53,122			
Public safety	865,120	79,611	92,206	\$ 10,202
Health and welfare	2,180,430	128,147	1,829,426	37,506
Auxiliary services	85,355			
Public works	1,881,629		1,050,113	
Culture and recreation	397,459	257,042	94,451	661,178
Total governmental activities	6,836,555	661,808	3,301,756	708,886
Business-type activities				
Solid Waste	169,347	269,106		
Total primary government	\$ 7,005,902	\$ 930,914	\$ 3,301,756	\$ 708,886
Component units				
E911 Authority	\$ 51,049	\$ 77,697	\$ 7,248	
Sedgwick County Health Center	14,078,820	12,966,812	2,588,578	
Total component units	\$ 14,129,869	\$ 13,044,509	\$ 2,595,826	\$ -
General revenues				
Taxes				
Property taxes, levied for general purposes				
Specific ownership taxes				
Sales and use taxes				
Other taxes				
Unrestricted earnings on investments				
Miscellaneous				
Gain on disposal of assets				
Total general revenues				
Change in net position				
Net position at beginning of year				
Net position at end of year				

The accompanying notes are an integral part of these financial statements.

Net (Expenses) Revenues and Changes in Net Position					
Primary Government			Component Units		
Governmental Activities	Business-type Activities	Total	E911 Authority	Sedgwick County Health Center	Total
\$ (940,872)		\$ (940,872)			\$ (940,872)
(53,122)		(53,122)			(53,122)
(683,101)		(683,101)			(683,101)
(185,351)		(185,351)			(185,351)
(85,355)		(85,355)			(85,355)
(831,516)		(831,516)			(831,516)
615,212		615,212			615,212
(2,164,105)	\$ -	(2,164,105)			(2,164,105)
	99,759	99,759			99,759
(2,164,105)	99,759	(2,064,346)			(2,064,346)
			\$ 33,896		33,896
				\$ 1,476,570	1,476,570
			33,896	1,476,570	1,510,466
1,690,066		1,690,066		155,035	1,845,101
215,489		215,489			215,489
1,139,629		1,139,629		579,408	1,719,037
14,766		14,766			14,766
11,127		11,127	28	34,832	45,987
412,419	239	412,658	5,082		417,740
75,582		75,582			75,582
3,559,078	239	3,559,317	5,110	769,275	4,333,702
1,394,973	99,998	1,494,971	39,006	2,245,845	3,779,822
9,182,881	1,614,206	10,797,087	108,967	16,445,789	27,351,843
\$ 10,577,854	\$ 1,714,204	\$ 12,292,058	\$ 147,973	\$ 18,691,634	\$ 31,131,665

SEDGWICK COUNTY, COLORADO
Balance Sheet
Governmental Funds
December 31, 2021

	General Fund	Road and Bridge Fund	Human Services Fund	Welcome Center Fund
Assets				
Cash and cash investments	\$ 2,540,587	\$ 1,628,148	\$ 333,232	\$ 251,852
Property taxes receivable	1,214,856	389,473	59,919	
Accounts receivable	157,207	73,431	10,825	
Other receivables	27,795			7,210
Due from other funds	368,438			
Inventory of supplies	2,000	58,481		
Total assets	\$ 4,310,883	\$ 2,149,533	\$ 403,976	\$ 259,062
Liabilities				
Accounts payable	\$ 90,555	\$ 33,756	\$ 6,806	\$ 476
Due to other funds	12,900	197,934	7,500	180,287
Unearned revenues			19,866	64,000
Unearned grant revenues	93,571			
Total liabilities	197,026	231,690	34,172	244,763
Deferred inflows of resources				
Deferred property tax revenues	1,214,856	389,473	59,919	
Total deferred inflows of resources	1,214,856	389,473	59,919	-
Fund balance				
Nonspendable for:				
Inventories	2,000			
Restricted for:				
Emergencies	175,000			
Culture and recreation				
Committed to:				
Health and welfare			309,885	
Public works		1,528,370		
Culture and recreation				14,299
Unassigned	2,722,001			
Total fund balance	2,899,001	1,528,370	309,885	14,299
Total liabilities, deferred inflows of resources and fund balance	\$ 4,310,883	\$ 2,149,533	\$ 403,976	\$ 259,062

The accompanying notes are an integral part of these financial statements.

Other Governmental Funds	Total Governmental Funds	
\$ 116,616	\$ 4,870,435	Amounts reported for governmental activities in the statement of net position are different because:
	1,664,248	
	241,463	Total fund balance - governmental funds \$ 4,844,672
	35,005	
12,900	381,338	Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. 5,777,325
	60,481	
<u>\$ 129,516</u>	<u>\$ 7,252,970</u>	
	\$ 131,593	Some receivables are not considered available in the governmental funds and therefore are not reported as assets in the funds. 25,420
	398,621	
	83,866	Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. (69,563)
<u>\$ 36,399</u>	<u>129,970</u>	
36,399	744,050	Net position of governmental activities <u>\$ 10,577,854</u>
	1,664,248	
	1,664,248	
	2,000	
	175,000	
57,749	57,749	
	309,885	
	1,528,370	
35,368	49,667	
	2,722,001	
<u>93,117</u>	<u>4,844,672</u>	
<u>\$ 129,516</u>	<u>\$ 7,252,970</u>	

SEDGWICK COUNTY, COLORADO
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2021

	General Fund	Road and Bridge Fund	Human Services Fund	Welcome Center Fund
Revenues				
Taxes	\$ 2,541,243	\$ 447,262	\$ 68,882	
Intergovernmental	955,401	1,050,871	1,821,845	\$ 214,520
Charges for services	461,991			
Miscellaneous	470,837	42,681		
Total revenues	4,429,472	1,540,814	1,890,727	214,520
Expenditures				
Current				
General government	890,815	38,807		
Public safety	877,150			
Health and welfare	246,509		1,895,891	
Judicial	53,122			
Auxiliary services	85,889			
Public works		1,678,188		
Culture and recreation				219,317
Miscellaneous	291,442			
Capital outlay	846,827	110,247		
Total expenditures	3,291,754	1,827,242	1,895,891	219,317
Excess of revenues over (under) expenditures	1,137,718	(286,428)	(5,164)	(4,797)
Other financing sources (uses)				
Sale of assets		75,942		
Transfers in	24,500			8,008
Transfers out	(20,908)	(24,500)		
Total other financing sources (uses)	3,592	51,442	-	8,008
Net change in fund balance	1,141,310	(234,986)	(5,164)	3,211
Fund balance at beginning of year	1,757,691	1,763,356	315,049	11,088
Fund balance at end of year	\$ 2,899,001	\$ 1,528,370	\$ 309,885	\$ 14,299

The accompanying notes are an integral part of these financial statements.

Other Governmental Funds	Total Governmental Funds	
	\$ 3,057,387	Amounts reported for governmental activities in the statement of activities are different because:
\$ 7,931	4,050,568	
118,817	580,808	Net change in fund balances - governmental funds \$ 919,524
665	514,183	
127,413	8,202,946	Because some revenues will not be collected for several months after the fiscal year ends, they are not considered "available" revenues in the governmental funds. They are, however, recorded as revenues in the statement of activities. (47,000)
	929,622	
	877,150	Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities, those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities. This is the expense in the statement of activities. This is the amount by which capital outlays exceeded depreciation in the current period. 537,641
	2,142,400	
	53,122	
	85,889	
	1,678,188	
125,160	344,477	
	291,442	
	957,074	
125,160	7,359,364	
2,253	843,582	
	75,942	In the statement of activities, no gain (loss) on the sale of equipment is reported, whereas in the governmental funds, the proceeds from the sale increase (decrease) financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the capital assets sold. (10,360)
12,900	45,408	
	(45,408)	
12,900	75,942	
15,153	919,524	In the statement of activities, certain operating expenses - compensated absences - are measured by the amounts incurred or earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). (4,832)
77,964	3,925,148	
\$ 93,117	\$ 4,844,672	Change in net position of governmental activities \$ 1,394,973

SEDGWICK COUNTY, COLORADO
Statement of Net Position
Proprietary Funds
December 31, 2021

	Business-type Activities
	Solid Waste Fund
Assets	
Current assets	
Cash and cash investments	\$ 1,719,389
Accounts receivable, net	18,409
Due from other funds	17,283
Total current assets	1,755,081
Noncurrent assets	
Capital assets, net of depreciation	231,786
Total assets	\$ 1,986,867
Liabilities	
Current liabilities	
Accounts payable	\$ 6,663
Noncurrent liabilities	
Landfill closure and postclosure care costs	266,000
Total liabilities	272,663
Net position	
Net investment in capital assets	231,786
Unrestricted	1,482,418
Total net position	1,714,204
Total liabilities and net position	\$ 1,986,867

The accompanying notes are an integral part of these financial statements.

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

	Business-type Activities
	Solid Waste Fund
Operating revenues	
Charges for services	\$ 269,106
Total operating revenues	269,106
Operating expenses	
Salaries and benefits	70,594
Operating supplies	6,944
Insurance	6,088
Utilities and telephone	2,188
Repairs and maintenance	3,969
Landfill closure and postclosure	11,000
Depreciation	50,477
Miscellaneous	18,087
Total operating expenses	169,347
Operating income	99,759
Nonoperating revenues	
Miscellaneous	239
Total nonoperating revenues	239
Change in net position	99,998
Net position at beginning of year	1,614,206
Net position at end of year	\$ 1,714,204

The accompanying notes are an integral part of these financial statements.

SEDGWICK COUNTY, COLORADO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2021

	Business-type Activities
	Solid Waste Fund
Cash flows from operating activities	
Receipts from customers	\$ 266,526
Internal activity - receipts from (payments to) other funds	(12,686)
Payments to employees	(70,594)
Payments to suppliers	(59,636)
Net cash provided by operating activities	123,610
Cash flows from noncapital financing activities	
Miscellaneous revenues	239
Net cash provided by noncapital financing activities	239
Cash flows from capital and related financing activities	
Purchase of capital assests	(15,561)
Net cash used by capital and related financing activities	(15,561)
Net change in cash and investments	108,288
Cash and investments at beginning of year	1,611,101
Cash and investments at end of year	\$ 1,719,389
Reconciliation of operating income to net cash provided by operating activities	
Operating income	\$ 99,759
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation	50,477
Landfill closure and postclosure	11,000
Changes in assets and liabilities	
Accounts receivable	(2,580)
Due from other funds	(12,686)
Accounts payable	(22,360)
Net cash provided by operating activities	\$ 123,610

The accompanying notes are an integral part of these financial statements.

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SEDGWICK COUNTY, COLORADO
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2021

	Custodial Funds
Assets	
Cash and cash investments	\$ 174,588
Total assets	<u>\$ 174,588</u>
Liabilities	
Due to other governments	\$ 174,588
Total liabilities	174,588
Net position	<u>-</u>
Total liabilities and net position	<u>\$ 174,588</u>

The accompanying notes are an integral part of these financial statements.

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

	Custodial Funds
Additions	
Collections for other governments	\$ 5,101,793
Total additions	5,101,793
Deductions	
Disbursements to other governments	5,101,793
Total deductions	5,101,793
Change in net position	-
Net position at beginning of year	-
Net position at end of year	\$ -

The accompanying notes are an integral part of these financial statements.

SEDGWICK COUNTY, COLORADO

Notes to Financial Statements

Note A – Summary of significant accounting policies

This summary of Sedgwick County's significant accounting policies is presented to assist the reader in interpreting the financial statements and other data in this report. The policies are considered essential and should be read in conjunction with the accompanying financial statements.

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to local government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles. The more significant of the County's accounting policies are described below.

A.1 – Reporting entity

The financial reporting entity consists of (1) the primary government, (2) organizations for which the primary government is financially accountable and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The reporting entity's financial statements should present the funds of the primary government (including its blended component units, which are, in substance, part of the primary government) and provide an overview of the discretely presented component units. Blended component units, although legally separate entities, are, in substance, part of the County's operations. Discretely presented component units, if any, are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the County.

The County has examined other entities that could be included as defined in number 2 and 3 above. Based on these criteria, the E-911 Authority and the Sedgwick County Health Center are included in the County's basic financial statements using discrete presentation.

Discretely presented component units

E-911 Authority – This component unit is a separate corporation formed by intergovernmental agreement between the County and the area towns and districts. The Board of County Commissioners exercises oversight responsibility for fiscal matters, including budgetary authority.

Sedgwick County Health Center – This component unit is owned by Sedgwick County. The Board of County Commissioners exercises oversight responsibility by appointing the governing board of the hospital and nursing home; has the authority to issue bonds to finance improvements; is accountable for fiscal matters including budgetary authority; has the responsibility for funding deficits; and setting mill levies. The component unit separately issues financial statements and may be obtained by contacting the Sedgwick County Health Center Controller's Office at Sedgwick County Health Center, 900 Cedar Street, Julesburg, Colorado 80737.

SEDGWICK COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

A.2 – Fund accounting

The County uses funds to report its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate “fund types.”

Governmental funds are used to account for all or most of a government’s general activities, including the collection and disbursement of earmarked funds (special revenue funds), major capital projects (capital projects fund), and the servicing of general long-term debt (debt service fund). The following are the County’s major governmental funds:

General Fund – The General Fund is the operating fund of the County. It is used to account for most of the day-to-day operations of the County which are financed from sales and use taxes, property taxes and other general revenues. Activities financed by the general fund include those of line and staff departments within the County, except for activities of the enterprise funds.

Road and Bridge Fund – This fund records costs related to county road and bridge construction and maintenance. By state law, Colorado counties are required to maintain a Road and Bridge Fund and a portion of road and bridge taxes is allocated to cities and towns for use in their road and street activities.

Human Services Fund – This fund administers social services programs under state and federal regulations. Programs include, but are not limited to, Medicaid, food stamps, foster care programs, senior service programs, job training services, and Temporary Assistance to Needy Families (TANF).

Welcome Center Fund – This fund records costs associated with the operation of the Welcome Center that are financed primarily by grants and a maintenance contract with the Colorado Department of Transportation.

Proprietary funds focus on the determination of the changes in net position, financial position and cash flows and are classified as either enterprise or internal service. Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following is the County’s major proprietary fund:

Solid Waste Fund – This fund is used to account for operations which provide solid waste services that are financed primarily by user charges or activities where periodic measurement of income is appropriate for capital maintenance, public policy, management control or other purposes.

SEDGWICK COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

Fiduciary funds focus on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations or other governments and are therefore not available to support the County's own programs. The County has two custodial funds.

Note A.3 – Basis of presentation

Government-wide financial statements – The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government except for fiduciary funds. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include reconciliations with a brief explanation to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function or program of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore are clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

Fund financial statements – Fund financial statements report detailed information about the County. The focus of governmental and enterprise fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

SEDGWICK COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources management focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources, and a statement of revenues, expenditures and changes in fund balance, which reports the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources.

All proprietary fund types are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations of these funds are included on the statement of net position. The statement of revenues, expenses and changes in fund net position presents increases (revenues) and decreases (expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds focus on net position and changes in net position and are reported using accounting principles similar to proprietary funds. The County's fiduciary funds are presented in the fiduciary fund financial statements by type. Since by definition these assets are being held for the benefit of a third party and cannot be used to address the activities or obligations of the County, these funds are not incorporated into the government-wide financial statements.

A.4 – Basis of accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting.

Revenues – exchange and non-exchange transactions – Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenues are recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within sixty days of fiscal year-end.

SEDGWICK COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenues from property taxes are recognized in the fiscal year for which the taxes are levied. State equalization monies are recognized as revenues during the period in which they are appropriated. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end; property taxes collected within sixty days after year-end, interest, certain charges for services and certain grants.

Unearned revenue – Unearned revenues arise when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Unearned revenues also arise when resources are received by the County before it has a legal claim to them, as when grant monies are received prior to meeting eligibility requirements. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for unearned revenue is removed and the revenue is recognized.

Deferred outflows/inflows of resources - In addition to assets, the statement of net position 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 period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position 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 future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

Expenses/expenditures – On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

SEDGWICK COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

A.5 – Budgets and budgetary accounting

Annual budgets are established for all funds of the County as required by Colorado Law. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles, except for the Solid Waste, Concrete funds and Sedgwick County Health Center. Expenditures may not legally exceed appropriations at the fund level. Budget amounts included in the financial statements are based on the final amended budget. After budget approval, the County may approve supplemental appropriations if an occurrence, condition, or need exists which was not known at the time the budget was adopted. No revisions to the budget were made during the year.

The following is a summary of the significant dates and procedures used in establishing budgetary data reflected in the financial statements:

- Prior to October 15th, the Assistant to the Commissioners submits to the County Commissioners a proposed operating budget for the fiscal year commencing the following January 1st for all funds.
- The budget is prepared using the modified accrual basis of accounting.
- Public hearings are conducted to obtain taxpayer comments.
- Prior to December 31st, the budget is legally adopted and mill levies certified to the Assessor through passage of adoption and appropriation resolutions.

Unused appropriations for all budgeted funds lapse at the end of each year.

A.6 – Encumbrances

Encumbrance accounting is not utilized and encumbrances outstanding at year-end are considered immaterial and thus are not reported as reservations of fund balance.

A.7 – Cash and cash investments

The Sedgwick County Treasurer maintains a cash and investment pool that is available for use by all County funds. Each fund's portion of this pool is displayed as "cash and cash investments".

A.8 – Cash and cash equivalents

For the purposes of the statement of cash flows, the County considers all highly liquid debt instruments with an original maturity of three months or less to be cash equivalents.

SEDGWICK COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

A.9 – Short-term interfund receivables/payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as internal balances on the government-wide statement of net position, and are classified as due from other funds or due to other funds on the balance sheet.

A.10 – Receivables

The County is on the reserve method of accounting for uncollectible accounts receivable for all governmental type funds.

Revenue is recognized at the time of service to a patient and gross charges are recorded as patient receivables at that time in the Sedgwick County Health Center fund. A provision for uncollectible patient accounts in the amount of \$431,000 was made to maintain an adequate allowance to cover anticipated losses.

Provision for contractual discounts is made in amounts required to maintain an adequate allowance to cover contractual discounts on Medicare and Medicaid patient accounts not settled at year end.

Accounts Receivable – Absent Parents

The Department of Human Services, in cooperation with the Colorado Department of Human Services, collects delinquent child support from absent parents whose children are receiving AFDC payments. The amount receivable from these absent parents is reported as an accounts receivable, with an offsetting allowance for doubtful accounts.

A.11 – Inventories and prepaid items

Sedgwick County Health Center – The inventory is valued at cost using the first-in, first-out (FIFO) method of valuing inventory.

The inventory of the General Fund is principally office supplies and inventory of the Road and Bridge Fund consists of repair supplies on hand. Inventories are recorded at the lower of cost or market value on the first-in, first-out (FIFO) method of inventory. Inventories in these funds are offset by a fund balance reserve which indicates that it does not constitute “available spendable resources” even though it is a component of net current assets. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

SEDGWICK COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

A.12 – Capital assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective fund financial statements.

All capital assets with a unit cost greater than \$2,500 are capitalized at cost (or estimated historical cost, if actual cost is not available) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair value on the date received. Improvements to assets are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not. Infrastructure assets, consisting of certain improvements other than buildings (such as parking facilities, sidewalks, landscaping and lighting systems) will be capitalized on a prospective basis beginning in 2007.

All reported capital assets are depreciated with the exception of land costs. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Buildings	25-50 years	25-50 years
Equipment	3-15 years	5-10 years
Improvements other than buildings	25-50 years	25-50 years
Infrastructure	25-50 years	n/a

A.13 – Compensated absences

The County reports compensated absences in accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences." The County has adopted a personnel policy which provides for annual sick vacation leave.

SEDGWICK COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

Vacation Leave

Employees accrue vacation time according to a pre-established schedule that ranges from 12 to 24 working days per year. All employees must be employed for at least 6 months before being eligible to use accrued vacation time. All employees must be employed for at least 1 year before becoming eligible for job separation compensation. Maximum accrued hours of paid vacation are 160 hours, and any hours accumulated above this amount will be forfeited if not used by December 20 of each year. Vacation leave is vested benefit which will be paid to the employee upon termination.

Sick Leave

Every eligible employee will earn paid sick leave credit of 1 day (8 hours) for each full month in calendar year from January through December. Sick leave can be used upon date of employment. Sick leave accumulation is limited to 330 hours. Any employee, upon retirement after the minimum age of 62 or becoming qualified disabled will be compensated based on regular pay for a maximum of 60 days (480 hours) of accrued sick leave.

For governmental fund financial statements, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account “accrued compensated absences” in the fund from which the employees who have accumulated unpaid leave are paid. The noncurrent portion of the liability is not reported. In proprietary funds, the entire amount of the compensated absences is reported as a fund liability. The amounts recorded as liabilities for all applicable compensated absences include salary-related payments associated with the payment of compensated absences, using the rates in effect at the balance sheet date.

A.14 – Accrued liabilities and long-term obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements.

In general, payables and accrued liabilities that will be paid from governmental funds are reported on the governmental fund financial statements regardless of whether they will be liquidated with current resources. However, the non-current portion of compensated absences and special termination benefits that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they will be paid with current, expendable, available financial resources. Bonds payable and other long-term obligations that will be paid from governmental funds are not recognized as a liability in the fund financial statements until due.

SEDGWICK COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

A.15 – Fund balance

The Governmental Accounting Standards Board (GASB) has issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This Statement defines the different type of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories listed below.

Nonspendable, such as fund balance associated with inventories, prepaid expenditures, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed or assigned),

Restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation,

Committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Board of County Commissioners (the County's highest level of decision-making authority),

Assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed, and

Unassigned fund balance is the residual classification for the County's general fund and includes all spendable amounts not contained in the other classifications.

Committed fund balance is established by a formal passage of a resolution. This is typically done through the adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund. Assigned fund balance is established by the Board of County Commissioners through adoption or amendment of the budget as intended for specific purpose (such as purchase of fixed assets, construction, debt service or for other purposes).

When both restricted and unrestricted resources are available in governmental funds, the County applies expenditures against restricted fund balance first, and followed by committed fund balance, assigned fund balance and unassigned fund balance.

SEDGWICK COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

A.16 – Net position

Net position represents the difference between assets and liabilities. Net investment in capital assets consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are liabilities imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

A.17 – Operating revenues and expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are lease revenues from the receipt of sales and use taxes. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

A.18 – Interfund transactions

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. In general, the effect of interfund activity has been eliminated from the government-wide financial statements.

A.19 – Extraordinary and special items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the board of county commissioners and that are either unusual in nature or infrequent in occurrence. The County had no items that qualify for reporting as special items.

SEDGWICK COUNTY, COLORADO

Notes to Financial Statements

Note B – Cash and investments

Cash and deposits

Colorado State statutes govern the County's deposits of cash. The Public Deposit Protection Acts (PDPA) for banks and savings and loans require state regulators to certify eligible depositories for public deposits. The PDPA require eligible depositories with public deposits in excess of federal insurance levels to create a single institution collateral pool of defined eligible assets. Eligible collateral includes obligations of the United States, obligations of the State of Colorado or Colorado local governments and obligations secured by first lien mortgages on real property located in the state. The pool is to be maintained by another institution or held in trust for all uninsured public deposits as a group and not held in any individual government's name. The fair value of the assets in the pool must be at least equal to 102% of the aggregate uninsured deposits.

Custodial credit risk – deposits – Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. At year-end, the County had total deposits of \$18,847,876, of which \$849,403 was insured and \$17,998,473 was collateralized with securities held by the pledging institution's trust department or agent in the County's name.

Investments

Authorized investments – Investment policies are governed by Colorado State Statutes and the County's own investment policies and procedures. Investments of the County may include:

- Obligations of the U. S. Government such as treasury bills, notes and bonds
- Certain international agency securities
- General obligation and revenue bonds of United States local government entities
- Bankers acceptances of certain banks
- Commercial paper
- Local government investment pools
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- Guaranteed investment contracts

During the year, the County invested in ColoTrust (the Trust), an investment vehicle established for local government entities in Colorado to pool surplus funds. The State Securities Commission administers and enforces all State statutes governing the Trust. The Trust operates similarly to a money market fund and each share is equal in value to \$1.00. The Trust offers shares in two portfolios, COLOTRUST PRIME and COLOTRUST PLUS+. Both portfolios may invest in U.S. Treasury securities and repurchase agreements collateralized by U.S. Treasury securities.

SEDGWICK COUNTY, COLORADO
Notes to Financial Statements

Note B – Cash and investments (continued)

COLOTRUST PLUS+ may also invest in certain obligations of U.S. government agencies, highest rated commercial paper and repurchase agreements collateralized by certain obligations of U.S. government agencies. A designated custodial bank serves as custodian for the Trust's portfolios pursuant to a custodian agreement. The custodian acts as safekeeping agent for the Trust's investment portfolios and provides services as the depository in connection with direct investments and withdrawals. As of December 31, 2021, the County had invested \$1,706,571 in COLOTRUST PLUS+, an SEC Rule 2a7-like investment pool. Investments are valued at the net asset value (NAV) of \$1.00. The investment pools are routinely monitored by the Colorado Division of Securities with regard to operations and investments. The County also held investments in mutual funds.

Investment type	Fair value	Investment maturities (in years)		
		Less than 1	1-5	6-10
Investment in ColoTrust	\$ 1,706,571	\$ 1,706,571	\$ -	\$ -
Investment in mutual funds	50,114	50,114	-	-
Totals	<u>\$ 1,756,685</u>	<u>\$ 1,756,685</u>	<u>\$ -</u>	<u>\$ -</u>

Interest rate risk – The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing rates.

Credit risk – State law limits investments in commercial paper, corporate bonds, and mutual bond funds to the highest rating from at least one nationally recognized rating agency at the time of purchase. The County has no investment policy that would further limit its investment choices. At year-end, the County's investment in ColoTrust and in mutual funds was rated AAA by Standard and Poor's.

The following table provides a reconciliation of cash and cash investments on the statement of net position:

Cash in bank	\$ 15,484,174
Cash on hand	62,913
Certificates of deposit	2,300,000
Investments	<u>1,756,685</u>
Total cash and cash investments	<u>\$ 19,603,772</u>

SEDGWICK COUNTY, COLORADO
Notes to Financial Statements

Note B – Cash and investments (continued)

Statement of position

Cash and cash investments – primary government	\$ 6,589,824
Cash and cash investments – component units	11,891,727
Restricted cash and cash investments – component units	<u>947,633</u>
Subtotal	19,429,184

Statement of fiduciary net position

Cash and cash investments – custodial funds	<u>174,588</u>
Total	<u><u>\$ 19,603,772</u></u>

Note C – Receivables

Receivables at year-end consist of the following:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total Primary Government</u>	<u>Component Units</u>
Property taxes	\$ 1,664,248	\$ -	\$ 1,664,248	\$ 136,179
Accounts	241,463	18,409	259,872	1,653,339
Other	<u>60,425</u>	<u>-</u>	<u>60,425</u>	<u>8,845</u>
Totals	<u>\$ 1,966,136</u>	<u>\$ 18,409</u>	<u>\$ 1,984,545</u>	<u>\$ 1,798,363</u>

The County's property taxes, levied by December 31 on assessed valuation as of the preceding January 1, are due and payable in the subsequent calendar year. Assessed values are established by the County Assessor. Property taxes attach as an enforceable lien on property as of January 1 of the year in which payable. The taxes are payable under two methods: 1) in full on or before April 30, 2) one-half on or before February 28 and the remaining one-half on or before June 15.

SEDGWICK COUNTY, COLORADO
Notes to Financial Statements

Note D – Interfund transactions

The following is a summary of interfund borrowings and transfers for the year as presented in the fund financial statements:

<u>Due From</u>	<u>Due To</u>	<u>Amount</u>
General Fund	Road and Bridge Fund	\$ 180,651
General Fund	Human Services Fund	7,500
General Fund	Welcome Center Fund	180,287
Other Governmental Funds	General Fund	12,900
Solid Waste Fund	Road and Bridge Fund	<u>17,283</u>
Totals		<u>\$ 398,621</u>

All balances resulted from the time lag between the dates that (1) interfund reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
General Fund	Road and Bridge Fund	\$ 24,500
Welcome Center Fund	General Fund	8,008
Other Governmental Funds	General Fund	<u>12,900</u>
Total		<u>\$ 45,408</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them. The County transferred funds from the Road and Bridge Fund to the General Fund for the reallocation of administrative fees. The County also transferred funds from the General fund to the Fair and Welcome Center funds in order to subsidize certain costs in those funds.

SEDGWICK COUNTY, COLORADO
Notes to Financial Statements

Note E – Capital assets

Capital asset activity for the year was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Ending Balance</u>
Governmental activities				
Capital assets, not being depreciated:				
Land	\$ 32,073	\$ -	\$ -	\$ 32,073
Construction in progress	<u>318,730</u>	<u>558,245</u>	<u>(824,314)</u>	<u>52,661</u>
Total capital assets, not being depreciated	350,803	558,245	(824,314)	84,734
Capital assets, being depreciated:				
Buildings	1,892,645	3,907	824,314	2,720,866
Equipment	4,871,161	395,473	(274,292)	4,992,342
Improvements	2,942,329	10,898	-	2,953,227
Infrastructure	<u>1,683,789</u>	<u>-</u>	<u>-</u>	<u>1,683,789</u>
Total capital assets, being depreciated	<u>11,389,924</u>	<u>410,278</u>	<u>824,314</u>	<u>12,350,224</u>
Total capital assets	11,740,727	968,523	-	12,434,958
Less accumulated depreciation for:				
Buildings	(867,593)	(37,967)	-	(905,560)
Equipment	(4,086,654)	(253,567)	263,932	(4,076,289)
Improvements	(1,222,047)	(105,672)	-	(1,327,719)
Infrastructure	<u>(314,389)</u>	<u>(33,676)</u>	<u>-</u>	<u>(348,065)</u>
Total accumulated depreciation	<u>(6,490,683)</u>	<u>(430,882)</u>	<u>-</u>	<u>(6,657,633)</u>
Governmental activities capital assets, net	<u>\$ 5,250,044</u>	<u>\$ 537,641</u>	<u>\$ -</u>	<u>\$ 5,777,325</u>

SEDGWICK COUNTY, COLORADO
Notes to Financial Statements

Note E – Capital assets (continued)

	Beginning Balance	Additions	Deletions/ Transfers	Ending Balance
Business-type activities				
Capital assets, being depreciated				
Buildings	\$ 37,428	\$ -	\$ -	\$ 37,428
Equipment	539,156	-	-	539,156
Land improvements	<u>246,498</u>	<u>15,561</u>	<u>-</u>	<u>262,059</u>
Total capital assets, being depreciated	823,082	15,561	-	838,643
Less accumulated depreciation for:				
Buildings	(29,947)	(1,267)	-	(31,214)
Equipment	(327,162)	(40,993)	-	(368,155)
Land improvements	<u>(199,271)</u>	<u>(8,217)</u>	<u>-</u>	<u>(207,488)</u>
Total accumulated depreciation	<u>(556,380)</u>	<u>(50,477)</u>	<u>-</u>	<u>(606,857)</u>
Business-type activities capital assets, net	<u>\$ 266,702</u>	<u>\$ (34,916)</u>	<u>\$ -</u>	<u>\$ 231,786</u>

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

Governmental activities	
General government	\$ 101,466
Public safety	40,392
Health and welfare	35,009
Culture and recreation	54,098
Public works	<u>199,917</u>
Total governmental activities	430,882
Business-type activities	
Solid Waste	<u>50,477</u>
Total primary government	<u>\$ 481,359</u>

SEDGWICK COUNTY, COLORADO
Notes to Financial Statements

Note E – Capital assets (continued)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Ending Balance</u>
Sedgwick County Health Center				
Capital assets, not being depreciated:				
Land	\$ 15,000	\$ 17,000	\$ -	\$ 32,000
Total capital assets, not being depreciated	15,000	17,000	-	32,000
Capital assets, being depreciated				
Land improvements	211,464	-	-	211,464
Buildings and improvements	9,153,312	636,099	(8,984)	9,780,427
Equipment	4,350,168	1,381,794	(354,031)	5,377,931
Total capital assets, being depreciated	13,714,944	2,017,893	(363,015)	15,369,822
Total capital assets	13,729,944	2,034,893	(363,015)	15,401,822
Less accumulated depreciation for:				
Land improvements	(189,887)	(5,072)	-	(194,959)
Buildings and improvements	(5,766,743)	(374,310)	6,851	(6,134,202)
Equipment	(3,273,289)	(391,991)	329,705	(3,335,575)
Total accumulated depreciation	(9,229,919)	(771,373)	336,556	(9,664,736)
Sedgwick County Health Center capital assets, net	\$ 4,500,025	\$ 1,263,520	\$ (15,284)	\$ 5,737,086

Note F – Long-term debt

The following is a summary of the changes in long-term debt for the year:

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balances</u>	<u>Due within one year</u>
Governmental activities					
Compensated absences	\$ 64,731	\$ 4,832	\$ -	\$ 69,563	\$ -

SEDGWICK COUNTY, COLORADO
Notes to Financial Statements

Note F – Long-term debt (continued)

The compensated absences attributable to the governmental activities will be liquidated primarily by the General Fund. The County believes that the current portion of compensated absences is negligible and is therefore not reported.

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balances</u>	<u>Due within one year</u>
Business-type activities					
Landfill closure and postclosure	\$ 255,000	\$ 11,000	\$ -	\$ 266,000	\$ -

Landfill closure and postclosure care costs

The Governmental Accounting Standards Board has adopted Statement No. 18, Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs, which provides guidance for the accounting and financial reporting of these closure and postclosure care costs. State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$266,000 reported as landfill closure and postclosure care liability at year-end represents the cumulative amount reported to date based on 85 percent usage of the estimated capacity of the landfill tract 1. The estimated remaining landfill life of tract 1 is two to eight years. The County will recognize the remaining estimated cost of closure and postclosure care of \$46,339 as the remaining estimated capacity is filled. The estimated total current cost of the landfill closure and postclosure cost (\$312,339) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor and maintain the landfill were acquired at year-end. Closure and postclosure costs are estimated to be \$273,759 and \$38,580, respectively. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The County is required by state and federal laws and regulations to demonstrate financial assurance. The County is in compliance with these requirements.

SEDGWICK COUNTY, COLORADO
Notes to Financial Statements

Note F – Long-term debt (continued)

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balances</u>	<u>Due within one year</u>
Sedgwick County Health Center					
Bonds payable	\$ 1,255,000	\$ -	\$ (1,255,000)	\$ -	\$ -
Original issue premium	9,301	-	(9,301)	-	-
Capital lease	<u>7,612</u>	<u>-</u>	<u>(3,978)</u>	<u>3,634</u>	<u>3,634</u>
Totals	<u>\$ 1,271,913</u>	<u>\$ -</u>	<u>\$ (1,268,279)</u>	<u>\$ 3,634</u>	<u>\$ 3,634</u>

During the year, the Health Center paid off the full balance of the 2012 sales and use tax bonds, with no prepayment penalty.

Note G – Risk management

The County is a member of the Colorado Counties, Inc. insurance pools as described below:

Colorado Workers' Compensation Pool

The County is exposed to various risks of loss related to injuries of employees while on the job. The County joined together with other counties in the State of Colorado to form the County Workers' Compensation Pool (CWCP), a public entity risk pool currently operating as a common risk management and insurance program for its workers' compensation insurance coverage. The County's financial contribution for the year was \$43,363. The intergovernmental agreement of formation of the CWCP provides that the pool will be financially self-sustaining through member contributions and additional assessments, if necessary, and the pool will purchase excess insurance through commercial companies for members' claims in excess of a specified self-insured retention, which is determined each policy year. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Colorado Counties Casualty and Property Pool

The County is exposed to various risks of loss related to property and casualty losses. The County was unable to obtain property and liability insurance at a cost it considered to be economically justifiable. Therefore, the County joined together with other Counties in the State of Colorado to form the Colorado Counties Casualty and Property Pool (CAPP), a public entity risk pool currently operating as a common risk management and insurance program for member counties. The County pays an annual contribution to CAPP for its property and casualty insurance coverage. The County's financial contribution for the year was \$152,201. The intergovernmental agreement of formation of CAPP provides that the pool will be financially self-sustaining through member contributions and additional assessments, if necessary, and the Pool will purchase excess insurance through commercial companies for members' claims in excess of a specified self-insured. The deductible amount per occurrence is \$500.

SEDGWICK COUNTY, COLORADO
Notes to Financial Statements

Note G – Risk management (Continued)

Settled claims resulting from any of the risks have not exceeded the coverage's provided in any of the past three fiscal years.

Colorado Counties Cooperative for Employee Benefits

The County is exposed to various risks of loss related to covered health expenses. The County joined together with other Counties in the State of Colorado to form the Colorado Counties Cooperative for Employee Benefits (CCCEB), a public entity risk pool currently operating as a common risk management and insurance program for member counties. The County pays a monthly contribution to CCCEB for its health, life, and accidental death and dismemberment coverage. The intergovernmental agreement of formation of CCCEB provides that the pool will be financially self-sustaining through member contributions, and the Pool will purchase stop loss insurance through commercial companies for members' claims in excess of a specified self-insured retention, which is determined each policy year.

As the County did not exercise oversight responsibility nor have sufficient control over the insurance pool's activities, the pools are not a component unit of the County and only the County's share of contributions to the pools are recorded as an expenditure in the appropriate fund.

The County's share in the cooperatives is not determinable from the current information; however, any such amount would be immaterial.

The insurance pools have issued separate audited financial statements.

Note H – Pension plans

Defined Contribution Plan

The County contributes to the Colorado County Officials and Employees Retirement Plan (the Plan), a cost-sharing, multiple-employer defined contribution plan administered by the Colorado County Officials and Employees Retirement Association (CCOERA).

Benefit terms, including contribution requirements, for the Plan are established and may be amended by the Board of County Commissioners. The County's contribution is a minimum of 4% of covered salary, but may be increased beyond this amount. All eligible employees are required to contribute an amount equal to the contribution by the County. For the year employee contributions totaled \$48,454, and the County recognized pension expense of \$48,454.

Employees are immediately vested in their own contributions, County contributions, and earnings on those contributions.

SEDGWICK COUNTY, COLORADO

Notes to Financial Statements

Note I – Joint venture

The County participates in the Colorado Counties, Inc. Insurance Pool (the Pool). This joint venture does not meet the criteria for inclusion within the reporting entity because the Pool:

- is financially independent and responsible for its own financing deficits and entitled to its own surpluses,
- has a separate governing board from that of the County,
- has a separate management which is responsible for day to day operations and is accountable to the separate governing board,
- governing board and management have the ability to significantly influence operations by approving budgetary requests and adjustments, signing contracts, hiring personnel, exercising control over facilities and determining the outcome or disposition of matters affecting the recipients of services provided, and
- has absolute authority over all funds and fiscal responsibility including budgetary responsibility and reporting to state agencies and controls fiscal management.

The County has one member on the board. This board has final authority for all budgeting and financing of the joint venture.

Separate financial statements of the Colorado Counties, Inc. Insurance Pool are available by contacting their administrative office in Denver, Colorado.

Note J – Commitments and contingencies

Federal and state funding

The County receives revenues from various federal and state grant programs which are subject to final review and approval by the grantor agencies. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Lawsuits

The County is currently the defendant in several lawsuits. Management and legal counsel are of the opinion that the potential loss to the County resulting from such litigation would not materially affect the accompanying financial statements.

SEDGWICK COUNTY, COLORADO
Notes to Financial Statements

Note J – Commitments and contingencies (Continued)

TABOR Amendment

In November 1992, Colorado voters passed an amendment, commonly known as the Taxpayer's Bill of Rights (TABOR), to the State Constitution (Article X, Section 20) which limits the revenue raising and spending abilities of state and local governments. The limits on property taxes, revenue, and "fiscal year spending" include allowable annual increases tied to inflation and local growth. Fiscal year spending as defined by the amendment excludes spending from certain revenue and financing sources such as federal funds, gifts, property sales, fund transfers, damage awards, and fund reserves (balances). The amendment requires voter approval for any increase in mill levy or tax rates, new taxes, or creation of multi-year debt. Revenue earned in excess of the "spending limit" must be refunded or approved to be retained by the County under specified voting requirements by the entire electorate.

In 1997, the voters of the County approved a ballot initiative permitting the County to retain, appropriate, and utilize, by retention for reserve, carryover fund balance, or expenditure, the full proceeds and revenues received from every source whatsoever, without limitation, in this fiscal year and all subsequent fiscal years notwithstanding any limitation of Article X, Section 20 of the Colorado Constitution. TABOR is complex and subject to judicial interpretation. The County believes it is in compliance with the requirements of TABOR. However, the County has made certain interpretations of TABOR's language in order to determine its compliance. The County has restricted funds in the General Fund in the amount of \$175,000 as satisfaction of this requirement.

Colorado Local Government Budget Statutes

Colorado local government budget statutes require the County to adopt a budget and an appropriations resolution for each fiscal year prior to the beginning of the fiscal year for all funds. The County shall not expend any moneys in excess of the amount appropriated by resolution. If either the budget or appropriations resolution is not adopted, then 90% of the last duly adopted budget and appropriations resolution shall be deemed to be budgeted and appropriated (C.R.S. 29-1-108(2)). The County did not adopt an appropriations resolution for the current or prior years for the Emergency 911 Fund. As such, no amounts have been deemed appropriated for the current year and all expenses made may be in violation of local government budget laws. Amounts presented for the Emergency 911 Fund in the other supplementary information are based on the adopted, but unappropriated, budget.

SEDGWICK COUNTY, COLORADO
Notes to Financial Statements

Note J – Commitments and contingencies (continued)

Other significant commitments

The County has entered into a long-term contract with a vendor to maintain, support and provide other services related to the County's communications center equipment. The contract has an end date of June 30, 2025. At December 31, 2021, the County's commitment with the vendor is as follows:

<u>Expended to date</u>	<u>Remaining commitment</u>
<u>\$ 563,206</u>	<u>\$ 328,320</u>

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Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Governmental Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – General Fund
- Budgetary Comparison Schedule – Road and Bridge Fund
- Budgetary Comparison Schedule – Human Services Fund
- Budgetary Comparison Schedule – Welcome Center Fund

SEDGWICK COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes	\$ 1,817,671	\$ 1,817,671	\$ 2,541,243	\$ 723,572
Intergovernmental	1,103,612	1,103,612	955,401	(148,211)
Charges for services	349,172	349,172	461,991	112,819
Miscellaneous	457,080	457,080	470,837	13,757
Total revenues	3,727,535	3,727,535	4,429,472	701,937
Expenditures				
Current				
General government	932,527	932,527	890,815	41,712
Public safety	934,916	934,916	877,150	57,766
Health and welfare	324,848	324,848	246,509	78,339
Judicial	53,122	53,122	53,122	-
Auxiliary services	97,200	97,200	85,889	11,311
Miscellaneous	386,053	386,053	291,442	94,611
Capital outlay	1,390,000	1,390,000	846,827	543,173
Total expenditures	4,118,666	4,118,666	3,291,754	826,912
Excess of revenues over (under) expenditures	(391,131)	(391,131)	1,137,718	1,528,849
Other financing sources (uses)				
Transfers in	48,037	48,037	24,500	(23,537)
Transfers out	(7,990)	(7,990)	(20,908)	(12,918)
Total other financing sources (uses)	40,047	40,047	3,592	(36,455)
Net change in fund balance	\$ (351,084)	\$ (351,084)	1,141,310	\$ 1,492,394
Fund balance at beginning of year			1,757,691	
Fund balance at end of year			\$ 2,899,001	

SEDGWICK COUNTY, COLORADO
Road and Bridge Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes	\$ 441,399	\$ 441,399	\$ 447,262	\$ 5,863
Intergovernmental	1,024,493	1,024,493	1,050,871	26,378
Miscellaneous	10,000	10,000	42,681	32,681
Total revenues	1,475,892	1,475,892	1,540,814	64,922
Expenditures				
General government	37,758	37,758	38,807	(1,049)
Public works	1,927,172	1,927,172	1,678,188	248,984
Capital outlay	245,000	245,000	110,247	134,753
Total expenditures	2,209,930	2,209,930	1,827,242	382,688
Excess of revenues over (under) expenditures	(734,038)	(734,038)	(286,428)	447,610
Other financing sources (uses)				
Sale of assets			75,942	(75,942)
Transfers out	(24,500)	(24,500)	(24,500)	-
Total other financing sources (uses)	(24,500)	(24,500)	51,442	(75,942)
Net change in fund balance	\$ (758,538)	\$ (758,538)	(234,986)	\$ 371,668
Fund balance at beginning of year			1,763,356	
Fund balance at end of year			\$ 1,528,370	

SEDGWICK COUNTY, COLORADO
Human Services Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes	\$ 66,754	\$ 66,754	\$ 68,882	\$ 2,128
Intergovernmental	1,201,858	1,951,858	1,821,845	(130,013)
Total revenues	1,268,612	2,018,612	1,890,727	(127,885)
Expenditures				
Health and welfare	1,335,046	2,085,046	1,895,891	189,155
Total expenditures	1,335,046	2,085,046	1,895,891	189,155
Net change in fund balance	\$ (66,434)	\$ (66,434)	(5,164)	\$ 61,270
Fund balance at beginning of year			315,049	
Fund balance at end of year			\$ 309,885	

SEDGWICK COUNTY, COLORADO
Welcome Center Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 214,520	\$ 214,520	\$ 214,520	\$ -
Miscellaneous	3,000	3,000		(3,000)
Total revenues	217,520	217,520	214,520	(3,000)
Expenditures				
Culture and recreation	242,829	242,829	219,317	23,512
Total expenditures	242,829	242,829	219,317	23,512
Excess of revenues over (under) expenditures	(25,309)	(25,309)	(4,797)	20,512
Other financing sources				
Transfers in	7,990	7,990	8,008	18
Net change in fund balance	\$ (17,319)	\$ (17,319)	3,211	\$ 20,530
Fund balance at beginning of year			11,088	
Fund balance at end of year			\$ 14,299	

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Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- General Fund – Budgetary Comparison Schedules
- Road and Bridge Fund – Budgetary Comparison Schedules
- Human Services Fund – Budgetary Comparison Schedules
- Welcome Center Fund – Budgetary Comparison Schedules
- Combining Statements and Budgetary Comparison Schedules – Nonmajor Governmental Funds
- Enterprise Fund - Budgetary Comparison Schedule
- Combining Statement of Net Position – Fiduciary Funds
- Component Units – Budgetary Comparison Schedules

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Budgetary Comparison Schedules – General Fund

The General Fund accounts for all transactions of the County not required to be accounted for in other funds. This fund represents an accounting of the County's ordinary operations financed primarily from tax dollars and intergovernmental aid. It is the most significant fund in relation to the County's overall operations. The schedules of revenues and expenditures are included to provide a greater level of detail to the reader of the financial statements.

SEDGWICK COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Revenues
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
General property	\$ 1,223,671	\$ 1,223,671	\$ 1,232,831	\$ 9,160
Specific ownership	135,000	135,000	157,475	22,475
Delinquent taxes and interest	3,000	3,000	2,226	(774)
Sales and use tax	450,000	450,000	1,139,629	689,629
Lodging tax	6,000	6,000	9,082	3,082
Total taxes	1,817,671	1,817,671	2,541,243	723,572
Intergovernmental				
Cigarette taxes			525	525
Grants	1,102,062	1,102,062	953,596	(148,466)
Payment in lieu of taxes	1,550	1,550	1,280	(270)
Total intergovernmental	1,103,612	1,103,612	955,401	(148,211)
Charges for services				
County clerk's fees	70,000	70,000	76,375	6,375
County treasurer's fees	56,000	56,000	61,300	5,300
Julesburg police	57,000	57,000	57,000	-
Town Sedgwick - police	6,000	6,000		(6,000)
Ambulance	70,000	70,000	166,557	96,557
Sheriff fees and fines	23,200	23,200	22,611	(589)
Fair exhibit building	3,000	3,000	10,225	7,225
Pest and weed control	5,000	5,000	8,590	3,590
Building permits	1,000	1,000	4,476	3,476
Courthouse annex rent	30,000	30,000	30,538	538
Public trustee fees	3,600	3,600	3,475	(125)
Miscellaneous	24,372	24,372	20,844	(3,528)
Total charges for services	349,172	349,172	461,991	112,819
Miscellaneous				
Earnings on investments	35,000	35,000	10,900	(24,100)
Hospital reimbursement	33,580	33,580	34,843	1,263
Insurance proceeds	250,000	250,000	267,584	17,584
Local grants	80,500	80,500	90,637	10,137
Other	58,000	58,000	66,873	8,873
Total miscellaneous	457,080	457,080	470,837	13,757
Total revenues	\$ 3,727,535	\$ 3,727,535	\$ 4,429,472	\$ 701,937

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SEDGWICK COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Expenditures				
General government				
Commissioners				
Salaries	\$ 143,262	\$ 143,262	\$ 143,262	\$ -
Employee benefits	21,000	21,000		21,000
Payroll taxes	10,959	10,959	30,625	(19,666)
Retirement	4,298	4,298	4,298	-
Office supplies	300	300		300
Telephone	1,800	1,800	1,014	786
Dues and meetings	1,015	1,015	10,900	(9,885)
Budget and reports	6,100	6,100	7,230	(1,130)
Travel	500	500		500
Advertising	2,000	2,000	1,741	259
Insurance	10,300	10,300		10,300
Postage	2,200	2,200	1,437	763
Miscellaneous	500	500	21	479
Total commissioners	204,234	204,234	200,528	3,706
Planning and zoning				
Contract work	500	500		500
Total planning and zoning	500	500	-	500
Attorney				
Retainer fees and litigation	17,000	17,000	27,718	(10,718)
Total attorney	17,000	17,000	27,718	(10,718)
Clerk and recorder				
Salaries	120,180	120,180	127,442	(7,262)
Employee benefits	100	100	86	14
Retirement	3,605	3,605	3,816	(211)
Payroll taxes	9,194	9,194	9,627	(433)
Office supplies	1,000	1,000	735	265
Postage	2,200	2,200	2,473	(273)
Repairs and maintenance	13,000	13,000	10,920	2,080
Dues & Meetings	2,850	2,850	2,333	517
Telephone	2,200	2,200	2,598	(398)

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Computer lease	29,300	29,300	24,478	4,822
Professional services	300	300		300
Miscellaneous	850	850		850
Total clerk and recorder	184,779	184,779	184,508	271
Elections				
Election judges	1,500	1,500	630	870
Payroll taxes	115	115		115
Retirement	45	45		45
Office supplies	750	750	725	25
Professional services	7,000	7,000	4,094	2,906
Advertising	1,000	1,000	76	924
Travel	500	500		500
Dues and meetings	100	100	60	40
Repairs and maintenance	21,710	21,710	19,709	2,001
Postage	1,000	1,000	1,680	(680)
Miscellaneous	500	500		500
Total elections	34,220	34,220	26,974	7,246
Treasurer				
Salaries	83,956	83,956	86,456	(2,500)
Public trustee	3,600	3,600	3,475	125
Payroll taxes	6,422	6,422	6,232	190
Employee benefits	8,075	8,075	8,087	(12)
Retirement	2,519	2,519	2,594	(75)
Office supplies	4,900	4,900	3,158	1,742
Postage	2,500	2,500	2,032	468
Telephone	1,500	1,500	1,479	21
Printing	2,000	2,000	1,088	912
Repairs and maintenance	1,500	1,500		1,500
Dues and meetings	1,500	1,500	500	1,000
Computer services	17,000	17,000	10,465	6,535
Travel	1,500	1,500	1,379	121
Miscellaneous	500	500	252	248
Total treasurer	137,472	137,472	127,197	10,275

(continued)

SEDGWICK COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2021

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Assessor				
Salaries	74,270	74,270	69,509	4,761
Payroll taxes	5,682	5,682	5,181	501
Employee benefits	5,223	5,223	162	5,061
Retirement	2,228	2,228	2,085	143
Office supplies	1,500	1,500	1,470	30
Postage	300	300		300
Telephone	500	500	503	(3)
Travel	1,000	1,000	92	908
Computer services	19,165	19,165	19,165	-
Dues and meetings	3,000	3,000	1,331	1,669
Miscellaneous	6,040	6,040	434	5,606
Professional services	3,500	3,500	3,119	381
Repairs and maintenance	7,000	7,000	800	6,200
Total assessor	129,408	129,408	103,851	25,557
Maintenance of buildings				
Salaries	39,069	39,069	45,000	(5,931)
Payroll taxes	2,988	2,988	3,443	(455)
Employee benefits	7,585	7,585	15,261	(7,676)
Retirement	1,172	1,172	1,350	(178)
Supplies	10,000	10,000	12,139	(2,139)
Repairs and maintenance	94,000	94,000	73,591	20,409
Telephone	15,000	15,000	12,357	2,643
Insurance	2,100	2,100	3,866	(1,766)
Utilities	37,000	37,000	40,229	(3,229)
Miscellaneous	1,000	1,000	1,070	(70)
Capital outlay	15,000	15,000	11,733	3,267
Total maintenance of buildings	224,914	224,914	220,039	4,875
Total general government	932,527	932,527	890,815	41,712
Public safety				
Sheriff				
Salaries	143,679	143,679	131,889	11,790
Payroll taxes	10,992	10,992	10,090	902
Employee benefits	14,240	14,240	29	14,211

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Retirement	4,310	4,310	3,237	1,073
Supplies	24,500	24,500	30,531	(6,031)
Telephone	5,000	5,000	3,925	1,075
Travel	2,250	2,250	1,044	1,206
Insurance	7,500	7,500	7,995	(495)
Postage	300	300	372	(72)
Uniforms	2,800	2,800	841	1,959
Dues and meetings	5,000	5,000		5,000
Repairs and maintenance	8,730	8,730	4,735	3,995
Professional services	2,000	2,000	3,453	(1,453)
Utilities	300	300	97	203
Copier lease	300	300	423	(123)
Miscellaneous	28,624	28,624	9,982	18,642
State grants			8,340	(8,340)
Capital outlay			5,408	(5,408)
Total sheriff	260,525	260,525	222,391	38,134
Communications Center				
Salaries	224,238	224,238	219,148	5,090
Payroll taxes	17,154	17,154	15,897	1,257
Employee benefits	25,200	25,200	24,592	608
Retirement	6,727	6,727	5,719	1,008
Telephone	2,500	2,500	2,714	(214)
Supplies	2,600	2,600	615	1,985
Dues and meetings	600	600		600
Insurance	1,000	1,000		1,000
Copier lease	1,000	1,000	745	255
Postage	50	50	33	17
Professional services	1,200	1,200		1,200
Repairs and maintenance	77,500	77,500	51,424	26,076
Miscellaneous	300	300	56	244
Local grants			38,566	(38,566)
Total communications center	360,069	360,069	359,509	560

(continued)

SEDGWICK COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2021

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Jail				
Sheriff commissary	2,000	2,000		2,000
Victim assistance	1,000	1,000		1,000
Contract jail	135,000	135,000	141,472	(6,472)
Travel	4,000	4,000	261	3,739
Supplies	500	500		500
Prisoner medical	10,000	10,000	8,078	1,922
Professional services	1,000	1,000	73	927
Miscellaneous			160	(160)
Total jail	153,500	153,500	150,044	3,456
County coroner				
Salaries	10,550	10,550	10,510	40
Payroll taxes	807	807	804	3
Retirement	317	317	315	2
Dues and meetings	4,000	4,000	2,044	1,956
Autopsy	15,000	15,000	11,719	3,281
Total county coroner	30,674	30,674	25,392	5,282
Civil defense				
Salaries	42,000	42,000	45,573	(3,573)
Payroll taxes	3,213	3,213	3,270	(57)
Employee benefits	14,000	14,000	5,890	8,110
Retirement	1,260	1,260	1,362	(102)
Repairs and maintenance	9,000	9,000	1,675	7,325
Supplies	2,700	2,700	878	1,822
Telephone	1,300	1,300	884	416
Travel	2,500	2,500	1,498	1,002
State grants	3,500	3,500	15,429	(11,929)
Total civil defense	79,473	79,473	76,459	3,014
Court security				
Salaries	31,371	31,371	28,229	3,142
Payroll taxes	2,400	2,400	1,574	826
Employee benefits	14,463	14,463	12,712	1,751
Retirement	941	941	840	101

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Supplies	1,000	1,000		1,000
Training	500	500		500
Total court security	50,675	50,675	43,355	7,320
Total public safety	934,916	934,916	877,150	57,766
Health and welfare				
Health department				
Operating expense	24,638	24,638	24,638	-
County express	9,521	9,521	13,759	(4,238)
Total health department	34,159	34,159	38,397	(4,238)
Mental health				
N.E.C. services - handicapped	20,000	20,000	20,000	-
Total mental health	20,000	20,000	20,000	-
Ambulance services				
Salaries	126,000	126,000	111,787	14,213
Payroll taxes	9,639	9,639	8,161	1,478
Operating supplies	11,750	11,750	13,774	(2,024)
Postage	100	100	65	35
Printing	400	400		400
Billing services	10,000	10,000	14,788	(4,788)
Telephone	600	600	584	16
Repairs and maintenance	6,000	6,000	5,396	604
Professional services	2,500	2,500	122	2,378
Insurance	3,700	3,700	2,318	1,382
Rentals and leases	4,200	4,200	3,000	1,200
Utilities	1,800	1,800	1,934	(134)
Travel	500	500	179	321
Miscellaneous	3,000	3,000	6,707	(3,707)
Dues, meetings, & training	5,000	5,000	14,835	(9,835)
Grants	80,000	80,000		80,000
Total ambulance services	265,189	265,189	183,650	81,539

(continued)

SEDGWICK COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2021

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Weed, pest and animal control				
Chemicals and supplies	5,500	5,500	4,410	1,090
Dues and meetings			52	(52)
Total weed, pest and animal control	5,500	5,500	4,462	1,038
Total health and welfare	324,848	324,848	246,509	78,339
Judicial				
District attorney salaries and operating expenses	53,122	53,122	53,122	-
Total judicial	53,122	53,122	53,122	-
Auxiliary services				
Extension services				
Salaries	46,101	46,101	48,631	(2,530)
Payroll taxes	2,402	2,402	2,566	(164)
Employee benefits	7,442	7,442	664	6,778
Retirement	942	942	938	4
Supplies	2,100	2,100	1,771	329
Telephone	1,440	1,440	1,260	180
Postage	990	990	871	119
Travel	8,640	8,640	6,170	2,470
Repairs and maintenance	1,900	1,900	895	1,005
Dues and meetings	500	500	201	299
Miscellaneous	9,343	9,343	8,589	754
Capital outlay	700	700		700
Total extension services	82,500	82,500	72,556	9,944
Veteran's office				
Professional services	7,800	7,800	7,800	-
Rent	300	300	3,900	(3,600)
Miscellaneous	6,600	6,600	1,633	4,967
Total veteran's office	14,700	14,700	13,333	1,367
Total auxiliary services	97,200	97,200	85,889	11,311

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Miscellaneous account				
Clearing and admin salaries	21,000	21,000	14,300	6,700
Payroll taxes	1,607	1,607	1,094	513
Retirement	630	630		630
Supplies	2,250	2,250	2,129	121
Insurance	60,300	60,300	57,262	3,038
Economic development			2,124	(2,124)
T.V. maintenance	21,604	21,604	21,604	-
Unemployment taxes	8,000	8,000	2,079	5,921
Audit	31,000	31,000	26,940	4,060
Exhibit building	27,800	27,800	20,735	7,065
Copier lease	2,200	2,200	2,450	(250)
Miscellaneous	16,000	16,000	(3,121)	19,121
Fair	16,900	16,900	3,150	13,750
Public service	2,500	2,500	2,250	250
COVID expenses	50,000	50,000	38,173	11,827
Gen purpose/cont	20,000	20,000		20,000
Treasurer fees	18,000	18,000	21,405	(3,405)
NECALG	3,700	3,700	5,633	(1,933)
Lodging tax	5,000	5,000	11,127	(6,127)
Historical society	2,500	2,500	2,500	-
Local grants	10,000	10,000		10,000
State grants	65,062	65,062	59,608	5,454
Total miscellaneous account	386,053	386,053	291,442	94,611
Capital outlay	1,390,000	1,390,000	846,827	543,173
Total expenditures	\$ 4,118,666	\$ 4,118,666	\$ 3,291,754	\$ 826,912

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Budgetary Comparison Schedules – Road and Bridge Fund

The Road and Bridge Fund records costs related to County road and bridge construction and maintenance. By State law, Colorado counties are required to maintain a Road and Bridge Fund and a portion of road and bridge taxes is allocated to cities and towns for use in their road and street activities.

SEDGWICK COUNTY, COLORADO
Road and Bridge Fund
Budgetary Comparison Schedule - Revenues
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes				
General property	\$ 392,299	\$ 392,299	\$ 396,270	\$ 3,971
Specific ownership	48,000	48,000	50,279	2,279
Delinquent taxes and interest	1,100	1,100	713	(387)
Total taxes	441,399	441,399	447,262	5,863
Intergovernmental				
Highway users tax	950,000	950,000	1,042,989	92,989
Motor vehicle taxes	74,000	74,000	7,124	(66,876)
Mineral leasing			287	287
Payment in lieu of taxes	493	493	471	(22)
Total intergovernmental	1,024,493	1,024,493	1,050,871	26,378
Miscellaneous revenue				
Miscellaneous	10,000	10,000	42,681	32,681
Total revenues	\$ 1,475,892	\$ 1,475,892	\$ 1,540,814	\$ 64,922

SEDGWICK COUNTY, COLORADO
Road and Bridge Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Expenditures				
General government				
Treasurer fees	\$ 6,500	\$ 6,500	\$ 4,786	\$ 1,714
Remittance to municipalities	31,258	31,258	34,020	(2,762)
Total general government	37,758	37,758	38,806	(1,048)
Public works				
Maintenance				
Salaries and benefits	349,350	349,350	404,816	(55,466)
Office and shop supplies	20,000	20,000	5,803	14,197
Materials and supplies	994,000	994,000	745,474	248,526
Repairs - building	10,000	10,000		10,000
Operation and repairs	311,439	311,439	318,947	(7,508)
Total maintenance	1,684,789	1,684,789	1,475,040	209,749
Administration				
Salaries and benefits	88,583	88,583	77,421	11,162
Office supplies	4,000	4,000	2,736	1,264
Telephone	3,000	3,000	2,280	720
Utilities	15,000	15,000	13,232	1,768
Dues, meetings, travel	2,000	2,000		2,000
Insurance	93,000	93,000	91,321	1,679
Data processing	2,000	2,000	860	1,140
Professional fees	28,700	28,700	14,050	14,650
Gravel pit permits	2,500	2,500	662	1,838
Repairs and maintenance	1,200	1,200	400	800
Miscellaneous	2,400	2,400	186	2,214
Total administration	242,383	242,383	203,148	39,235
Total public works	1,927,172	1,927,172	1,678,188	248,984
Capital outlay	245,000	245,000	110,247	134,753
Total expenditures	\$ 2,209,930	\$ 2,209,930	\$ 1,827,241	\$ 382,689

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Budgetary Comparison Schedules – Human Services Fund

The Human Services Fund administers social service programs under state and federal regulations. Programs include, but are not limited to, Medicaid, Food Stamps, foster care programs, senior service programs, job training services, and Temporary Assistance to Needy Families (TANF).

SEDGWICK COUNTY, COLORADO
Human Services Fund
Budgetary Comparison Schedule - Revenues
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes				
General property	\$ 60,354	\$ 60,354	\$ 60,965	\$ 611
Specific ownership	6,000	6,000	7,735	1,735
Delinquent taxes and interest	400	400	182	(218)
Total taxes	66,754	66,754	68,882	2,128
Intergovernmental				
Administration	121,153	121,153	79,043	(42,110)
Aid to needy disabled	8,080	8,080	12,791	4,711
Energy assistance	75,000	75,000	80,440	5,440
Child welfare	227,378	227,378	176,136	(51,242)
Core services	27,955	27,955		(27,955)
Old age pension	29,600	29,600	30,307	707
Child care	51,122	51,122	56,091	4,969
Home care allowance	950	950		(950)
Colorado works	67,902	67,902	66,025	(1,877)
Employment first			21	21
Administration - IV-D	32,552	32,552	29,244	(3,308)
IV-D incentives			2,624	2,624
Food assistance	550,000	1,300,000	1,255,970	(44,030)
Adult protection	10,166	10,166	7,074	(3,092)
Miscellaneous			26,079	26,079
Total intergovernmental	1,201,858	1,951,858	1,821,845	(156,092)
Total revenues	\$ 1,268,612	\$ 2,018,612	\$ 1,890,727	\$ (153,964)

SEDGWICK COUNTY, COLORADO
Human Services Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Expenditures				
Health and welfare				
Administration	\$ 152,409	\$ 152,409	\$ 94,464	\$ 57,945
Aid to needy disabled	10,100	10,100	15,973	(5,873)
Energy assistance	75,000	75,000	80,440	(5,440)
Child welfare	279,629	279,629	210,071	69,558
Core services	30,052	30,052		30,052
Old age pension	29,600	29,600	30,230	(630)
Child care	64,679	64,679	64,619	60
Home care allowance	1,000	1,000		1,000
Colorado works	79,673	79,673	73,571	6,102
Food assistance	550,000	1,300,000	1,255,970	44,030
Administration - IV-D	49,197	49,197	45,224	3,973
General assistance	1,000	1,000		1,000
Adult protection	12,707	12,707	8,593	4,114
Miscellaneous			16,736	(16,736)
Total expenditures	<u>\$ 1,335,046</u>	<u>\$ 2,085,046</u>	<u>\$ 1,895,891</u>	<u>\$ 189,155</u>

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Budgetary Comparison Schedules – Welcome Center Fund

The Welcome Center Fund records costs associated with the operation of the Welcome Center that are financed primarily by grants and a maintenance contract with the Colorado Department of Transportation.

SEDGWICK COUNTY, COLORADO
Welcome Center Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Intergovernmental				
State grants	\$ 86,520	\$ 86,520	\$ 86,520	\$ -
Maintenance contract	128,000	128,000	128,000	-
Total intergovernmental	214,520	214,520	214,520	-
Miscellaneous				
Other revenue	3,000	3,000		(3,000)
Total revenues	\$ 217,520	\$ 217,520	\$ 214,520	\$ (3,000)

SEDGWICK COUNTY, COLORADO
Welcome Center Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Favorable (Unfavorable)
Expenditures				
Culture and recreation				
Salaries and benefits	\$ 171,262	\$ 171,262	\$ 168,562	\$ 2,700
Operating supplies	35,200	35,200	27,183	8,017
Utilities and telephone	7,905	7,905	8,494	(589)
Repairs and maintenance	2,900	2,900	971	1,929
Volunteer appreciation	9,937	9,937	8,454	1,483
Miscellaneous	9,625	9,625	3,719	5,906
Capital outlay	6,000	6,000	1,934	4,066
Total expenditures	\$ 242,829	\$ 242,829	\$ 219,317	\$ 23,512

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**Combining Statements and Budgetary Comparison Schedules -
Nonmajor Governmental Funds**

The County reports the following nonmajor governmental funds:

Special Revenue Funds – These funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes other than debt service or capital projects.

- Conservation Fund
- Fair Board Fund

SEDGWICK COUNTY, COLORADO
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2021

	Special Revenue Funds		Total Nonmajor Governmental Funds
	Conservation Trust Fund	Fair Fund	
Assets			
Cash and cash investments	\$ 57,749	\$ 58,867	\$ 116,616
Due from other funds		12,900	12,900
Total assets	<u>\$ 57,749</u>	<u>\$ 71,767</u>	<u>\$ 129,516</u>
Liabilities			
Unearned grant revenues		\$ 36,399	\$ 36,399
Total liabilities	\$ -	36,399	36,399
Fund balance			
Restricted for:			
Culture and recreation	57,749		57,749
Committed to:			
Culture and recreation		35,368	35,368
Total fund balance	<u>57,749</u>	<u>35,368</u>	<u>93,117</u>
Total liabilities and fund balance	<u>\$ 57,749</u>	<u>\$ 71,767</u>	<u>\$ 129,516</u>

SEDGWICK COUNTY, COLORADO**Nonmajor Governmental Funds****Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2021**

	Special Revenue Funds		Total Nonmajor Governmental Funds
	Conservation Trust Fund	Fair Fund	
Revenues			
Intergovernmental	\$ 7,931		\$ 7,931
Charges for services		\$ 118,817	118,817
Miscellaneous	227	438	665
Total revenues	8,158	119,255	127,413
Expenditures			
Current			
Culture and recreation		125,160	125,160
Total expenditures	-	125,160	125,160
Excess of revenues over (under) expenditures	8,158	(5,905)	2,253
Other financing sources			
Transfers in		12,900	12,900
Net change in fund balance	8,158	6,995	15,153
Fund balance at beginning of year	49,591	28,373	77,964
Fund balance at end of year	\$ 57,749	\$ 35,368	\$ 93,117

SEDGWICK COUNTY, COLORADO
Conservation Trust Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Intergovernmental				
State lottery funds	\$ 7,000	\$ 7,000	\$ 7,931	\$ 931
Miscellaneous				
Earnings on investments	500	500	227	(273)
Total revenues	7,500	7,500	8,158	658
Expenditures				
Culture and recreation	50,000	50,000		50,000
Total expenditures	50,000	50,000	-	50,000
Net change in fund balance	\$ (42,500)	\$ (42,500)	8,158	\$ 50,658
Fund balance at beginning of year			49,591	
Fund balance at end of year			\$ 57,749	

SEDGWICK COUNTY, COLORADO
Fair Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Intergovernmental				
Grants	\$ 5,000	\$ 5,000		\$ (5,000)
Charges for services				
Fair	147,450	147,450	\$ 118,817	(28,633)
Miscellaneous				
Local grants	10,000	10,000		(10,000)
Other revenue			438	438
Total revenues	162,450	162,450	119,255	(43,195)
Expenditures				
Culture and recreation				
Operating	174,900	174,900	125,160	49,740
Total expenditures	174,900	174,900	125,160	49,740
Excess of revenues over (under) expenditures	(12,450)	(12,450)	(5,905)	6,545
Other financing sources				
Transfers in	12,900	12,900	12,900	-
Net change in fund balance	\$ 450	\$ 450	6,995	\$ 6,545
Fund balance at beginning of year			28,373	
Fund balance at end of year			\$ 35,368	

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Budgetary Comparison Schedule – Enterprise Fund

The County reports the following major proprietary fund:

Enterprise Funds – These funds are used to account for operations that provide services that are financed primarily by user charges, or activities where periodic measurement of income is appropriate for capital maintenance, public policy, management control or other purposes.

- Solid Waste Fund

SEDGWICK COUNTY, COLORADO
Solid Waste Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Operating revenues				
Charges for services	\$ 300,000	\$ 300,000	\$ 269,106	\$ (30,894)
Total operating revenues	300,000	300,000	269,106	(30,894)
Operating expenses				
Salaries and benefits	71,550	71,550	70,594	956
Operating supplies	23,050	23,050	6,944	16,106
Annual fees	11,200	11,200		11,200
Insurance	9,600	9,600	6,088	3,512
Utilities and telephone	2,500	2,500	2,188	312
Repairs and maintenance	15,000	15,000	3,969	11,031
Miscellaneous	49,300	49,300	18,087	31,213
Capital outlay	1,000,000	1,000,000	15,561	984,439
Total operating expenses	1,182,200	1,182,200	123,431	1,058,769
Operating income (loss)	(882,200)	(882,200)	145,675	1,027,875
Nonoperating revenues				
Miscellaneous			239	239
Total nonoperating revenues	-	-	239	239
Change in net position	\$ (882,200)	\$ (882,200)	145,914	\$ 1,028,114
Adjustments to GAAP basis				
Add capital outlay			15,561	
Deduct depreciation			(50,477)	
Deduct landfill closure and postclosure			(11,000)	
Change in net position - GAAP Basis			99,998	
Net position at beginning of year			1,614,206	
Net position at end of year			\$ 1,714,204	

Combining Statement of Net Position – Fiduciary Funds

These funds focus on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. The County maintains the following custodial funds:

- County Clerk's Fund
- County Treasurer's Fund

SEDGWICK COUNTY, COLORADO
Fiduciary Funds
Combining Statement of Fiduciary Net Position
For the Year Ended December 31, 2021

	Custodial Funds		
	County Clerk	County Treasurer	Total
Assets			
Cash and cash investments	\$ 4,658	\$ 169,930	\$ 174,588
Due from (to) other custodial funds	65,045	(65,045)	-
Total assets	<u>\$ 69,703</u>	<u>\$ 104,885</u>	<u>\$ 174,588</u>
Liabilities			
Due to other governments	<u>\$ 69,703</u>	<u>\$ 104,885</u>	<u>\$ 174,588</u>
Total liabilities	69,703	104,885	174,588
Net position	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and net position	<u>\$ 69,703</u>	<u>\$ 104,885</u>	<u>\$ 174,588</u>

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

	Custodial Funds		
	County Clerk	County Treasurer	Total
Additions			
Collections for other governments	\$ 1,201,162	\$ 3,900,631	\$ 5,101,793
Total additions	1,201,162	3,900,631	5,101,793
Deductions			
Disbursements to other governments	1,201,162	3,900,631	5,101,793
Total deductions	1,201,162	3,900,631	5,101,793
Change in net position	-	-	-
Net position at beginning of year	-	-	-
Net position at end of year	\$ -	\$ -	\$ -

The accompanying notes are an integral part of these financial statements.

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Budgetary Comparison Schedules – Component Units

The County reports the following component units:

E-911 Authority – This component unit is a separate corporation formed by intergovernmental agreement between the County and the area towns and districts. The Board of County Commissioners exercises oversight responsibility for fiscal matters, including budgetary authority.

Sedgwick County Health Center – This component unit is owned by Sedgwick County. The Board of County Commissioners exercises oversight responsibility by appointing the governing board of the hospital and nursing home; has the authority to issue bonds to finance improvements; is accountable for fiscal matters including budgetary authority; has the responsibility for funding deficits; and setting mill levies. The component unit separately issues financial statements.

SEDGWICK COUNTY, COLORADO
Component Unit - Emergency 911 Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Charges for services	\$ 53,825	\$ 53,825	\$ 77,697	\$ 23,872
Earnings on investments	60	60	28	(32)
Grants			7,248	7,248
Miscellaneous			5,082	5,082
Total operating revenues	53,885	53,885	90,055	36,170
Expenditures				
Operating expenditures	53,100	53,100	51,049	2,051
Total operating expenses	53,100	53,100	51,049	2,051
Net change in fund balance	\$ 785	\$ 785	39,006	\$ 38,221
Fund balance at beginning of year			108,967	
Fund balance at end of year			\$ 147,973	

SEDGWICK COUNTY, COLORADO
Component Unit - Sedgwick County Health Center
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Operating revenues				
Patient service revenues - net	\$ 12,272,099	\$15,472,099	\$ 12,334,411	\$ (3,137,688)
Other			632,401	632,401
Total operating revenues	12,272,099	15,472,099	12,966,812	(2,505,287)
Operating expenses				
Salaries and benefits	8,094,558	8,094,558	8,332,708	(238,150)
Supplies and other	4,630,197	5,274,480	4,907,157	367,323
Total operating expenses	12,724,755	13,369,038	13,239,865	129,173
Operating income (loss)	(452,656)	2,103,061	(273,053)	(2,376,114)
Nonoperating revenues (expenses)				
Sales and use tax revenues	500,000	500,000	579,408	79,408
Property and other tax revenues	135,796	135,796	155,035	19,239
Grant revenue	354,985	354,985	2,570,860	2,215,875
Investment income	84,365	84,365	34,832	(49,533)
Noncapital contributions			17,718	17,718
Gain (loss) on disposal of assets			(25,261)	(25,261)
Principal retirement	(95,000)	(1,395,000)	(1,270,836)	124,164
Interest expense	(42,300)	(42,300)	(42,321)	(21)
Capital outlay	(62,000)	(3,262,000)	(2,033,695)	1,228,305
Total nonoperating revenues (expenses)	875,846	(3,624,154)	(14,260)	3,609,894
Change in net position	\$ 423,190	\$ (1,521,093)	(287,313)	\$ 1,233,780
Adjustments to GAAP Basis				
Add capital outlay			2,033,695	
Add principal retirements			1,270,836	
Deduct depreciation			(771,373)	
Change in net position - GAAP Basis			2,245,845	
Net position at beginning of year			16,445,789	
Net position at end of year			\$ 18,691,634	

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**Colorado Department of Highways
Local Highway Finance Report**

This calendar-year report of receipts and expenditures is required by the Colorado Department of Highways to maintain Statewide accountability for moneys used for highway and street purposes. To ensure data accuracy, House Bill 1008 mandates that this report be included in the County's financial statements.

LOCAL HIGHWAY FINANCE REPORTCity or County:
Sedgwick County
YEAR ENDING :
December 2021

This Information From The Records Of Sedgwick County:

Prepared By:
Phone:Daniel M Pederson
970-474-3326**I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE**

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes				

II. RECEIPTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Receipts from local sources:	
1. Local highway-user taxes	
a. Motor Fuel (from Item I.A.5.)	
b. Motor Vehicle (from Item I.B.5.)	
c. Total (a.+b.)	
2. General fund appropriations	0
3. Other local imposts (from page 2)	447,263
4. Miscellaneous local receipts (from page 2)	118,623
5. Transfers from toll facilities	
6. Proceeds of sale of bonds and notes:	
a. Bonds - Original Issues	
b. Bonds - Refunding Issues	
c. Notes	
d. Total (a. + b. + c.)	0
7. Total (1 through 6)	565,886
B. Private Contributions	
C. Receipts from State government (from page 2)	1,050,113
D. Receipts from Federal Government (from page 2)	758
E. Total receipts (A.7 + B + C + D)	1,616,757

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Local highway disbursements:	
1. Capital outlay (from page 2)	500,603
2. Maintenance:	1,129,016
3. Road and street services:	
a. Traffic control operations	
b. Snow and ice removal	4,689
c. Other	
d. Total (a. through c.)	4,689
4. General administration & miscellaneous	232,434
5. Highway law enforcement and safety	
6. Total (1 through 5)	1,866,742
B. Debt service on local obligations:	
1. Bonds:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	0
2. Notes:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	0
3. Total (1.c + 2.c)	0
C. Payments to State for highways	
D. Payments to toll facilities	
E. Total disbursements (A.6 + B.3 + C + D)	1,866,742

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
A. Bonds (Total)				0
1. Bonds (Refunding Portion)				
B. Notes (Total)				0

V. LOCAL ROAD AND STREET FUND BALANCE

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	1,772,009	1,616,757	1,866,742	1,513,370	8,654

Notes and Comments:

12/31/20 AUDIT ADJUSTMENT \$8,654

LOCAL HIGHWAY FINANCE REPORT		STATE: Colorado	
		YEAR ENDING (mm/yy): December 2021	

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL			
Town of Sedgwick	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
a. Property Taxes and Assessments	396,984	a. Interest on investments	
b. Other local imposts:		b. Traffic Fines & Penalties	
1. Sales Taxes		c. Parking Garage Fees	
2. Infrastructure & Impact Fees		d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	
5. Specific Ownership &/or Other	50,279	g. Other Misc. Receipts	118,623
6. Total (1. through 5.)	50,279	h. Other	
c. Total (a. + b.)	447,263	i. Total (a. through h.)	118,623
	(Carry forward to page 1)		(Carry forward to page 1)

ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user taxes	1,042,989	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	7,124	d. Federal Transit Admin	
d. Other (Specify) - DOLA Grant		e. U.S. Corps of Engineers	
e. Other (Specify)		f. Other Federal	758
f. Total (a. through e.)	7,124	g. Total (a. through f.)	758
4. Total (1. + 2. + 3.f)	1,050,113	3. Total (1. + 2.g)	
			(Carry forward to page 1)

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL			
	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs			0
b. Engineering Costs			0
c. Construction:			
(1). New Facilities			0
(2). Capacity Improvements			0
(3). System Preservation			0
(4). System Enhancement & Operation		500,603	500,603
(5). Total Construction (1) + (2) + (3) + (4)	0	500,603	500,603
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	500,603	500,603
			(Carry forward to page 1)

Notes and Comments: