



# 2021 ANNUAL COMPREHENSIVE FINANCIAL REPORT

Unified Government of Wyandotte County  
and Kansas City, Kansas  
For the Fiscal Year Ended December 31, 2021



# Annual Comprehensive Financial Report

Year Ended December 31, 2021

Unified Government of Wyandotte  
County and Kansas City, Kansas



prepared by

**Department of Finance**  
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*Reasonable accommodations will be made to qualified individuals with disabilities on an as needed basis, provided adequate notice is given.*

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# **INTRODUCTION**





July 22, 2022

Citizens of the Unified Government  
Honorable Mayor and  
Honorable Members of the Board of Commissioners:



**Kathleen VonAchen**  
Chief Financial Officer

Kansas State law 75-1120a requires that each municipality at the close of the fiscal year prepare a set of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. The Office of the Chief Financial Officer is pleased to submit to you the Unified Government of Wyandotte County and Kansas City, Kansas's 2021 Annual Comprehensive Financial Report (ACFR) in accordance with State law and Article 1, Section 2.103 of the Unified Government Code.

This report consists of management's representations concerning the Government's finances. Responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the Government. To provide a reasonable basis for making those representations, management of the Government has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Government's financial statements in conformity with U.S. GAAP. Because the cost of internal controls should not outweigh their benefits, the Government's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

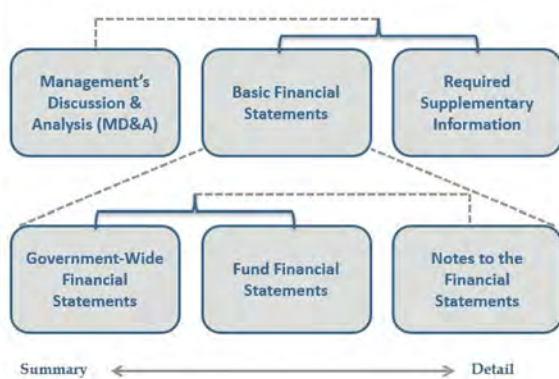
Allen, Gibbs & Houlik, L.C., a firm of licensed certified public accountants, has audited the Government's financial statements. The goal of the independent audit is to provide reasonable assurance that the financial statements of the Government for the fiscal year ended December 31, 2021 are free of material misstatement. The audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion on the Government's basic financial statements as of and for the year ended December 31, 2021. The independent auditors' report is presented as the first component of the financial section of this report.

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## The Report

The ACFR is presented in three sections:

- The **Introduction** section includes this letter of transmittal, County Administrator, Mayor and Board of Commissioner introduction, the Unified Government's organizational chart, and certificates of achievement from the Government Finance Officers Association (GFOA).
- The **Financial** section includes the report of the independent auditors, Management's Discussion and Analysis (MD&A), the basic financial statements, including the government-wide financial statements comprised of the Statement of Net Position and the Statement of Activities and the accompanying Notes to the Financial Statements. The Financial Section also includes the fund financial statements including the governmental funds financial statements, the proprietary funds financial statements, the fiduciary funds financial statements, and the combining individual funds financial statements for the non-major governmental funds and the proprietary funds. Required supplementary information other than the MD&A is also included in the financial section.



- The **Statistical** section includes selected financial and demographic information on a multi-year basis.

This transmittal letter complements the MD&A and should be read in conjunction with the MD&A.

This ACFR includes all funds of the Unified Government (the Government), and includes the Government's component units, which are a legally separate organizations and for which the Government is financially accountable or whose relationship with the Government is of a nature and significance that would cause the Government's financial statements to be incomplete were they not included.

The Government operates on an annual budget cycle. The budget process requires that each department submit a current year and future year expenditure plan and revenue estimates to the County Administrator for approval. The offices of the County Administrator and Chief Financial Officer review spending requests and develop a budget plan for review and adoption by the Unified Government Board of Commissioners. The Government utilizes a five-year plan for capital improvements that serves as a guide for allocation of future resources.

The Government maintains budgetary controls that have the objective of ensuring compliance with legal provisions embodied in the annual appropriated budget submitted by the County Administrator and adopted by the Board of Commissioners. All activities of the General Fund and State certified funds are included in the annual appropriated budget. Project-length budgets are adopted for the respective special revenue funds and capital project funds. Budgetary control (the level at which expenditures and encumbrances cannot legally exceed the appropriated amount) is administratively established at the department level within individual funds, except for special revenue and capital project funds which are at the funded project level. Disbursements that would result in an overrun of funded capital project balances (budgets) are not released until additional appropriations are made available. At year-end, if additional monies have not been appropriated where needed, expenditures are properly reflected in the current period causing an over budget condition to exist.

The independent audit of the financial statements of the Unified Government is part of a federally mandated Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Audits* designed to meet the special needs of federal grantor agencies. The results of this single audit, including a schedule of expenditures of federal awards, and the independent auditor's reports on the Government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards, are available in the Unified Government's separately issued Single Audit report.

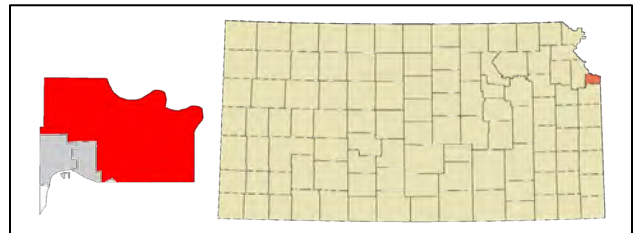
### Unified Government Profile



The Unified Government of Wyandotte County and Kansas City, Kansas was created October 1, 1997, based on a citizen vote to consolidate the operations of the City of Kansas City, Kansas and Wyandotte County, Kansas. Part of the Kansas City Metropolitan Statistical Area with a total population of two million, Wyandotte County is located at the confluence of the Kansas and Missouri Rivers and at the crossroads of two transcontinental interstate highways (I-70 and I-35). Situated west of the Kansas River and the City of Kansas City, Missouri, Wyandotte County covers an area of 156 square miles, including urban and industrial developments, lakes, recreational activities, and rural settings.

Home to the Kansas Speedway Corporation (NASCAR) 1.5-mile super-speedway, Sporting KC major league soccer stadium, and the Legends Outlets Kansas City super-regional mall, Wyandotte County is Kansas' top tourism destination bringing in over 12 million shoppers and visitors annually. Also situated in Kansas City, Kansas is the Fairfax industrial area, believed to be the nation's first planned industrial district, and which currently houses over 130 businesses, employs over 10,000 people and generates over \$5 billion in annual sales. Many of the companies in Fairfax are world famous: the Fairfax Kellogg's plant makes nearly 75% of all of the Cheez-Its; CertainTeed is the largest insulation manufacturing plant in the world; Owens Corning makes the famous Pink Panther insulation; and the Fairfax General Motors Assembly Plant is the only plant making the Chevrolet Malibu.

The U.S. Census Bureau estimates a population of 169,245 in 2021 for Wyandotte County, Kansas, a growth of over 9,800 residents since the 2012 Census.



### UNIFIED GOVERNMENT HISTORY

The County is named after the Wyandot Indians who resettled from the State of Ohio. The Wyandot set up the territorial government and elected one of their own as the territorial governor. In 1859, the County was organized, and the Wyandotte Constitutional Convention gave Kansas its new State Constitution. Kansas City, Kansas was incorporated in 1872 and the neighboring cities of Armstrong, Armourdale, Riverview and Wyandotte were joined in 1886 to form "new" Kansas City, Kansas. Over a century later in 1997, the City of Kansas City, Kansas and Wyandotte County were joined as the Unified Government with a new Charter.

## **UNIFIED GOVERNMENT STRUCTURE**

The Unified Government is the government for both Wyandotte County and the City of Kansas City, Kansas. The governing body of the Unified Government consists of a ten-member Commission and a Mayor/Chief Elected Official. Eight Commission positions are elected within geographic districts. Two Commission positions cover the full County; the other eight candidates are selected in the primary election within their district and in the general election on a countywide vote. The Mayor/Chief Elected Official runs countywide in the primary and the general elections. In addition, the Mayor appoints the County Administrator with approval of the Commission. The Commission annually adopts a balanced budget and establishes the amount of taxes to be levied for the support of Unified Government programs. The County Administrator has the responsibility of administering these programs in accordance with policies and the annual budget adopted by the Commission.

The Government's 2,363 employees in 2021 provide a full range of municipal services, including police, sheriff and fire protection, public works, parks & recreation, library, planning and zoning, building, sewer system, street maintenance, health department, aging services, transit system, district attorney's staff, county detention facilities, municipal court, economic development, and other general city and county services. The Kansas City, Kansas Board of Public Utilities (BPU), an administrative agency of the Unified Government, provides water and electric power to residents. Within the County there are 53 parks, 10 recreation centers, an 18-hole golf course, 18 fire stations, 2,400 miles of road and six libraries.

The Unified Government mission is to deliver high quality, efficient services and be a resource to our residents; to be innovative, inspired public servants focused on the community's wants and needs.

The strategic goals are:

- reduce blight
- increase safety and perception of safety
- increase community health
- increase economic prosperity for all citizens
- improve customer service and communication
- increase community cohesion, and
- improve infrastructure.

These goals are intended to guide management actions throughout the Government organization. The goals of management are to see that necessary and desired services are provided in an efficient and effective manner and that planning and continued improvement take place to provide for the community's future.

The Commission Economic Development and Finance (ED&F) Standing Committee serves as an audit committee. The Committee discusses with the external auditor matters related to the audit and accepts the results of the annual financial audit.

## **Regional Economic Conditions**

Information presented in the financial statements is perhaps best understood when it is considered from a broader perspective of the specific environment in which the Government operates.

The economic outlook for Wyandotte County and Kansas City, Kansas remained positive in 2021 in many respects despite the negative impacts of the COVID-19 pandemic. The County is a major economic, employment, industrial, educational and medical services center for the region. Employment in Wyandotte County is concentrated in four sectors: government, health care, services, and transportation/warehousing. Kansas City, Kansas is the second largest rail center in the country and an important hub of the transcontinental rail system, providing both freight and passenger service. All major cities of the nation can be reached in less than 120 hours and many within 72 hours. The Unified Government is served by seven railroads, providing approximately 92 freight movements a day.



The County boasts a diversity of around 7,000 businesses supporting an employment base of nearly 87,000 employed. Our top ten employers are:

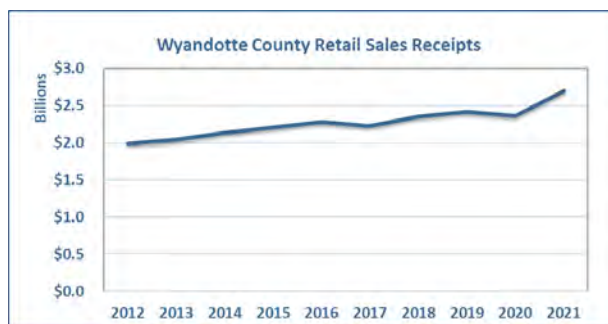
- University of Kansas Hospital/ Medical Center
- Kansas City, KS School District #500
- Amazon Fulfillment Center
- General Motors Corporation
- Associated Wholesale Grocers
- Providence Medical Center
- Nebraska Furniture Mart
- Burlington Northern/Santa Fe Railroad
- Hollywood Casino

### UNEMPLOYMENT

Regionally, economic conditions were challenging due to the pandemic. The Bureau of Labor Statistics unemployment rate for 2021 in Kansas was 3.2% compared with 5.3% nationally. The unemployment rate for the County was 4.7%, down from 7.8% for 2020.

### PERSONAL INCOME / CONSUMER SPENDING

An estimate based on U.S. Bureau of Economic Analysis data shows that County personal income increased by 3.8% in 2021. Consumer spending was higher in 2021 as well. The County's retail sales receipts increased from the prior year, totaling \$2.7 billion in 2021 which was 14% higher than in 2020.

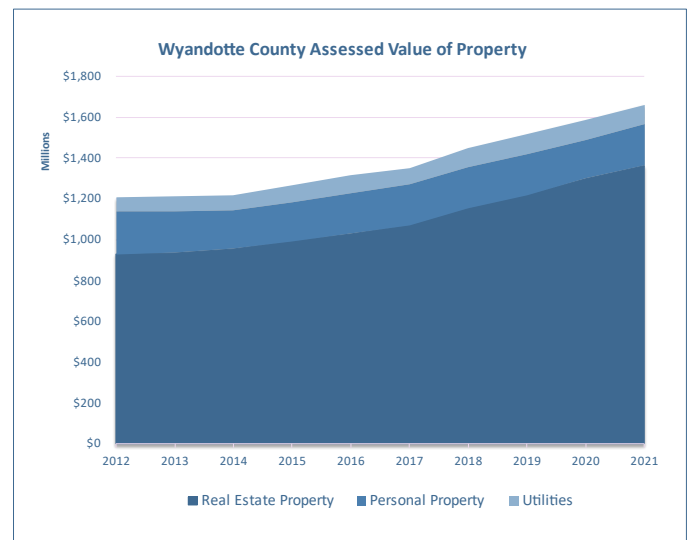


### CONSTRUCTION

Commercial/ industrial construction values totaled \$264.5 million in 2021, down from a decade high of \$293 million in 2016. New residential construction value in 2021 totaled \$65.8 million. Residential single-family permits totaled 146 in 2021 which is down from 2020 (208 permits).

### PROPERTY VALUES

The local real estate market saw a steady increase in values over the year. Overall, Wyandotte County's assessed value for 2021 was \$1.66 billion, a 4.7% increase over the 2020 assessed value and a 37.3% increase since 2012.



## Financial Policies and Planning

Formal financial policies, as well as operating practices, enabled the Government to provide core services to citizens and employees. Formal policies exist in areas such as balanced budgets, revenue diversification and use of one-time and unpredictable revenues, operating expenditures, reserves, investments and debt. Thirteen of the UG's financial policies were re-written and adopted by the Commission in 2018, and several have been revised since then. These can be found on the Finance Department's [Fiscal Accountability Policies](#) website.

### REVENUE ADMINISTRATION

The Government's two main sources of revenue for operating expenditures are real estate property taxes and sales and use taxes, which make up 63% of total 2021 governmental revenues. In addition, the Government's revenue administration includes a review of all fees, fines, and charges for services to ensure the charges are meeting cost recovery goals. Most of the Government's revenue is not restricted to assure responsiveness to expenditure needs. One-time and unpredictable revenues are spent on one-time costs, such as equipment replacement or capital improvements for repair and rehabilitation projects.

### EXPENDITURE ADMINISTRATION

Expenditure budgets are carefully reviewed by both the implementing departments and the Budget Office. Department directors are responsible for containing expenditures within their Commission approved budgeted appropriations. Careful attention is paid to monitor department's ability to meet projected vacancy savings. Any unspent personnel appropriation must be approved by the Office of County Administrator to be transferred to non-personnel line items. The Government also maintains an encumbrance accounting system as an additional means of budgetary control.

General Fund budget actual expenditures and transfers were approximately \$5.8 million less than the revised 2021 budget (adjusted to exclude the budgeted \$10.3 million annual debt appropriation

reserve). Unspent budgets were due to not fully expending contractual services and capital outlay.

### RESERVES

The Government has multiple reserves in its various operating funds to address budgetary shortfalls. The Reserve Policy sets the target for the General Fund minimum reserve for budgetary uncertainty at two-months (or 17%) of total budgeted expenditures and transfers-out, with other target reserves percentages established for the various special revenue funds. An additional one-month General Fund reserve target is also sought to address emergencies and/or catastrophic events. The Government's budget policy concerning the use of reserves generally limits the use of reserves to respond to revenue shortfalls, unanticipated expenditures, or severe economic downturn. The Fund Balance of the General Fund at the end of 2021 is 28.4% of expenditures and transfers-out.

### DEBT ADMINISTRATION

The Government's debt policy establishes guidelines and parameters for the issuance and management of debt. The Government continually and proactively communicates with the investment community in the issuance of new debt and the administration of its outstanding debt. In doing so, the Government seeks to ensure that debt is issued prudently and affordably, and bondholders are provided all the information required by the Municipal Securities Rulemaking Board as governed by the Securities and Exchange Commission.

State statutes limit general obligation bonded debt to 30% of the actual value of taxable property in the County. At December 31, 2021, the Government's (not including BPU) general obligation bonded debt of \$268.9 million, subject to this statutory debt limit, amounted to 54% of the \$497.4 million legal debt limit.

According to standard measures used by the primary credit rating agencies to assess debt (e.g. fund balance as a percent of operating expenses, debt-to-assessed value ratios, debt per capita, etc.), the Government's level of direct debt obligations are

considered high in comparison with similarly sized municipalities. Rating agencies cite the Unified Government's strong financial management and prudent fiscal policies as credit strengths, while citing low economic indicators and a high level of debt as credit weaknesses. As of December 31, 2021, the Government is rated AA by Standard & Poor's and A1 by Moody's Investor Service.

### **LONG TERM FINANCIAL PLANNING**

The Government has a five-year long-range capital planning process that is updated each year and helps drive annual capital funding decisions as well as periodic general obligation bond issuances for larger investments. For General Fund and Sewer operations, revenues are forecasted out for ten years to account for planned changes to existing revenues, such as sunseting revenues, and to project any future deficits between revenues and expenditures.

### **Major Development Initiatives**

The Government's economic development program focuses on retaining and strengthening the traditional manufacturing and distribution base while diversifying the economy in the office, service, and tourism and entertainment sectors, and promoting housing development and redevelopment.

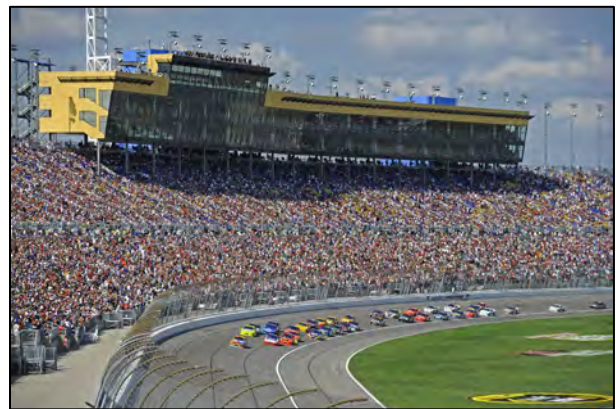
Each year, an Economic Development Incentives Report is presented to the Board of Commissioners that outlines the financial performance of the Government's economic development projects, both past and current.

### **TOURISM DISTRICT**

The Unified Government has been committed to the successful development of a 1,600-acre tract of land, located directly northwest of the intersection of Interstate Highways 70 and 435. This effort has resulted in attracting the Kansas Speedway (NASCAR) as the economic catalyst for development of this tract using the STAR Bond tax increment financing incentive, which opened in 2001. The speedway project, totaling more than \$280 million, is a 1.5-mile

tri-oval on approximately 1,100 acres of land, with 72 luxury hospitality suites and grandstand seating for 82,000. The Speedway has two to four major race events per year and is in use approximately 200 days per year for various events, including driving schools, charity events, and track tours.

A second NASCAR Sprint Cup race was added to the racing schedule for 2014 and has had an economic impact of \$100 million in the Kansas City metropolitan area. With the addition of this second race, the Kansas Speedway invested \$3.5 million to add lighting to the Speedway for night races. In addition, the Speedway has completed a \$6.5 million renovation project that includes repaving, reconfiguring and re-banking of the track. Also, a new infield road course was added for Grand-Am Road Racing. The Kansas Speedway operates at or near capacity for all major race events. The May 2021 races occurred with limited attendance to comply with social distancing guidelines in place due to COVID-19. For the races occurring in October 2021, the speedway removed the limited attendance restriction.



*Kansas Speedway (NASCAR) opened in 2001*

In December 2009, the Kansas Lottery Gaming Facilities Review Board approved the construction of a casino in Wyandotte County. The first phase of the Hollywood Casino project included 2,000 slot machines, 64 table games, restaurants and bars, and created approximately 1,500 construction jobs. The Casino employs approximately 700 people. In the second phase of the Hollywood Casino project, a 300-room hotel is to be constructed; however,

construction of the hotel has been delayed. Until construction of the hotel begins, the casino is subject to an additional 1% payment of net gaming revenues to the Government. This equals to \$1.4 million on an annual basis and was effective as of February 2014.

Joining Kansas Speedway at the Legends at Village West regional super-mall are major destination retailers and entertainment businesses that attract approximately 12 million visitors and shoppers annually. The initial anchor businesses and attractions include: Cabela's, a 195,500 square-foot store with 116,666 square feet of retail space featuring hunting, fishing, and other outdoor items with an 11,000 square foot museum and 60,000-gallon aquarium; Nebraska Furniture Mart, a 1,075,000 square-foot store with 450,000 square feet of retail space and an adjacent warehouse that sells furniture, electronics, appliances, and floor coverings; and the Great Wolf Lodge and Resort, a 281-room lodge with a 40,000 square foot indoor water park.

The Legends Outlets Kansas City, formerly the Legends at Village West, (the "Legends") is an approximately \$230 million shopping center housing nearly 690,000 square feet of retail, dining, and entertainment which opened in 2001. The Legends 14 Theatre complex at 87,000 square feet is the largest of the tenants. In 2015, the owner of the Legends, KKR Legends, LLC, purchased the theater complex from the Unified Government. KKR Legends, LLC has leased the theater to AMC Entertainment which completed renovations to the theater in 2016.



*Legends Outlet at Kansas City regional super-mall*

In January 2016, the Legends Outlets Kansas City was purchased by Walton Street Capital from KKR Legends, LLC. In 2019, the West Lawn Upgrade improvements were completed which included façade improvements, a 40' LED video board and redesign of the areas hardscaping and landscaping to include shade structures, signage, and new legends monuments. As of May 2021, 116 businesses, including 28 restaurants, were open in Village West, employing over 5,700 people. In 2021, businesses generated over \$726 million in retail sales with local and state sales tax, use tax, and transient guest tax collections of over \$66 million. The real and personal property taxes levied for this development area were approximately \$18 million.

Approximately \$453 million in sales tax special obligation revenue bonds (STAR bonds) were issued for the Village West development. On December 1, 2016, the Village West STAR bonds were retired five years early due to strong revenue performance. The local sales and use tax annual revenues of over \$12 million previously obligated for debt service payments now flow to the Unified Governments to support operational and capital needs.



*Children's Mercy Park, Sporting KC Soccer Stadium*

The Unified Government and the Kansas Unified Development, LLC entered into a Multi-Sport Stadium Venture Agreement ("Stadium Agreement") for the construction of an 18,000-seat multi-sport stadium complex that is the permanent home to Sporting KC, a Major League Soccer team.

Under the soccer Stadium Agreement, the Unified Government issued STAR bonds in 2010 that result in \$147,000,000 of net funding for the Stadium project.



The STAR Bonds are payable from state and local sales and transient guest taxes. The stadium, named Children's Mercy Park (known as Sporting Park prior to 2016), completed its eleventh successful season in 2021. The stadium held a total of 19 games during the season; the first three months were at limited capacity per the health department.



*U.S. Soccer National Training & Coaching Development Center*

Just east of the Village West/Legends tourism district, an \$80 million Compass Minerals Soccer National Training and Coaching Development Center was constructed and opened in early 2018. The development houses the elite athlete training and performance analytics campus and national youth soccer development programs. The facility includes approximately 100,000 square feet for an indoor facility with a practice field, eight lighted professional fields, and a new medical clinic from the soccer club's stadium naming-right sponsor Children's Mercy Park.

A Fairfield Inn & Suites is to be constructed near the Compass Minerals Soccer Training Facility. The hotel is anticipated to have 108 rooms and an approximate \$10,700,000 investment. The hotel will have meeting space with conferencing services connected to the training facility.

Adjacent to the U.S. Soccer National Training and Coaching Development Center is an auto mall that currently includes four auto dealerships, including a Ford, Dodge/Jeep/Chrysler, Nissan, and an auto outlet selling pre-owned vehicles.

Additional medical service and retail development occurred in this area, including a Menard's home improvement store which opened in the spring of 2020.

A proposal was brought forward in August 2020 to convert parts of the Village East STAR Bond District into a major multi-sport athletic complex known as Homefield, Homefield Outdoor, and Homefield Youth Baseball Complex, which would offer clinics, lessons, practices, training, and summer camps for a variety of amateur sports, as well as restaurant, bar, and entertainment spaces. The baseball complex will include 12 lighted turf fields, a scouting view tower, batting and pitching tunnels, and Homefield Academy offices. There will also be destination retailers, retail shops, restaurants, automobile dealerships, hotels, multi-family housing, and other commercial uses developed within the district. Existing businesses include a Frontier Justice gun range, a Freddy's Frozen Custard and Steakburgers fast food restaurant, and a Menard's home improvement store. STAR Bond financing has been secured and the project is scheduled to begin in 2022.

### OTHER TOURISM DEVELOPMENT



*Rock Island Bridge, Kansas City, Kansas*

#### *Rock Island Bridge*

In 2021, the Unified Government and Flying Truss, LLC have been discussing a new development on the historic Rock Island Railroad Bridge, originally constructed in 1905 in the Stockyards District. The project would synergize with the Unified Government's efforts to provide public access and

trails along the river. The concept is to create a regional destination by transforming the bridge into a multi-purpose development consisting of an upper/lower deck structure that contains a food hall, open-air bar and coffee shops, event space, catering facility, and multi-purpose space. The bridge would become a part of the public trail system which is planned to connect the Kaw Valley Trail along the Kansas River's western levee with the Riverfront Heritage Trail. The bridge has been acquired from Kansas City, Missouri and is owned by the UG. The development is planned to start construction in 2023, with the first phase opening July 1, 2023.

## **OTHER COMMERCIAL/ INDUSTRIAL DEVELOPMENT**

### ***Amazon Fulfillment Centers***

In August 2017, Amazon completed construction and opened their Amazon Fulfillment Center in Kansas City, Kansas at I-70 and Turner Diagonal freeway, the third such facility in the Kansas City area region. The facility is 2.2 million square feet at a construction cost of approximately \$300 million on the 134-acre site. Approximately 4,000 employees currently work at the fulfillment center. These employees pick, pack and ship customer items, such as toys, books and electronics, utilizing cutting-edge technology with advanced robotics systems.

In August 2020, Scannell Properties, LLC received approval for a 3.4 million square foot warehouse distribution center and office park at the longtime vacant Woodlands location at 9700 Leavenworth Road. The first, and largest, of six planned buildings was completed in 2021. The \$110 million, 1.08 million square-foot logistics facility houses a new Amazon fulfillment center that employs 1,000 associates for picking, packing, and shipping of large sized customer items. The remaining buildings, ranging from 88,000 to 855,000 square feet, are currently intended as speculative development. Additionally, small neighborhood retail and a 97-acre wooded preservation are included in the master development plan.



***Scavuzzo's Foodie Park, Midtown, Kansas City, Kansas***

### ***Midtown***

The Unified Government completed the demolition of the Indian Springs mall in 2016. A mixed used development brought forward by Scavuzzo's Foodservice Co. was approved in September of 2019. The \$140 million project is located at the intersection of Interstate 635 and State Avenue and is to consist of four phases which include a 266,000 square-foot Food Service Center and a 60,000 square-foot headquarters for Scavuzzo's along with additional retail. Site work, consisting of erosion control and asphalt removal, commenced September 2021.

### ***Urban Outfitters***

In 2020, Urban Outfitters announced a \$403 million 880,000 square foot omni-channel distribution and fulfillment center with 60,000 square feet of office space would be constructed near the Kansas Speedway. This development is anticipated to generate 985 full time jobs, 739 part time jobs, and 77 office jobs. Operations began in early 2022 with estimated completion Q4 2023.



***Urban Outfitters at Speedway Blvd and Talladega Dr.***



### ***Industrial Park Developments***

The Unified Government currently has four major industrial parks: Fairfax Industrial Business District, Central Industrial Business District, Armourdale Industrial Business District, and the Santa Fe Industrial Business Park. These four industrial areas represent 80% of the industrial development in the Unified Government. The Unified Government has several other industrial park developments in the Hart Business Park located at 55th and K-32, Woodend Industrial Park along the I-435 Corridor, the Muncie Industrial Park located at 62nd and K-32, the I-635 Industrial Park at I-635 and Metropolitan, and the Turner Logistics Park at I-70 and Turner Diagonal. Edwardsville has also developed an industrial/warehouse area at I-435 and Kansas River.

General Motors (GM) continues to have a significant presence in the Fairfax Industrial District. Currently the Chevy Malibu and the Cadillac XT4 SUV are produced at this facility. The \$265 million investment is tied to extensive retooling of the plant to accommodate the new vehicle which is built alongside the Chevrolet Malibu. A \$600 million, 400,000 square-foot paint shop expansion for vehicle construction activities to support future production at the site was completed in 2018.



***General Motors manufacturing plant, Kansas City, Kansas***

In 2014, NorthPoint Development began redevelopment of 25 acres of the Unified Government's Public Levee operations, located in the Fairfax industrial area. NorthPoint initially demolished existing buildings and then built a 396,000 square-foot industrial building, which meets

current manufacturing and industrial needs. The first tenants in this building are Plastic Packaging leasing 56,000 square feet, and Ozburn-Hessey Logistics leasing 56,200 square feet and, Vitex leasing 60,000 square feet.

Additionally, in 2015 NorthPoint acquired a 369,000 square-foot industrial warehouse property located in the Santa Fe industrial area. This \$18 million project included the acquisition of two buildings and investments in equipment, energy efficiencies, loading docks replacement and truck traffic reconfiguration. This project created 50 jobs for a new tenant. Two existing clients remain in the facility. Also, of note in the Fairfax Industrial District, Sunshine Biscuit recently completed a \$4.6 million remodel of its facility.



***Turner Logistics Building I at I-70 & Turner Diagonal***

### ***Turner Logistics***

In 2018 the Unified Government was awarded \$13.8 million to replace the existing I-70 and Turner Diagonal Interchange. This redesign has allowed for the development of the \$155 million Turner Logistics Industrial Park on a site adjacent to the new interchange. The development will create 1,800 new jobs and include approximately 7 buildings consisting of 2.7 million square feet of distribution/warehouse space. The total investment as of December 2021 amounts to \$100.6 million with 3 buildings, constituting 1.3 million square feet completed. Of that, 830,000 square feet is currently leased. The development of this area helped prioritize and initiate the redevelopment of the Turner Diagonal Interchange. The interchange was originally built in the 1960s and the design was based on the premise

that tollbooths would be installed, which never occurred. Through the redesign of the interchange, which was completed in December 2020, land was made available for development, travel is safer, and there is more transit access. The project earned 4 awards including both the 2021 APWA National and Regional Project of the Year Awards, the 2021 AASHTO America's Transportation Award, and the 2021 NSPE-KS Outstanding Engineering Achievement.

### **Office and Service**

The downtown area, with approximately 5,000 employees, has the largest concentration of office workers. In addition to the downtown area, there are active office parks in Cambridge Terrace, Meadowlark Lane, Woodlands West and assorted office and medical facilities in different locations throughout the community. Downtown Kansas City, Kansas continues its revitalization with the redevelopment of two properties along Minnesota Avenue. Loretto Properties redeveloped the buildings for a cost of \$1.5 million. The buildings house various nonprofit organizations, professional services and serve as possible satellite locations for two Kansas City, Kansas colleges.

In 2018, the Unified Government Commission and The Merc Coop, a grocery cooperative operating in the City of Lawrence, Kansas, reached an agreement for The Merc to operate and manage a 14,000 square-foot store in downtown Kansas City, Kansas at 5th Street and Minnesota. The Unified Government constructed the building, which opened in August 2020, and owns the building as part of a reinvestment into the downtown which was funded from the sale of the downtown Hilton Garden Inn, and other funding sources including tax increment financing. The unique agreement provides The Merc with a three-year stabilization guarantee up to \$540,000 as the store gets up and running but if the store makes a profit in that same timeframe, the Unified Government receives a share of the net profits. The Merc buys local food, has local partners and provides food education classes. The Merc Coop has operated since 1974 and has nearly 100 employees and more than 7,700 members.



***The Merc Coop, 5<sup>th</sup> Street & Minnesota  
Retail***

In October 2020, a development agreement was approved for the construction of a new Menards home improvements store and related infrastructure at the southwest corner of 18th Street Expressway and I-35. The new Menards would be an approximately 209,000 square foot prototype building with a 156,000 square-foot outdoor sales area and a 42,000 square-foot warehouse. The total estimated project cost is \$34 million.

### **HOUSING AND RESIDENTIAL DEVELOPMENT**

Building upon the success of Village West and the Hollywood Casino, there has also been development of multi-family residential housing in this area. The Village West Apartments was a \$30 million project consisting of 306 units that opened in 2014. The Prairie View at Village West Apartments was a \$27 million second phase of the project consisting of 312 units. These market rate apartments are located adjacent to one another, just west of Village West on 110th Street between State Avenue and Parallel Parkway. Phase III is to be located adjacent to the first two phases and is to be a \$49 million, 330-unit Class A luxury apartment building with a projected completion date of August 1, 2024.

The Legends Apartments and West Lawn Upgrade projects were proposed in 2018 as a development located adjacent to the Legends Shopping Center on the south side of Parallel Parkway, east of 110th Street as well as various improvements to the Legends Outlets shopping area. The West Lawn Upgrade was completed in 2019 and included façade improvements, a 40' LED video board and a redesign of the areas hardscaping and

landscaping to include shade structures, signage, and new legends monuments. In December 2020, an amended development agreement was entered into with Legacy 267, LLC for the design, development, and construction of a first-class luxury 265-unit apartment complex along with 620 space structured parking facility, where at least 350 spaces are public parking spaces. The project is estimated at \$53.8 million. The target date for completion of the parking garage is March 1, 2022 and for substantial completion is August 1, 2023.



*Legends Apartments project to be constructed in 2023*

In March 2020, a development agreement was approved for Lanier United, LLC to redevelop the site where the Reardon Center presently is located, and the property located at the southwest corner of 6th & Nebraska. The Reardon Center site is to be designed, constructed, and developed as a first-class mixed-use development consisting of a 4-story mixed-use residential building with 10,000 square feet of first-floor retail and commercial space, 6,000 square foot fitness center, 70-85 apartment units, and approx. 10,600 square feet of Class A multi-purpose meeting space with capacity to seat 350 people for community events and programs. 6th and Nebraska is to be developed into approx. 38,000 square feet of recreational athletic field space with new turf, high-quality perimeter fencing, concessions, and bleachers to accommodate approx. 50 spectators for a variety of sports events. The project is to commence in the second quarter 2022.

In 2020, a project was approved for the Yards II, LLC to build a first-class luxury apartment building consisting of approximately 225-240 units, with amenities such as health and fitness facilities, outdoor kitchen, grills, and patio space, in-unit appliances, elevator-service with secure access, and a dog park. The development would be located on 3

acres west of State Line Road, east of the Kansas River, north of Kansas Avenue, and south of I-670. Construction is expected to commence on or before December 31, 2023 and complete by December 31, 2025.



*Milhaus Apartments project to be constructed in 2023*

The Milhaus Apartments are to be built in the Village East area as one of the components of the Homefield development agreement. They are a \$45 million investment and are to be located on the northwest corner of 94th street and State Avenue. The project is a 274-unit, garden-style, luxury apartment development that contains 9 buildings, and a clubhouse on an 18.34-acre site. 7 acres will remain untouched to keep an existing natural forested area. Construction commenced August 2021 and is expected to be completed by April 2023.

The Hudson Apartments project includes demolition and construction of a new \$48,000,000 5-story multifamily housing complex to be built at 3600 Rainbow Boulevard near the KU medical campus. It will consist of 228 1–2-bedroom units and studios with amenities, including a pool, fitness center and rooftop social area. This development will provide much needed housing space in this area, is consistent with the Rosedale Master Plan, and will offer proximity for workers and students at the medical campus. It is a joint effort with Lane 4, Hunt Midwest, and KU Endowment. Construction is expected to be completed by fall 2024.

Progress has been made on several other housing developments within the community. The Boulevard Lofts apartments, located at 8th & Washington Boulevard, will contain up to 92 units with a value of \$10.5 million, and will be built in 2 or more phases. The first phase, currently under construction,



consists of 50 units (38 apartments and 2 six-plexes). Also under construction are the YMCA Lofts located at 900 N 8th Street, which are valued at \$8,900,000. In May 2021 Eileen's Place opened. Eileen's Place is an affordable mixed-use 60-unit community located at 74th & Armstrong, offering fully furnished 1, 2 & 3 bedroom apartments.

Community Housing Wyandotte County (CHWC) is a non-profit, community development corporation, whose mission is to stabilize, revitalize, and reinvest in Kansas City, Kansas neighborhoods through quality housing development, homeownership & financial empowerment services, and community building. CHWC focuses its programs in the urban core neighborhoods of Kansas City, Kansas/Wyandotte County. To date, CHWC has built, renovated, or repaired over 600 homes and provided over \$3 million in purchase assistance and home repair funding for Wyandotte County families.

The Neighborhood Stabilization Program (NSP) is a federal Housing and Urban Development program and was established for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. This stabilization is realized through the purchase and redevelopment of foreclosed and abandoned homes and residential properties. The Unified Government has received over \$12 million in funding from two phases of the NSP 1 and 3 programs. Funds from this program have improved residential properties throughout Wyandotte County and Kansas City, Kansas with special emphasis on the northeast area of the county.

## EDUCATION

Investment in primary schools remains strong among the four school districts in Wyandotte County. In the past five years six new schools have been built (either new or rebuilt) totaling \$122 million in value. In addition to new construction, remodeling of existing schools is ongoing. In November of 2016, Unified School District #500 residents approved a \$235 million no tax increase bond issue which extended the period of the current bond. construction projects will largely be completed over

a five-year period and will include safety and security upgrades to all buildings, replacement of four outdated schools, the repurposing of two buildings, new playgrounds and kitchens for buildings that need them, and the completion of critical maintenance projects. Also in the pipeline is the \$2M redevelopment of a former elementary school into a preschool which is to be constructed in early 2022.



*KCKCC Student Housing Facility to be constructed in 2022*

The Kansas City Kansas Community College (KCKCC) held a groundbreaking ceremony in February 2021 for a new student housing facility. Scheduled to be completed in fall 2022, the new 105,000 square-foot four-story facility will include 73 total units, with a mixture of two and four bedroom units, ADA mobility units, and space for a housing specialist and housing supervisor. In addition, other amenities include a group study hall, study spaces, multi-purpose room, an outdoor patio/grilling area, and more.



*KCKCC Downtown Community Education Center*

KCKCC has also proposed the development of a \$70M, 130,000 square-foot downtown campus which would provide technical and academic

programming to meet the needs of the local and surrounding workforce. The campus will focus on automation engineering, commercial construction technology, counseling and support services, English as a second language (ESL), general education diplomas (GED), a health clinic, youth activities, and youth enrichment and leadership. Kansas City Kansas Public Schools, Wyandot Behavioral Health, YMCA of Greater Kansas City, Swope Health, High Aspirations Youth Mentorship, and Community America Credit Union have partnered with KCKCC on this proposal. Estimated groundbreaking is to occur in the 4th quarter of 2022 with a grand opening in the 3rd quarter of 2024.

responsiveness to the financial concerns of the Government.

Respectfully submitted,



Kathleen VonAchen  
Chief Financial Officer

## Acknowledgements

The preparation of this ACFR could not have been accomplished without the efficient and dedicated service of a highly qualified staff in the Finance Department.

Special thanks are extended to the following staff for their contributions to the preparation of this document: Accounting Manager Pamela Kahao, Lonia Green, Lacey Russell and Angie Maxville of the Accounting Division, Deputy Chief Financial Officer Deborah Jonscher, Research Manager Mike Grimm, Debt Coordinator Alyse Villarreal, Deputy Treasurer Andrea Vinyard, Payroll Manager Ron Green, Budget Manager Reginald Lindsey, and staff of the Human Resources Department and the Legislative Auditor's Office.

The dedication and cooperation of staff in all Unified Government operating departments in the administration of financial policies throughout the year is appreciated. We also acknowledge the thorough and professional way our independent auditors, Allen, Gibbs & Houlik, L.C., conducted the financial audit.

In closing, Unified Government staff wishes to express deep appreciation to the Mayor and Board of Commissioners for their leadership, support, and

The Unified Government Board of Commissioners is comprised of ten Commission members and the Mayor/CEO – eight members from equally populated districts, two members elected from two north/south districts, and the Mayor elected at-large. Commission members are elected for staggered four-year terms, and must be 18 years of age, US citizens and reside in the respective district for the duration of their term of office. Some elected officials changed on December 14, 2021 but were not part of the operations for the larger part of the year.



Honorable David Alvey  
Mayor / CEO



Honorable Melissa Bynum  
At-Large District 1



Honorable Tom Burroughs  
At-Large District 2



Honorable Gayle  
Townsend District 1



Honorable Brian  
McKiernan District 2



Honorable Christian  
Ramirez District 3



Honorable Harold L.  
Johnson, Jr. District 4



Honorable Mike  
Kane District 5



Honorable Angela  
Markley District 6



Honorable James F.  
Walters District 7



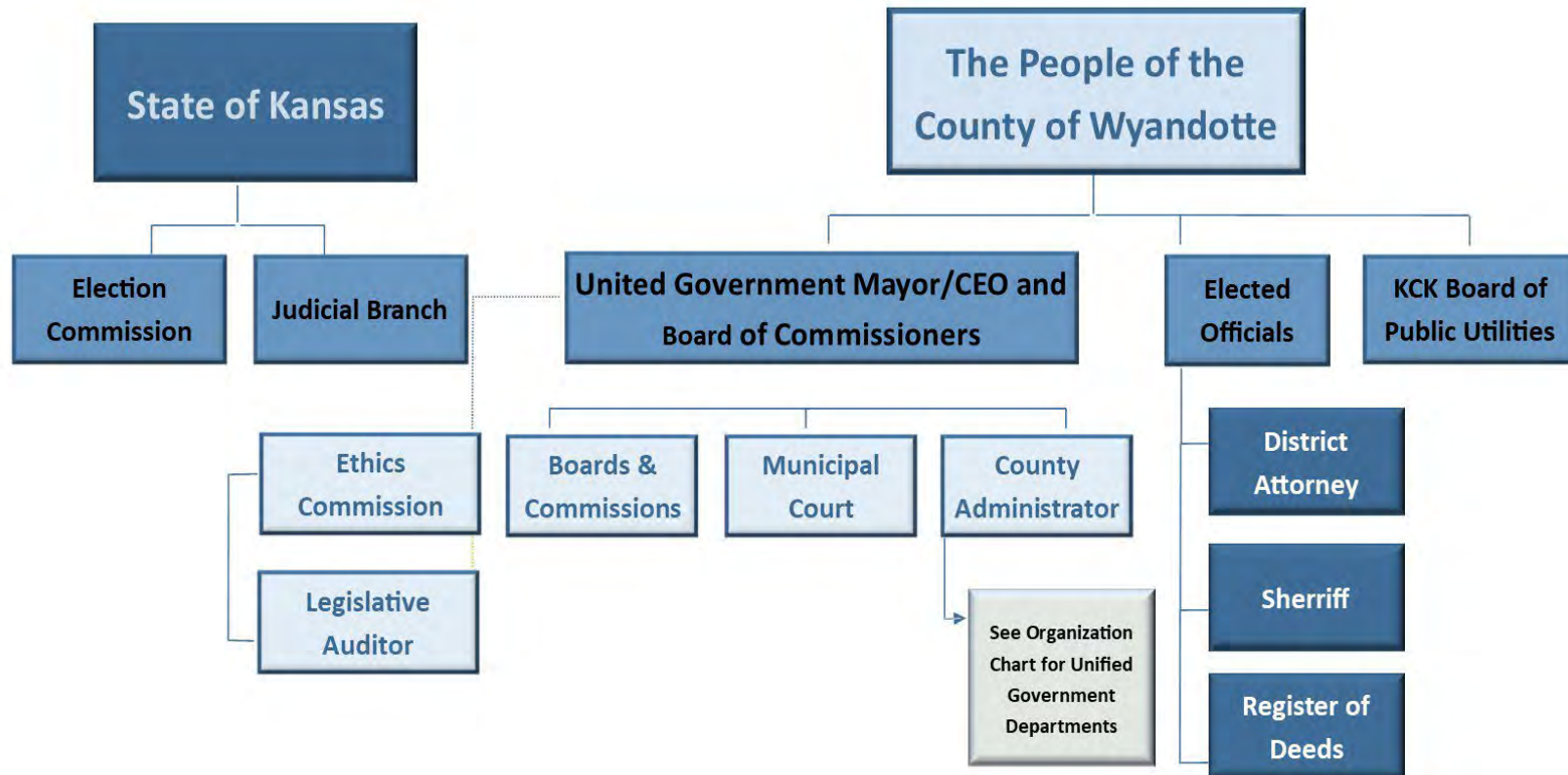
Honorable Dr. Jane Winkler  
Philbrook District 8



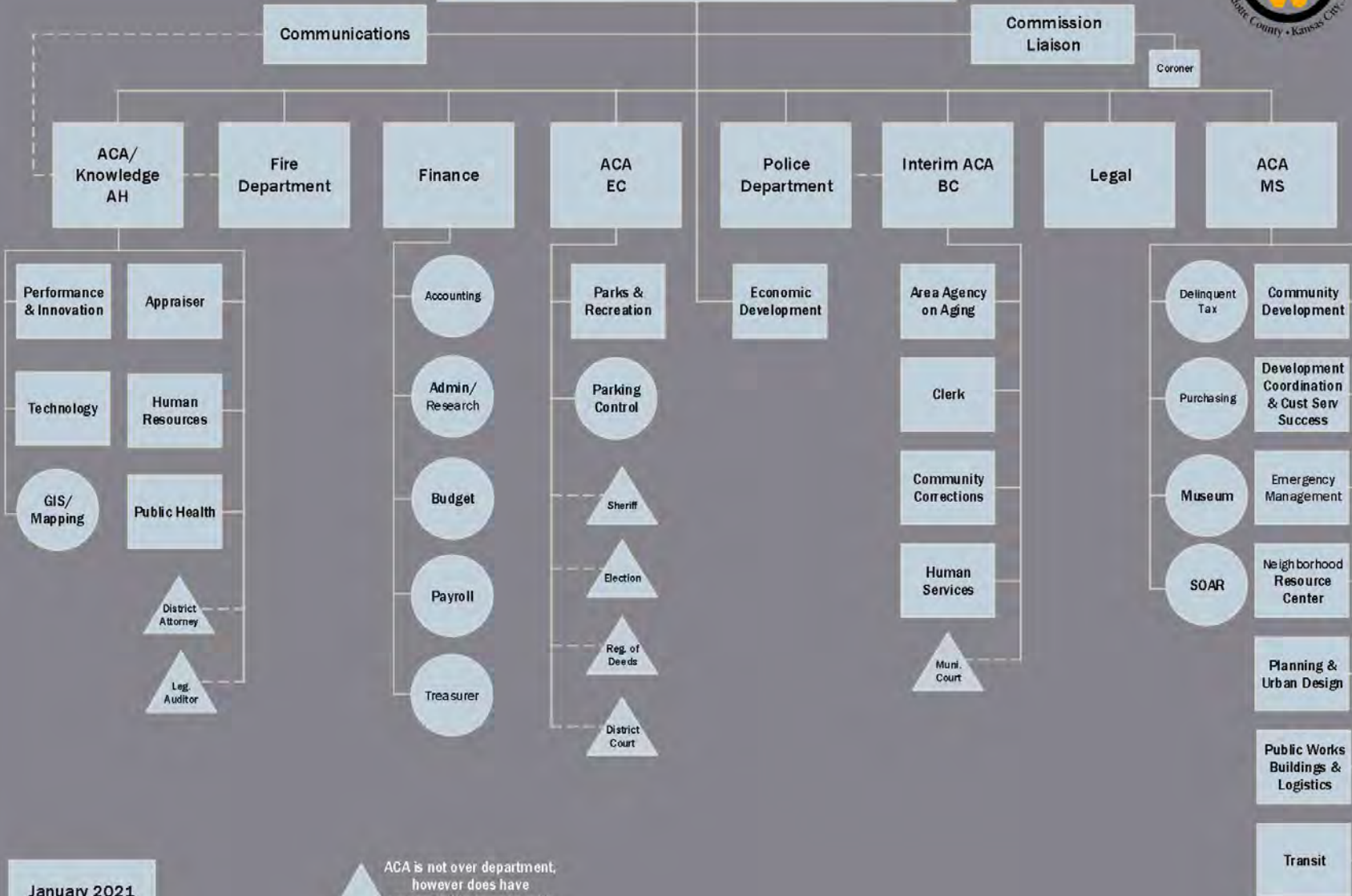
# Unified Government of Wyandotte County/Kansas City, Kansas

Organizational Chart

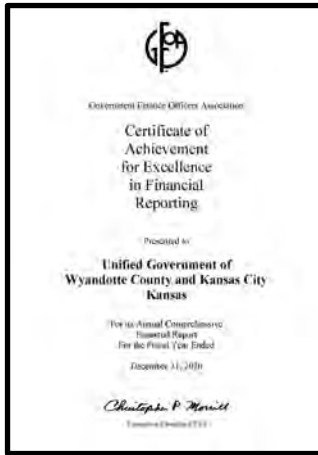
Elected and Appointed Officials



# County Administrator



*The Unified Government of Wyandotte County and Kansas City, Kansas is proud to have been recognized with an award for Outstanding Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award offered by the Government Finance Officers Association of the United States and Canada (GFOA)*



### Outstanding Achievement for Excellence in Financial Reporting Award

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Unified Government of Wyandotte County and Kansas City, Kansas for its Annual Report for the fiscal year ended December 31, 2020. This is the 21st consecutive year that the Government has achieved this prestigious award.

The Certificate of Achievement is the highest form of recognition for excellence in state or local government financial reporting. The Certification of Achievement Program was established to encourage municipal governments to publish high quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

In order to be awarded a Certification of Achievement, a government unit must publish an easily-readable and efficiently-organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments and address user needs. A Certificate of Achievement is valid for a period of one year only.

### Outstanding Achievement in Popular Annual Financial Reporting

The GFOA has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to the Unified Government of Wyandotte County and Kansas City, Kansas for the fiscal year ended December 31, 2020. The Award for Outstanding Achievement in popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local governments popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal. An Award for outstanding in popular Annual Financial Reporting is valid for a period of one year only.

### Distinguished Budget Presentation Award

The GFOA presented a Distinguished Budget Presentation Award to the Unified Government of Wyandotte County and Kansas City, Kansas for its annual budget for the fiscal year beginning January 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. This is the 6th consecutive year that the Unified Government has achieved this prestigious award.

The Distinguished Budget Presentation Awards Program is specifically designed to encourage state and local governments to prepare and issue budget documents of the highest quality. Top-quality documents are essential if citizens and others with an interest in a government's finances are to be fully informed participants in the budget process. Better budget documents contribute to better decision making and enhanced accountability.



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# **FINANCIAL SECTION**





## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Board of Commissioners  
**Unified Government of Wyandotte County / Kansas City, Kansas**

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

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

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Unified Government of Wyandotte County / Kansas City, Kansas, 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 the Board of Public Utilities, which is both a major fund and 79 percent, 81 percent, and 85 percent, respectively, of the assets, net position, and revenues of the business-type activities. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for the Board of Public Utilities, are 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, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Unified Government, 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. The financial statements of KCK ALL, Inc. and KCK 501, inc. were not audited in accordance with *Government Auditing Standards*.

#### ***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 Unified Government'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.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Unified Government'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 Unified Government'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 required supplementary information listed on 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 Unified Government's basic financial statements. The combining and individual nonmajor fund financial statements and schedules as 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. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

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

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

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 22, 2022 on our consideration of the Unified Government's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Unified Government's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Unified Government's internal control over financial reporting and compliance.

*Allen, Gibbs & Houlik, L.C.*  
CERTIFIED PUBLIC ACCOUNTANTS

Wichita, Kansas  
July 22, 2022

*Management of the Unified Government of Wyandotte County and Kansas City, Kansas (the Government) offers readers of the basic financial statements this narrative overview and analysis of the financial activities of the Government for the fiscal year ended December 31, 2021. Readers are encouraged to consider the information presented here in conjunction with the additional information provided in the letter of transmittal.*

## Financial Highlights

- The Unified Government's assets and deferred outflows of resources exceeds its liabilities and deferred inflows of resources at the close of the fiscal year by \$637,165,000 (net position).
- The Unified Government's total net position increased by \$59,187,000 or 10.2% over the prior year. Net position increased in governmental activities by \$1,432,000 and increased for the business-type activities by \$57,755,000. Governmental activities net position increased from a deficit net position of (\$2,341,000) to a deficit net position of (\$909,000).
- The Unified Government's long-term liabilities as of December 31, 2021 are \$1,696,047,000, consisting of \$810,009,000 for governmental activities and \$886,038,000 for business-type activities. Governmental activities long-term liabilities decreased by (\$52,371,000) compared with the prior year, or by (6.1%).
- Of the \$810,009,000 in governmental activities long-term liabilities, \$307,745,000 or 38.0% are for employee and retiree benefits and \$482,001,000 or 59.5% for debt-financed capital and economic development investments, with the remaining portion for various claims liabilities.
- Total net pension liability of \$161,232,000 declined by (\$54,037,000) or (25.1%). Other post-employment benefits (OPEB retiree healthcare) total liability of \$124,664,000 declined by (\$9,944,000) or (7.4%).
- Governmental funds combined ending fund balances of \$168,291,000 reflect an increase of \$3,146,000 or 1.9% from the prior year. Of that total, 33.2% or \$55,805,000 is unassigned fund balance available for future spending at the discretion of the Unified Government's Board of Commissioners.
- General Fund's total fund balance is \$64,871,000 or 28.4% of expenditures and transfers-out totaling \$228,089,000. Fund balance increased by \$19,217,000, or 42.1%, from the prior year.
- The Unified Government's (excluding the Kansas City, Kansas Board of Public Utilities or BPU) total bonded indebtedness increased by \$3,176,000 in 2021. General obligation bonds indebtedness increased by \$14,499,000, Public Building Commission (PBC) bonds decreased by (\$688,000), economic development related indebtedness decreased by (\$9,496,000), and capital leases and loans decreased by (\$1,139,000).
- After many years in a deficit position, the Self-Insured Health Care and Worker's Compensation Internal Service Funds both posted positive net positions, at \$1,715,000 and \$1,716,000, respectively.

**General Fund reserves are 28.4% of total expenditures and transfers at the end of 2021.**

## Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Government's basic financial statements. The basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. In addition to the basic financial statements themselves, this report also provides other required and supplementary information.

### Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Unified Government's finances, in a manner similar to a private-sector business.

The **Statement of Net Position** presents information on all of the Government's assets, liabilities, deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating. The **Statement of Activities** reports how the Government's net position changed during the most recent 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 are reported for some items that will affect cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

*Governmental activities* reflect the Government's basic services principally supported by taxes, including public safety, public works, planning and economic development, health and welfare, general government, and parks and recreation services. *Business-type activities* reflect private-sector-type operations, such as electric and water utilities, sewer system, emergency medical services, storm water, Sunflower Hills Golf Course, and the Legends Baseball Stadium, where fees for services typically cover all or most cost of operations, including depreciation.

The government-wide financial statements comprise all of the Unified Government as the primary government, including the Kansas City, Kansas Board of Public Utilities (BPU) which is a legal entity of the Unified Government. Also included is the Public Building Commission (PBC), KCK ALL, Inc. and KCK 501, Inc., blended component units. Blended component units, although legally separate, function essentially as an agency of the primary government and, therefore, are included as an integral part of the Unified Government's financial statements.

### Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Unified Government, like other municipal governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

**Governmental funds** are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances left at year-end that are available for future spending. Such information may be useful in evaluating the Government's near-term financing requirements. Consequently, the governmental fund financial statements provide a detailed short-term view that helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the Unified Government's programs.



Because this information does not encompass the long-term focus of the government-wide statements, additional information is provided that reconciles the governmental fund financial statements to the government-wide statements explaining the relationship (or differences) between them.

The Unified Government maintains 31 individual governmental funds. Information is presented separately in the governmental funds' balance sheet and statement of revenues, expenditures, and changes in fund balances for the General Fund, Capital Projects Fund, Debt Service Economic Development Fund and Special Grants Fund, which are considered major funds. Data from the 27 Other Governmental Funds are combined into a single, aggregated presentation. Combining and individual fund statements for each of these non-major governmental funds is provided in the latter portion in this report.

The Unified Government adopts an annual appropriated budget for the General Fund, which combined includes the City General Fund, County General Fund and Parks and Recreation (Consolidated City/County) General Fund. Budgetary comparison schedules, both combined and individual, are provided to demonstrate compliance with the budget for these funds in accordance with U.S. Generally Accepted Accounting Principles (GAAP) and can be found in the Required Supplementary Information (RSI) section of this report.

**Proprietary funds** provide the same type of information as the government-wide financial statements, only in more detail. The Unified Government maintains two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Unified Government uses enterprise funds to account for its electric and water public utilities, sewer system, emergency medical services, public levee, storm water, Sunflower Hills Golf Course, and Legends Baseball Stadium. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Unified Government's various functions. The Unified Government uses internal services funds to account for its employee and retiree health benefits, workers' compensation, and fleet services. The internal service funds provide services which predominantly benefit governmental rather than business-type functions. They have been included within governmental activities in the government-wide financial statements.

The proprietary fund financial statements provide separate information for the sewer system and BPU, which are considered major funds of the Unified Government. Conversely, the internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Combining and individual fund statements for nonmajor enterprise funds and internal service funds is provided elsewhere in this report.

The Government uses **fiduciary funds** to account for assets held for the benefit of outside parties, including other governments. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Unified Government's own programs. Custodial funds generally are used to account for assets the Government holds on behalf of others as their agent, such as in fulfilling the Unified Government's role to collect and distribute property tax revenues to other local entities within Wyandotte County. The accounting used for fiduciary funds is much like that used for proprietary funds.

The **notes to the financial statements** provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other Information**, in addition to the basic financial statements and accompanying notes, is presented in the form of certain required supplementary information (RSI) concerning the Government's progress in funding its obligation to provide pension and other post-employment benefits to its employees, both active and retired.

The combining statements supplementary information referred to earlier in connection with nonmajor governmental funds, enterprise funds and internal service funds are presented immediately following the required supplementary information on pensions and other post-employment benefits. The Unified Government adopts an annual appropriated budget for the State certified general, special revenue and enterprise funds. Budgetary comparison schedules have been provided to demonstrate compliance with the budget for these funds in accordance with U.S. Generally Accepted Accounting Principles (GAAP).

### Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The Unified Government's assets and deferred outflows of resources exceeds liabilities and deferred inflows of resources by \$637,165,000 at the close of the fiscal year. Net position of \$799,665,000 reflects investments in capital assets (e.g., land, buildings, other improvements, machinery and equipment, and infrastructure) less any related debt used to acquire those assets that is outstanding. The Unified Government uses these capital assets to provide services to residents; consequently, these assets are not available for future spending. Although the Government's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be liquidated to reduce these liabilities.

Net positions of the Unified Government also include \$101,214,000 of restricted net position. These resources are subject to external restrictions as to how they may be used by the Government. The remaining balance of unrestricted net position is a deficit of (\$263,714,000). Table 1 reflects the Government's net position (amounts in thousands) as of December 31, 2021 and 2020:

**Table 1**

Amounts in thousands

	Governmental		Business-type		Total	
	Activities		Activities			
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 382,110	\$ 352,211	\$ 275,188	\$ 286,588	\$ 657,298	\$ 638,799
Capital assets	593,536	587,891	1,351,794	1,308,099	1,945,330	1,895,990
<b>Total assets</b>	<b>975,646</b>	<b>940,102</b>	<b>1,626,982</b>	<b>1,594,687</b>	<b>2,602,628</b>	<b>2,534,789</b>
<b>Deferred outflows</b>	81,270	89,244	73,126	40,748	154,396	129,992
Noncurrent liabilities	\$ 810,009	\$ 862,380	\$ 886,038	\$ 918,666	\$ 1,696,047	\$ 1,781,046
Other liabilities	63,084	49,412	97,014	83,455	160,098	132,867
<b>Total liabilities</b>	<b>873,093</b>	<b>911,792</b>	<b>983,052</b>	<b>1,002,121</b>	<b>1,856,145</b>	<b>1,913,913</b>
<b>Deferred inflows</b>	184,732	119,895	78,982	52,995	263,714	172,890
<b>Net position</b>						
Net investment						
in capital assets	\$ 265,519	\$ 259,604	\$ 534,146	\$ 485,463	\$ 799,665	\$ 745,067
Restricted	76,871	81,556	24,343	31,293	101,214	112,849
Unrestricted	(343,299)	(343,501)	79,585	63,563	(263,714)	(279,938)
<b>Total net position (deficit)</b>	<b>\$ (909)</b>	<b>\$ (2,341)</b>	<b>\$ 638,074</b>	<b>\$ 580,319</b>	<b>\$ 637,165</b>	<b>\$ 577,978</b>

The governmental activities' deficit net position of (\$909,000) for December 31, 2021 increased by \$1,432,000 compared to 2020. Net position of business-type activities totaling \$638,074,000 increased by \$57,755,000 or 10%. The government-wide change in net position increased by \$59,187,000. Table 2 reflects the Government's changes in net position (amounts in thousands) for the years ended December 31, 2021 and 2020:

Table 2

Amounts in thousands

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 31,331	\$ 25,523	\$ 399,816	\$ 362,780	\$ 431,147	\$ 388,303
Operating grants & contributions	66,933	60,609	2,373	-	69,306	60,609
Capital grants & contributions	5,841	1,210	952	1,075	6,793	2,285
General revenues:						
Property taxes	127,351	118,166	-	-	127,351	118,166
Other taxes	107,789	93,656	8,178	7,009	115,967	100,665
Unrestricted investment earnings	5,125	9,650	848	1,083	5,973	10,733
Miscellaneous	9,765	12,921	658	215	10,423	13,136
<b>Total revenues</b>	<b>354,135</b>	<b>321,735</b>	<b>412,825</b>	<b>372,162</b>	<b>766,960</b>	<b>693,897</b>
<b>Expenses</b>						
General government	51,106	46,082	-	-	51,106	46,082
Health and welfare	27,011	19,560	-	-	27,011	19,560
Public safety	173,451	168,659	-	-	173,451	168,659
Public works	65,973	71,656	-	-	65,973	71,656
Parks and recreation	8,887	7,478	-	-	8,887	7,478
Planning and development	30,562	20,881	-	-	30,562	20,881
Interest on long-term debt	19,056	23,537	-	-	19,056	23,537
Electric and water systems	-	-	284,436	271,086	284,436	271,086
Public levee	-	-	96	103	96	103
Stormwater	-	-	3,790	4,012	3,790	4,012
Emergency medical services	-	-	10,361	9,365	10,361	9,365
Sewer system	-	-	31,296	32,882	31,296	32,882
Sunflower Hills golf course	-	-	920	790	920	790
Stadium	-	-	828	601	828	601
<b>Total expenses</b>	<b>376,046</b>	<b>357,853</b>	<b>331,727</b>	<b>318,839</b>	<b>707,773</b>	<b>676,692</b>
Net position before transfers	(21,911)	(36,118)	81,098	53,323	59,187	17,205
Transfers	23,343	18,365	(23,343)	(18,365)	-	-
<b>Changes in net position</b>	<b>1,432</b>	<b>(17,753)</b>	<b>57,755</b>	<b>34,958</b>	<b>59,187</b>	<b>17,205</b>
Net position (deficit) - January 1	(2,341)	15,412	580,319	545,361	577,978	560,773
<b>Net position (deficit) - December 31</b>	<b>\$ (909)</b>	<b>\$ (2,341)</b>	<b>\$ 638,074</b>	<b>\$ 580,319</b>	<b>\$ 637,165</b>	<b>\$ 577,978</b>

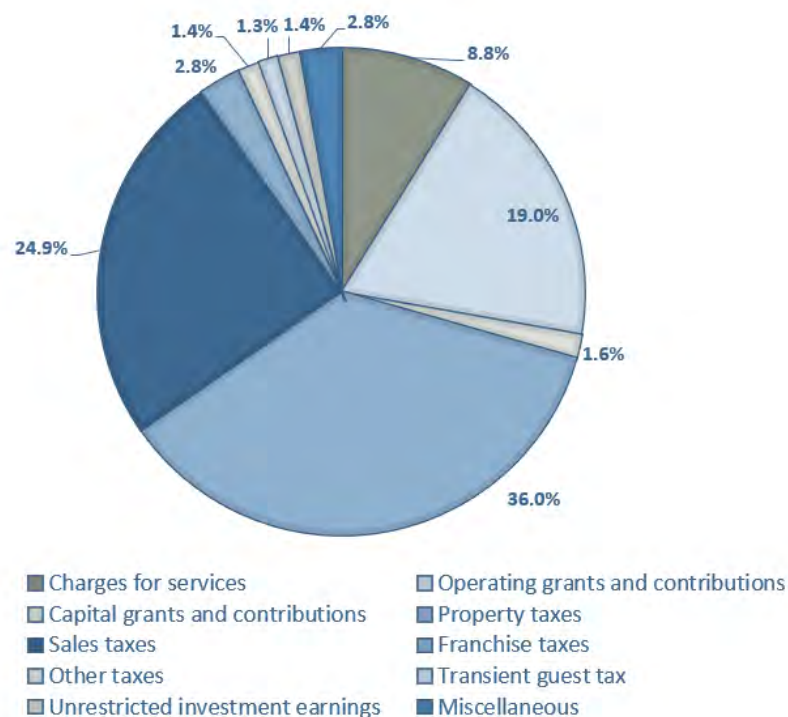
**Governmental activities'** net position increased by \$1,432,000 to a total deficit net position of (\$909,000) for the year ended December 31, 2021. A key element of the increase in governmental activities' is due to an increase of \$32,400,000 in governmental activities' revenues as follow:

- Property tax and sales tax comprise 91.6% of all tax revenues and 57.1% of all governmental activities' revenues including transfers-in. Property tax revenue totals \$127,351,000, an increase of \$9,185,000 or 7.8%. Sales tax revenue of \$88,113,000, recorded in governmental activities, increased \$11,227,000 or

14.6% compared to 2020, reflecting a rebound to prior level strong retail sales and compensating use growth following the declines experienced in most of 2020 due to the COVID-19 pandemic.

- Operating grants and contributions program revenue increased \$6,324,000 or 10.4% above the prior year primarily due to the 2021 allocation of \$43,758,000 in American Rescue Plan Act (ARPA) funds from the US Treasury. Comparatively in 2020, operating grants and contributions increased \$32,007,000 or 111.9% because of the one-time allocation of CARES Act pass-through revenue from the State of Kansas. The Unified Government will receive a second and final installment of \$43,758,000 in ARPA funds in 2022.

Chart 1  
Revenues by Source – Governmental Activities -- 2021



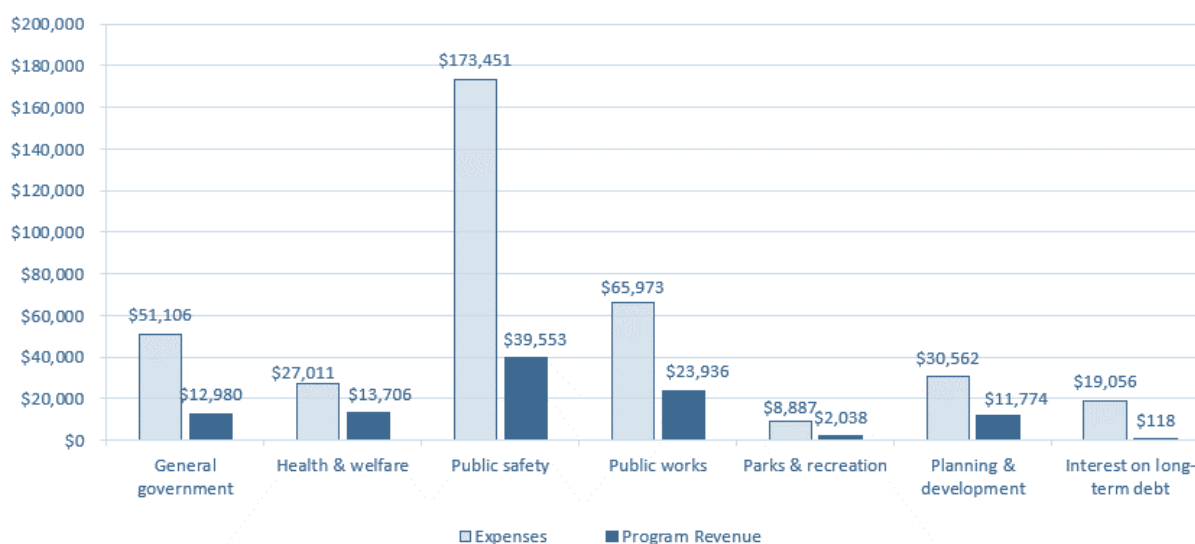
Governmental activities' expenses increased by \$18,193,000, or by 5.1%, as follow:

- Health and welfare program expenses grew by \$7,451,000 or 38.1% due to the County Public Health Department's programs to mitigate the effects of the pandemic through the operation of several vaccination and testing centers and providing housing and other assistance to impacted households.
- Planning and development program services increased \$9,681,000 or 46.4%. This increase is due to \$13,990,000 in 2021 construction costs associated with the Legends Apartments Garage and West Lawn Improvement Project financed by the Community Improvement District Sales Tax Revenue Bonds of \$26,805,000 issued in May of 2018. On December 31, 2021, approximately \$303,000 remains in bond proceeds for the final completion of these CID public improvements.
- Public safety program expenses increased \$4,792,000 or a modest 2.8%.

These governmental activities program expense increases were offset by decreases in other functions.

- General government program expenses increased \$5,024,000 or 10.9% mainly due to an additional claims accrual of \$12,500,000 offset by reduced one-time CARES Act grant assistance pandemic-related spending in the prior year.
- Interest in long-term debt expenses decreased (\$4,481,000) or (19.0%) due to continuing to follow Commission-directive to maintain general obligation governmental debt issuance at a minimum. It is also due the Series 2020-B general obligation refunding bonds in the fall of 2020 that refinanced Series 2010-C, 2010-D, 2010-F, 2010-H, and 2011-A. Based on debt schedules at the time of these refundings in the fall of 2020, the total debt service payments over the term of the refunded bonds would decrease debt payments by (\$6,037,000) or realize a present value savings on future debt service of (\$5,975,000).
- Public works program expenses decreased (\$5,683,000) or (7.9%) mainly due to reduced investments in neighborhood improvements and capital project activities.

Chart 2  
Expenses and Program Revenues – Governmental Activities -- 2021  
(dollars in thousands)



Governmental program expenses during the year of \$376,046,000 are partially offset by \$104,105,000 in charges for services and operating and capital grants and contributions program revenues. The net difference of \$271,941,000 is funded by governmental tax revenue of \$235,140,000, miscellaneous revenues, investment earnings, and a transfer-in of \$23,343,000 of which the BPU payment-in-lieu of taxes (PILOT) made to the Unified Government's City General Fund is the primary component. As the graph displays, public safety programs are the most reliant on non-program revenues and taxes at \$133,898,000 or 77.2% of their total expenses, followed by public works at \$42,037,000 or 63.7% of their total expenses.

**Business-type activities** net position increased the Government's net position by \$57,755,000 to a total net position of \$638,074,000 for the year ended December 31, 2021. Total business-type activities revenues of

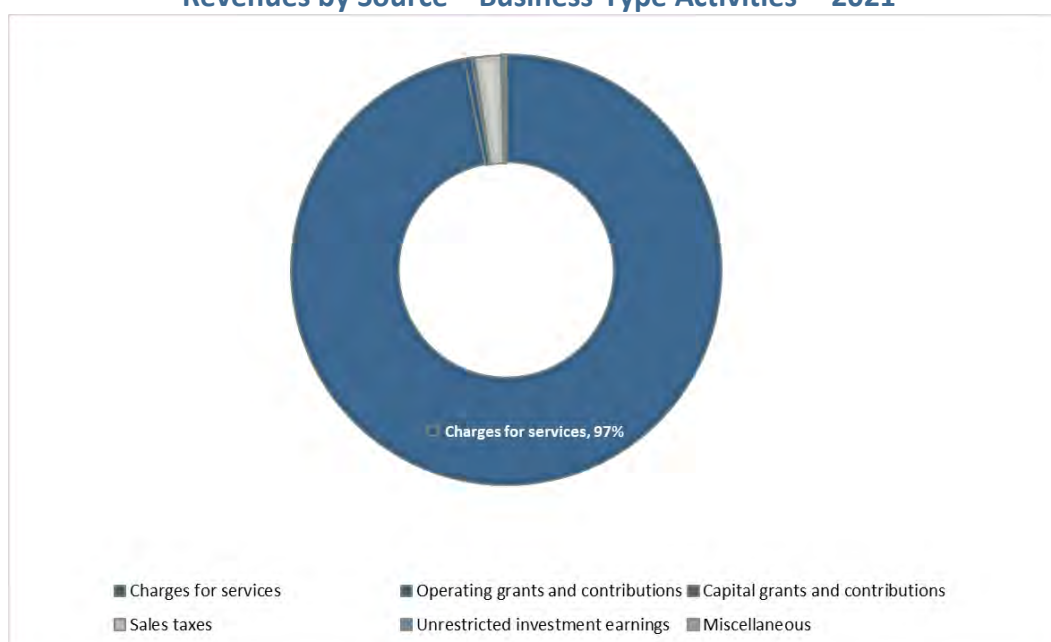


\$412,825,000 are \$40,663,000 greater, or an increase of 10.9% compared with prior year revenues. A key element contributing to the change in net position was the revenue growth, as follows:

- The Kansas City, Kansas Board of Public Utilities (BPU) operating revenue for both electric and water public utilities is the largest revenue source of business-type activities, totaling \$350,317,000 or 84.9% of the Unified Government's total business-type activities revenue. BPU charges for services program revenues totaling \$349,365,000 increased by \$31,473,000 or 9.9% compared to the prior year as residential and commercial usage began to recover after the pandemic-related temporary closures.
- The Unified Government's sewer system enterprise operating revenue is the second largest business-type activities revenue source, amounting to \$42,175,000 or 10.2% of the total. Sewer charges for services increased by \$5,028,000 or 13.8% over the prior year. In 2021 there was an approved rate adjustment to accumulate resources for capital infrastructure investment required by the Federal consent decree (refer to Footnote IV.B.).

Chart 3

### Revenues by Source – Business-Type Activities -- 2021



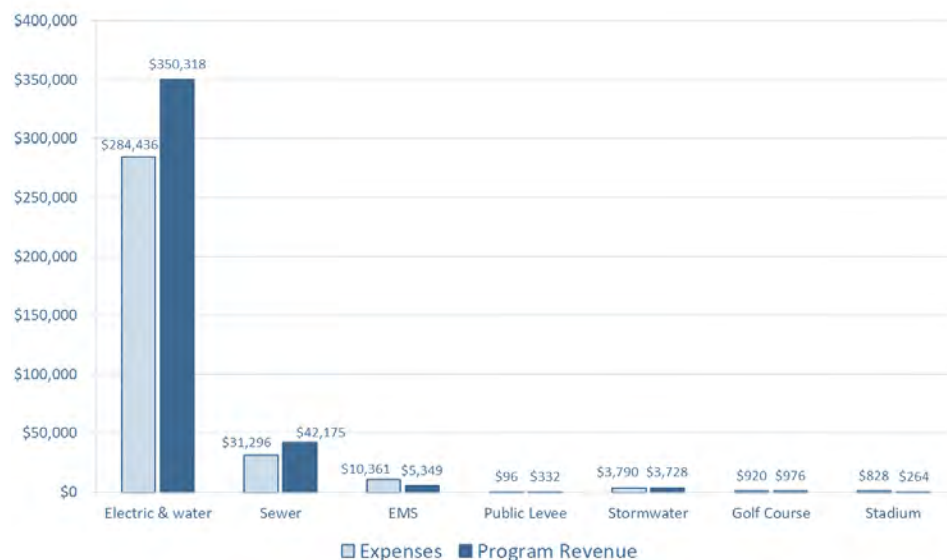
- The Unified Government's stormwater enterprise operating revenues were \$3,728,000 or 0.9% of the total business-type activities. Stormwater charges for services increased by \$49,300 or 1.4% over the prior year. In 2021 for the 2022 Budget, the Commission adopted a new stormwater rate structure to provide resources to address stormwater runoff and flooding issues in the community.

Total business-type activities' expenses of \$331,727,000 increased by \$12,888,000 or 4.0% due to greater costs for goods, depreciation expense, offset by lower debt interest expenses compared with the prior year.

- BPU electric and water utilities' total expenses of \$284,436,000 increased by \$13,350,000 or a 4.9% over the prior year. The change is due increases in operating expenses of \$17,724,000 to meet greater service-level demand given the resumption of operations by various large industrial and commercial customers that temporary closes during the peak of the pandemic. These increased operating costs are offset by a reduction of (\$4,375,000) in interest debt expense.

- Sewer system total expenses of \$31,296,000 decreased (\$1,586,000) or (4.8%) compared to the prior year. The change in expenses is due to a decrease in operating expenses for costs for goods for service delivery. The Sewer system debt interest expense on outstanding debt of \$3,574,000 remained consistent with prior year level.
- Emergency medical services total expenses of \$10,361,000 increased \$996,000 or 10.6% from the prior year due to increased operating expenses and equipment acquisition. The EMS fund's deficit net position (\$9,350,000) improved by \$963,000 due to the American Rescue Plan Act (ARPA) "revenue replacement" operating grant of \$1,309,000. This fund's projected ARPA revenue replacement allocation for 2022 is expected to be minimal.

Chart 4  
Expenses and Program Revenues – Business-Type Activities  
(dollars in thousands)



Business-type program expenses during 2021 of \$331,727,000 are supported by \$403,141,000 in charges for services and operating and capital grants and contributions program revenue. The net difference of \$71,414,000 is further augmented by \$8,178,000 in sales tax revenue (dedicated to emergency medical services), miscellaneous revenues and investment earnings less a \$23,343,000 net transfer-out, of which the BPU payment-in-lieu of taxes (PILOT) made to the Government's City General Fund is the primary component.

## Financial Analysis of the Unified Government's Funds

As noted earlier, the Unified Government uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### Governmental Funds

The focus of the Unified Government's governmental funds is to provide information on current year revenues, expenditures, and balances of spendable resources. Such information is useful in assessing the Government's near-term financing requirements. 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.

As of December 31, 2021, the Unified Government's governmental funds financial statements report a combined ending fund balance of \$168,291,000, an increase of \$3,146,000 or 1.9% from the prior year. Of the change in fund balance, the General Fund increased by \$19,217,000 or 42.1% and the Other Governmental Funds increased \$10,790,000 or 27.4%. These increases were offset with negative net changes to fund balance including (\$8,232,000) in the Capital Projects Fund as large capital projects made progress towards completion, (\$13,177,000) in the Debt Service Economic Development Fund and (\$5,452,000) in Special Grants Fund. Unassigned fund balance constitutes 33.2% or \$55,805,000 of the total fund balance, which is available for future spending at the Unified Government Board of Commissioner's discretion. The following information outlines in more detail the financial performance of the governmental funds.

The **General Fund** is the chief operating fund of the Unified Government. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures and transfers out. At the end of the current fiscal year, unassigned fund balance was \$59,674,000 while total fund balance was \$64,871,000. Unassigned fund balance represents 26.2% of total General Fund expenditures and transfers out of \$228,089,000, while total fund balance represents 28.4% of the same amount.

Key elements of the General Fund's increased total fund balance are as follows:

Many of the revenue categories showed strong growth for the year. Total General Fund revenues, transfers in and other financing sources, are \$247,306,000, an increase of \$39,127,000 or 18.8% compared to the prior year. Comparatively during 2020 when the pandemic first began, revenues decreased (\$4,860,000) or (2.3%).

#### **Certain major revenue changes in the General Fund from 2020 to 2021 include:**

- General Fund sales and use tax revenues totaling \$62,426,000 increased by \$10,694,000 or 20.7% in 2021, after having modestly grown by \$371,000 in 2020. Compensating use taxes reflecting e-commerce gained more of the retail market share since the pandemic.
- The combined General Fund mill levy rate in 2021 remained consistent with the prior year at 54.29 mills. The total assessed valuation of the County increased 4.6% from 2020 to 2021 for taxes supporting operations in budget year 2022. Ad valorem real estate property tax revenues, personal property and motor vehicle registration tax revenue of the General Fund, including collection of delinquent taxes, totaled \$83,693,000, an increase of 8.1% or \$6,297,000.

Table 3

Amounts in thousands

	General Fund		Variance	% change
	2021	2020		
<b>Revenues</b>				
Taxes				
Property	\$ 83,693	\$ 77,396	\$ 6,297	8.1%
Sales and use	62,426	51,732	10,694	20.7%
Other taxes	14,611	13,446	1,165	8.7%
Intergovernmental revenues - ARPA	19,248	-	19,248	--
Intergovernmental revenues - other	2,904	945	1,959	207.3%
Licenses, permits and fees	2,398	2,050	348	17.0%
Charges for services	13,792	13,310	482	3.6%
Fines, forfeitures and penalties	5,733	4,620	1,113	24.1%
Interest income	3,549	2,879	670	23.3%
Miscellaneous	4,590	4,143	447	10.8%
<b>Total revenues</b>	<b>212,944</b>	<b>170,521</b>	<b>42,423</b>	<b>24.9%</b>
<b>Expenses</b>				
Current:				
General government	28,284	25,524	2,760	10.8%
Public works	24,834	23,384	1,450	6.2%
Public safety	133,893	121,009	12,884	10.6%
Judicial	9,885	10,110	(225)	-2.2%
Health and welfare	5,526	812	4,714	580.5%
Planning and development	9,347	8,756	591	6.7%
Parks and recreation	7,616	6,499	1,117	17.2%
Capital Outlay	1,339	1,745	(406)	-23.3%
Debt service	1,329	1,234	95	7.7%
<b>Total expenditures</b>	<b>222,053</b>	<b>199,073</b>	<b>22,980</b>	<b>11.5%</b>
<b>Other Financing Sources (Uses)</b>				
Transfer in - BPU PILOT	31,715	32,687	(972)	-3.0%
Transfer in - other	2,256	2,756	(500)	-18.1%
Transfer out	(6,036)	(5,810)	(226)	3.9%
Proceeds from sale of capital assets	391	2,215	(1,824)	-82.3%
<b>Total Other Financing Sources (Uses)</b>	<b>28,326</b>	<b>31,848</b>	<b>(3,522)</b>	<b>-11.1%</b>
<b>Net Change in Fund Balance</b>	<b>19,217</b>	<b>3,297</b>	<b>15,920</b>	<b>482.9%</b>
Fund Balance, Jan. 1st	45,654	42,357	3,297	7.8%
Fund Balance, Dec. 31st	\$ 64,871	\$ 45,654	\$ 19,217	42.1%

- The influx of resources from the federal American Rescue Plan Act (ARPA) of \$19,248,000 in 2021 to replace shortfalls in prior year revenue represented 8.4% of the total 2021 General Fund expenditures and transfers out of \$228,089,000. It is estimated based on ARPA revenue replacement calculations that an additional \$6 million will be deposited in 2022. For more information on the Unified Government's \$87.5 million ARPA allocation, go to the Economic Condition section of the Notes, or go to our website at [www.wycokck.org/ARPA](http://www.wycokck.org/ARPA).
- The payment-in-lieu-of-tax rate (PILOT) for the publicly owned Board of Public Utilities (BPU) electric and water services was set in 2014 at 11.9% as authorized by State law, and no change to the rate has been made through 2021. PILOT payments to the Unified Government of \$31,715,000 decreased

(\$972,000) in 2021 or (3.0%), compounding the 2020 decrease in collections of (\$1,429,000) or (4.2%). This BPU PILOT payment is reflected in the respective financial statements as a transfer into the City General Fund and a transfer out of the BPU.

- Charges for services totaling \$13,792,000 increased \$482,000 or 3.6%, which fell slightly short of offsetting the 2020 decreased of (\$506,000) or (3.8%) caused by the shutdowns during the shelter in place order in response to the COVID-19 pandemic. Fines, forfeitures and penalties increased \$1,113,000 or 24.1% primarily due to the opening of municipal court after its closure during the pandemic.

The Government continued to closely monitor the cost of its operations during 2021 as it continued to respond to the needs of residents impacted by the pandemic. Total General Fund expenditures, including transfers out, of \$228,089,000 increased \$23,206,000 or 11.3%. In 2020 these costs decreased by (\$5,789,000) or (2.7%).

Major expenditure changes in the General Fund from 2020 to 2021 include the following items.

It is important to note for the reader of this report that the spending in functions, for example in public safety, public works, or public health, are not wholly reported in the General Fund. The expenditures discussed below are only those supported by the unrestricted resources of the General Fund. The special revenue funds that have dedicated resources for similar functions' expenditures are reported Other Governmental Funds financial statements of this report.

- Public safety expenditures totaling \$133,893,000 are 58.7% of total General Fund expenditures, including transfers out. In 2021, these costs increased by \$12,884,000 or 10.6% due to the prior year's lower level of costs in personnel that were reimbursed by a grant from the CARES Act Covid Relief Fund through the State of Kansas SPARK Task Force. Public safety expenditures decreased in 2020 by (\$1,280,000) or (1.0%) because these grant resources of approximately \$6.5 million were recorded as a reduction to public safety personnel costs.
- Public works expenditures totaling \$24,834,000 are 10.9% of total expenditures, including transfers out, and increased by \$1,450,000 or 6.2% due to resuming operations after the pandemic. In 2020 during the height of the pandemic, public works expenditures decreased (\$3,413,000) or (12.7%).
- Parks and recreation expenditures totaling \$7,616,000 are 3.3% of total expenditures, including transfers out, and increased by \$1,117,000 or 17.2% because of resuming recreation activities that were shut down in 2020 during the peak of the pandemic. In 2020 this functions' costs decreased by (\$715,000) or (10.0%).
- Health and welfare expenditures totaling \$5,526,000 were 2.4% of total expenditures, including transfers out, and increased by \$4,714,000 or 580.5%. This substantial one-time increase is due to spending down approximately \$2.0 million in resources received by the Federal Emergency Management Agency (FEMA) for pandemic-response related costs incurred in 2020 and the approved appropriation of \$2.7 million in available General Fund reserves for various Public Health Department pandemic-related costs.



- General government expenditures totaling \$28,284,000 are 12.4% of total expenditures, including transfers out, and increased \$2,760,000, or 10.8%. In 2020 during the pandemic, these expenditures decreased by (\$381,000) or (1.5%).
- Capital outlay spending totaling \$1,339,000 comprising 0.6% of total expenditures, including transfers out, decreased by (\$406,000) or (23.3%). Comparatively in 2020, capital outlay expenditures decreased by (\$2,294,000) or (56.8%) compared to 2019. The capital outlay expenditure declines in both two years is due to the Commissioner supported action to temporarily shift the funding for replacement of equipment and other capital outlay from operations to shorter-term debt instruments in order to diminish operating costs low during the pandemic years.

On the balance sheet, the General Fund has \$63,566,000 in cash and investments and \$14,586,000 in other taxes receivable, offset by \$24,391,000 total current liabilities. Comparatively in 2020, the General Fund had \$38,064,000 in cash and investments and \$12,330,000 in other taxes receivable, offset by \$12,723,000 total current liabilities.

The increase in cash and investments between 2020 and 2021 of \$25,502,000 is due to unspent funds received as revenue replacement from the federal American Rescue Plan Act (ARPA), resumption of revenue performance to pre-pandemic levels for sales/use taxes that was not matched by increased spending patterns, and \$5,933,000 in remittances due to the State of Kansas by the Unified Government for sales tax and automobile license fees collected from motor vehicle customers during 2021 which is offset by due to other governments in the liability section of the General Fund balance sheet.

**Capital Projects Fund** accounts for the net resources to support the Unified Government's five-year Capital Maintenance and Improvement Program (CMIP). The fund balance of \$41,283,000 decreased by (\$8,232,000) or (16.6%) compared to 2020.

Total revenues and other financing sources of \$125,779,000 decreased by (\$51,260,000) or a decrease of (29.0%). Total expenditures and other financing uses totaling \$134,011,000 decreased by (\$79,412,000) or (37.2%) due to high level of spending in 2020 for the completion of various large capital projects including the Juvenile Center and lower other financing source/uses activity of (\$36,059,000) in 2021 compared with 2020.

On the balance sheet, the Capital Projects Fund has \$53,267,000 in cash and investments, \$4,512,000 in restricted cash and investments and \$2,022,000 in other taxes receivable, offset by \$10,218,000 due to other funds and temporary notes payable of \$2,192,000 due in March 2022.

**Debt Service Economic Development Fund's** financial activity consists of restricted cash for use in development projects and debt service on related outstanding bonds. This Fund has a total fund balance of \$14,927,000, which was a decrease in fund balance of (\$13,177,000) or a decrease of (46.9%) compared to 2020.

Revenues, including transfers in, totaling \$13,287,000 increased by \$1,629,000 or 14% due partly to improved sales tax performance in 2021 compared to the peak of the pandemic in the prior year. Total expenditures of \$26,464,000 increased \$12,953,000. This 2021 expenditure increase is due to \$13,286,000 in additional construction costs compared with 2020 for the Legends Apartments Garage and West Lawn Improvement Project financed by the Community Improvement District Sales Tax Revenue Bonds of \$26,805,000 issued in May of 2018. On December 31, 2021, approximately \$303,000 remains in bond proceeds for the final completion of these CID public improvements.

Debt service payments of \$12,473,000 in 2021 are supported by \$1,984,000 in taxes, State of Kansas intergovernmental revenues and a \$8,873,000 transfers in from the Capital Project Fund. All of the fund 13 economic development-related bond issues accounted for in this Fund met debt service and continuing disclosure requirements during 2021. For more information on the economic development debt liabilities, refer to the long-term liabilities section of the notes to the financial statements. On the balance sheet, the Debt Service Economic Development Fund has restricted cash and investments of \$15,102,000 joined by an intergovernmental receivable of \$19,914,000 primarily from the State of Kansas related to current outstanding STAR bond indebtedness, offset by a deferred outflow of resources of the same amount.

**Special Grants Fund** is a special revenue funds that reports the financial activity on a consolidated basis of 26 sub-funds that account for restricted grant revenues and related expenditures. Fund balance of the Special Grants Funds totals a deficit (\$2,922,000), a decrease of (\$5,452,000).

Table 4

Amounts in thousands

	Special Grants Fund			
	2021	2020	Variance	% change
<b>Revenues</b>				
Taxes	\$ -	\$ 6	\$ (6)	-100.0%
Intergovernmental revenues - ARPA	3,692	-	3,692	100.0%
Intergovernmental revenues - CARES	8,230	29,109	(20,879)	-71.7%
Intergovernmental revenues - other	18,996	19,763	(767)	-3.9%
Licenses, permits and fees	94	93	1	1.1%
Miscellaneous	2,569	2,915	(346)	-11.9%
<b>Total revenues</b>	<b>33,581</b>	<b>51,886</b>	<b>(18,305)</b>	<b>-35.3%</b>
<b>Expenses</b>				
Current:				
General government	1,290	10,779	(9,489)	-88.0%
Public works	1,200	3,192	(1,992)	-62.4%
Public safety	7,043	10,684	(3,641)	-34.1%
Judicial	2,929	3,243	(314)	-9.7%
Health and welfare	16,384	14,520	1,864	12.8%
Planning and development	1,897	1,777	120	6.8%
Parks and recreation	2	-	2	100.0%
Capital Outlay	8,291	8,196	95	1.2%
<b>Total expenditures</b>	<b>39,036</b>	<b>52,391</b>	<b>(13,355)</b>	<b>-25.5%</b>
<b>Other Financing Sources (Uses)</b>				
Transfer in	3	26	(23)	-88.5%
Transfer out	-	(57)	57	-100.0%
<b>Total Other Financing Sources (Uses)</b>	<b>3</b>	<b>(31)</b>	<b>34</b>	<b>-109.7%</b>
<b>Net Change in Fund Balance</b>	<b>(5,452)</b>	<b>(536)</b>	<b>(4,916)</b>	<b>917.2%</b>
Fund Balance - Jan 1st	<b>2,530</b>	<b>3,066</b>	<b>(536)</b>	<b>-17.5%</b>
Fund Balance - Dec 31st	<b>\$ (2,922)</b>	<b>\$ 2,530</b>	<b>\$ (5,452)</b>	<b>-215.5%</b>

Revenue, including transfers in, totaled \$33,584,000 in 2021, a decrease of (\$18,328,000) or (35.3%), primarily due to COVID -19 CARES Act funds received by the State of Kansas SPARK Task Force in 2020 being greater than the 2021 allocation of American Rescue Plan Act (ARPA) that was expended and recognized as revenue in 2021. The 2021 ARPA allocation allotted to the Special Grants fund was \$20,362,000 net of the revenue replacement

resources of \$23,397,000 that are deposited to each respective operating fund that experienced a 2020 revenue shortfall, as calculated by the methodology directed in the US Treasury Department Interim Rule Guidelines. Of the \$20,362,000 allotted to the Special Grants fund, \$3,692,000 is recorded as revenue and \$16,670,000 is recorded unearned revenue

Additional intergovernmental revenues of \$18,996,000 were recorded in 2021, made up of FEMA reimbursements related to the pandemic response and various other reoccurring grants supporting operations and projects.

Expenditures in grant funds vary greatly between years since the grant resources are not awarded at a consistent amount each year. Total expenditures, including transfers out, of \$39,036,000 was a decrease of (\$13,412,000) or (25.6%). The 2021 reduction is primarily due to the requirements by the CARES Act funds received in 2020 required a more immediate draw-down of grant funds compared with the current year's ARPA funds. Only 18%, or \$3,692,000, of the \$20,362,000 in 2021 available ARPA funds (net of revenue replacement) was spent during 2021, a majority of which are in the health and welfare function.

Health and welfare expenditures increased by \$1,864,000 to total \$16,384,000 representing 42.0% of the total expenditures in 2021. Capital outlay expenditures of \$8,291,000 were the second highest expenditure category at 21.2% and this level is consistent with the prior year level of expenditures for this function category. The third largest was public safety representing 18.0% of the total at \$7,043,000 in public safety expenditures, down by (\$3,641,000) or (34.1%) compared to the prior year.

On the balance sheet, the Special Grants Fund has \$18,327,000 in restricted cash and investments, \$1,149,000 in accounts receivable, and \$5,037,000 in resources due from other governments and funds. These assets are partially offset by \$16,670,000 in unearned revenue, which includes the remaining unspent proceeds of the non-revenue replacement ARPA 2021 allocation, \$4,567,000 in resources due from other funds. Additionally, an unavailable deferred revenue intergovernmental receivable of \$4,500,000 for Kansas City Levees Argentine Betterments reimbursement is reflected as a drawdown on fund balance due to the timing of the receipt of the revenue fell outside the 60-day revenue recognition accounting policy, although this reimbursement was received on March 29, 2022.

**Other Governmental Funds** combines all the 27 non-major governmental funds used to account for the proceeds of specific revenue sources intended for specific operating and some capital purposes, other than what is **accounted** for in the General Fund, Capital Projects Fund, Debt Service Economic Development Fund or Special Grants Fund. Fund balance of the Other Governmental Funds totals \$50,133,000, an increase of \$10,790,000 or 27.4%. Out of the 27 total nonmajor governmental funds, 16 had increases or no change in fund balances during the year and the remaining 11 had slight decreases.

Total revenue, including transfers in, of \$78,269,000 increased by \$9,053,000 or 13.1% compared to the prior year primarily due to higher tax revenue of \$5,614,000 and increased intergovernmental revenues of \$2,750,000. Total expenditures, including transfers out, of \$69,388,000 was a decline of (\$21,427,000) or (23.6%) compared to the prior year, primarily due to declines of (\$7,295,000) in capital outlay, (\$3,600,000) in debt service payments partially due to the payoff in late 2020 of a short-term note for \$5,258,000 or financing the Workday financial and human resources ERP system conversion, and a reduced level of transfers out of (\$12,055,000) related to transferring in 2020 bond proceeds to the Capital Projects Funds related to the ERP conversion project and for \$10,225,000 for Public Building Commission (PBC) for facility improvements to the County Courthouse, Juvenile Center and Public Health Department.

On the balance sheet, the Other Governmental Fund had \$45,900,000 cash and investments and \$5,032,000 in notes receivable partially offset by \$4,740,000 in current liabilities.

***Dedicated Sales Tax Fund for Public Safety and Neighborhood Infrastructure*** - The 3/8th cent Kansas City, Kansas dedicated sales tax for public safety and neighborhood infrastructure continues to positively impact revenues of the other governmental funds category. This dedicated sales tax began July 1, 2010 and was due to sunset on June 30, 2020. On August 7, 2018, Kansas City, Kansas voters approved to renew this tax for an additional ten years. The Dedicated Sales Tax Fund's revenue was used in 2021 to augment public safety service delivery above limited General Fund funding levels, police and fire equipment replacement funding, and to provide neighborhood and street improvement capital projects, in compliance with the dedication approved by the 2018 voters. In 2021, sales tax collections from this dedicated tax total \$12,210,000 compared to \$10,508,000 in 2020, or a 16.2% increase. Comparatively in 2020, sales tax revenue grew by a modest 0.9%.

### Proprietary funds

The Government's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Total net position of the Sewer Fund is \$95,968,000 and for the Kansas City, Kansas Board of Public Utilities the net position is \$518,799,000. Net position for all enterprise funds increased \$57,744,000 resulting from changes in operational revenues and expenses. Other significant factors concerning the finances of the proprietary funds can be found in the discussion of the Government's business-type activities.

For an in-depth discussion of the operating results and financial position of the Board of Public Utilities, see the separate report issued by the Board, which can be obtained by contacting them at:

Kansas City, Kansas Board of Public Utilities  
540 Minnesota Avenue  
Kansas City, Kansas 66101  
[www.bpu.com](http://www.bpu.com)

## General Fund Budgetary Highlights

The General Fund is the largest governmental fund of the Unified Government, accounting for 67.8% of all governmental taxes collected in 2021.

The 2021 budgets for both revenues and expenditures in the City General Fund include an "annual debt appropriation" \$10,305,000. The annual debt appropriation is required by the Unified Government's various economic development bond covenants as additional security should the pledged revenues of the development project financed by the bonds become insufficient to meet certain debt service payments. The appropriation includes the debt service payments for the following economic development related bonds:

Bond Issues	District/Project	2021 Debt Service	
			Reserve
1999 KISC STAR Capital Appreciation Bonds	Kansas International Speedway	\$	1,249,000
2014 KISC Refunding STAR Bonds	Kansas International Speedway		1,268,000
1999 KISC Taxable STAR Bonds	Kansas International Speedway		6,857,000
2015-B STAR Bonds	Vacation Village Project Areas 1 & 2A		931,000
<b>Total 2021 Annual Debt Appropriation:</b>		<b>\$</b>	<b>10,305,000</b>

Because these projects are generating sufficient revenues to pay debt service, these annual debt appropriations were not spent. In table 5 and 6, these debt appropriations are separately presented to isolate the variances for better clarity of the amounts estimated compared with actuals.

### *Changes in Budget Estimates*

Differences between the General Fund original budget and the final amended budget include revisions to both revenue estimates and expenditure appropriations. Original revenue estimates for 2021, prepared in the summer of 2020, assumed a continued slowdown in the local and national economies retail activity due to the pandemic. General Fund total taxes were originally projected to grow by 7.2% over the 2020 revised budget forecast due to expected growth County assessed value increase of 3.9%. The total revenue including transfers in were increased by 9.3% over 2020 revised budget figures. In the summer of 2021, the original General Fund revenue forecast, including transfers in, was revised upward by \$30,040,000 or 13.1% over the original budget due to strong YTD revenue performance and the receipt of American Rescue Plan Act (ARPA) revenue replacement grant funds calculated at \$20,982,000. At the same time, original General Fund expenditure budgets, including transfers out, were revised upward by \$14,442,000 or 6.2%. Table 5 details the Combined General Fund's revenue estimates performance during 2021.

**Table 5**

Amounts in thousands

Revenue Sources	General Fund Revenue Estimates			Actual Revenues <sup>1</sup>	Variance
	Original Estimates	Final Estimates	Variance		
Tax revenue <sup>2</sup>	\$ 181,330	\$ 187,831	\$ 6,501	\$ 189,633	\$ 1,802
Annual debt appropriation <sup>2</sup>	10,305	10,305	-	-	(10,305)
Intergovernmental revenue - ARPA	-	20,982	20,982	19,248	(1,734)
Intergovernmental revenue - other	4,071	7,655	3,584	6,174	(1,481)
Charges for services	14,275	14,262	(13)	13,792	(470)
Fines, forfeitures and penalties	6,002	5,758	(244)	5,733	(25)
Interest earnings	3,465	2,830	(635)	3,549	719
Licenses and permits	2,503	2,318	(185)	2,399	81
Miscellaneous revenues	4,555	4,605	50	4,802	197
Transfers and other financing sources	2,337	2,337	-	2,647	310
<b>Total revenues and other financing sources</b>	<b>\$ 228,843</b>	<b>\$ 258,883</b>	<b>\$ 30,040</b>	<b>\$ 247,977</b>	<b>\$ (10,906)</b>
Annual debt appropriation	(10,305)	(10,305)	-	-	10,305
<b>Total net revenues and other financing sources after annual debt appropriation</b>	<b>\$ 218,538</b>	<b>\$ 248,578</b>	<b>\$ 30,040</b>	<b>\$ 247,977</b>	<b>\$ (601)</b>

<sup>1</sup> Utilizes the modified cash basis of accounting. Refer to Note to RSI Budgetary Comparison Schedule

<sup>2</sup> Annual debt appropriation budgeted in the tax revenue has been separately presented for comparative purposes.

Major factors contributing to the changes between original and final revenue estimates for 2021 include:

- Tax revenue was revised upward by \$6,501,000 from the original estimate based on several factors:
  - Retail sales and use tax estimate was revised upward by \$6,943,000 or 19.1% to a total of \$55,826,000 due to strong retail sales growth based on performance through the first half of 2021 after minimal growth in the prior year.
  - The estimate for ad valorem real estate property tax revenues was increased by \$1,840,000 or 2.7% to a total of \$70,437,000, due to a lower delinquency non-collection discount factor of



- 6.75% than the 8.0% used for computing the original budget estimate. Enhanced collection procedures as part of the SOAR initiative continue to positively impact current levy collections.
- Franchise tax payments associated with the public electric and water utility (BPU PILOT) were revised downward by (\$2,850,000) or (7.8%) to a total of \$31,460,000 based on lower commercial and industrial consumption trends from 2020 actuals.

Table 6 details the Combined General Fund's expenditure budget performance during 2021. Major factors contributing to the changes between original and final expenditure budgets for 2021 include:

- Personnel expenditures final budget increased by \$3,381,000 compared to the original to adjust for adopted union contracts.
- Contractual services expenditures final budget increased by \$7,475,000.
- Capital outlay increased by \$2,769,000 due to increased cash-funded investments to address aging infrastructure and equipment.

**Table 6**

Amounts in thousands

Expenditure Categories	General Fund Appropriations			Actual Expenditures <sup>1</sup>	Variance
	Original Budget	Final Budget	Variance		
Personnel	\$ 163,526	\$ 166,907	\$ 3,381	\$ 167,031	\$ (124)
Contractual services	41,485	48,960	7,475	44,970	3,990
Commodities	6,445	6,787	342	5,917	870
Capital outlay	3,148	5,917	2,769	3,260	2,657
Grants, claims, shared revenue	5,799	6,315	516	5,143	1,172
Debt service <sup>2</sup>	639	104	(535)	104	-
Annual debt appropriation <sup>2</sup>	10,305	10,305	-	-	10,305
Other	574	680	106	-	680
Transfers	2,080	2,468	388	5,962	(3,494)
<b>Total expenditures and other financing uses</b>	<b>\$ 234,001</b>	<b>\$ 248,443</b>	<b>\$ 14,442</b>	<b>\$ 232,387</b>	<b>\$ 16,056</b>
Annual debt appropriation	(10,305)	(10,305)	-	-	(10,305)
<b>Total net expenditures and other financing uses after annual debt appropriation</b>	<b>\$ 223,696</b>	<b>\$ 238,138</b>	<b>\$ 14,442</b>	<b>\$ 232,387</b>	<b>\$ 5,751</b>

<sup>1</sup> Utilizes the modified cash basis of accounting. Refer to Note to RSI Budgetary Comparison Schedule

<sup>2</sup> Annual debt appropriation budgeted in the debt service has been separately presented for comparative purposes

#### *Budgetary Performance Compared with Actuals*

Excluding the annual debt appropriation from the budgets, actual General Fund revenues, including transfers in, were below the final budget by \$601,000 or 0.2%, while actual General Fund expenditures, including transfers out, were below final budget by \$5,751,000 or 2.4%.

Differences between the final budget and actuals are summarized as follows:

- Actual tax revenue of \$189,633,000 exceeded final budget tax estimates by \$1,802,000 or 1.0% due to stronger sales and use tax revenue.

- The calculated estimate for ARPA revenue replacement was \$1,734,000 lower than final budget due to an adjustments required by the revenue loss calculation US Treasury Interim Rule Guidelines.
- Intergovernmental revenues – other category was \$1,481,000 lower than the budgeted estimate due to recording \$1.5 million in 2020 FEMA reimbursement in the Public Health Department's Special Grants Fund instead of the City General Fund.
- Investment income exceeded the final budgeted estimate by \$719,000 due to increases in the interest rate for fixed income securities.
- Actual contractual services and claims expenditures were below the final budget by \$3,990,000 and \$1,172,000, respectively, due to savings in these areas such as legal settlements.
- Actual capital outlay expenditures were below the final budget by \$2,657,000 due to delays in project start-ups and planned equipment acquisitions, many of which was transferred to the Capital Projects Fund to support the continuation of certain projects beyond 2021.

## Capital Assets and Bonded Debt Administration

### Capital Assets

The Government's capital assets for its governmental and business-type activities as of December 31, 2021, are \$1,945,330,000 (net of accumulated depreciation), an increase of \$49,340,000 or 2.6%. Investment in capital assets includes land, buildings and improvements, street lights, major equipment, park facilities, infrastructure such as streets, alleys, traffic signals, bridges, fiber optic cable, and trails; as well as business-type capital assets, such as electric power generation and water treatment plants, electric power and water distribution lines and systems, sewer and stormwater conveyance and treatment systems, ambulances to deliver emergency medical services, the Sunflower Golf Course, Legends Baseball Stadium.

Governmental activities capital assets of \$593,536,000 grew by \$5,645,000 or 1.0%, while total business-type activities capital assets of \$1,351,794,000 increased by \$43,695,000 or 3.3%. Of the total business-type activities, \$1,072,433,000 or 79.3% are capital assets supporting services by the BPU to its 65,000 electric power customers and 53,000 water customers. The Government's (excluding BPU) business-type activities' capital assets total \$279,361,000 an increase of \$41,111,000 or 17.3%. Of the Government's (non-BPU) total business-type capital assets, \$203,939,000 or 73.0% support sewer system conveyance and treatment services for its 44,000 customers and \$60,651,000 or 21.7% support stormwater conveyance systems.

The Government's capital assets by type at December 31, 2021 and 2020 are shown below:

**Table 7**

Amounts in thousands

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 27,082	\$ 27,082	\$ 4,652	\$ 4,746	\$ 31,734	\$ 31,828
Buildings	229,724	220,104	2,015,255	1,979,682	2,244,979	2,199,786
Improvements					-	
other than buildings	44,602	43,673	3,839	3,839	48,441	47,512
Machinery and equipment	80,074	74,257	56,507	54,768	136,581	129,025
Infrastructure	691,336	679,203	203,657	201,729	894,993	880,932
Construction in progress	27,735	23,932	183,915	136,739	211,650	160,671
Accumulated depreciation	(507,017)	(480,360)	(1,116,031)	(1,073,404)	(1,623,048)	(1,553,764)
<b>Total capital assets</b>	<b>\$ 593,536</b>	<b>\$ 587,891</b>	<b>\$ 1,351,794</b>	<b>\$ 1,308,099</b>	<b>\$ 1,945,330</b>	<b>\$ 1,895,990</b>

Unified Government's capital assets for business-type activities (non-BPU) include sewer, stormwater, emergency medical services, golf and the Legends baseball stadium. The primary changes by asset category over the prior year include: \$13,260,000 or 3.9% increase in infrastructure, buildings, and improvements, \$34,270,000 or 75.3% in construction in progress, an increase \$1,739,000 in machinery and equipment offset by an increase in accumulated depreciation of \$8,063,000 or 3.9%.

BPU enterprise electric power and water treatment system capital assets increased \$2,584,000 or 0.2% over the prior year with an increase to BPU plant and equipment of \$24,242,000 primarily for plant improvements, an increase in construction in progress of \$12,907,000, offset by an increase to accumulated depreciation of \$34,565,000.

The Government's capital assets (non-enterprise fund) improved its total capital asset value of \$593,536,000 by \$32,302,000 increase in cost and an increase in accumulated depreciation of \$26,657,000. The primary changes in capital project completions during 2021 by asset category include an increase of \$9,620,000 in buildings for the youth services building, the Health Department roof and elevator upgrades and various other building improvements, and \$12,133,000 for infrastructure improvements primarily related to the I-70 Turner Diagonal exchange and Leavenworth Road project from 38<sup>th</sup> to 63<sup>rd</sup> streets among other infrastructure improvements.

Additional information on the Unified Government's capital assets activity for the year can be found in **Note III.B** of the notes to the financial statements.

### Bonded Debt Administration

As of December 31, 2021, the Unified Government general obligation debt is rated A1 by Moody's Investor Service and AA by Standard and Poor's. As of December 31, 2021, the Government had total bonded indebtedness of \$1,221,342,000 excluding premiums and discounts which are netted against bond proceeds at the time of issuance.

Outstanding bonded debt at December 31, 2021 and 2020, for both the Unified Government and the Kansas City Board of Public Utilities (BPU) is reflected in Table 8:

**Table 8**

Amounts in thousands

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
General obligation bonds	\$ 248,198	\$ 245,896	\$ 119,274	\$ 106,881	\$ 367,472	\$ 352,777
Tax increment financed GO bonds	18,081	19,054	-	-	18,081	19,054
BPU revenue bonds	-	-	592,810	618,205	592,810	618,205
Revolving loans	-	-	39,666	43,674	39,666	43,674
Intergovernmental loan	-	-	3,870	4,567	3,870	4,567
Capital lease	11,538	10,771	4,698	5,272	16,236	16,043
Accreted interest on bonds	13,249	12,334	-	-	13,249	12,334
Notes payable	6,860	6,860	-	-	6,860	6,860
Special obligation bonds	55,066	61,361	-	-	55,066	61,361
Revenue bonds	47,945	48,560	-	-	47,945	48,560
Sales tax obligation bonds	46,632	48,931	-	-	46,632	48,931
Transportation district bonds	13,455	15,175	-	-	13,455	15,175
<b>Total bonded indebtedness</b>	<b>\$ 461,024</b>	<b>\$ 468,942</b>	<b>\$ 760,318</b>	<b>\$ 778,599</b>	<b>\$ 1,221,342</b>	<b>\$ 1,247,541</b>

\*Refer to Note III.F. Excludes premiums and discounts.

### *Governmental Activities Debt Outstanding*

Governmental activities bonded indebtedness, not including the Unified Government's enterprises and the BPU, totaled \$461,024,000, and is used to support a variety of governmental capital needs as adopted in the Capital Maintenance and Improvements Program (CMIP). Of this total, \$266,279,000 or 57.8%, is general obligation (GO) debt backed by the full faith and credit of the Government. The remainder of the governmental activities bonded debt includes \$128,402,000 or 27.9%, issued as economic development special obligation, Sales Tax and Revenue (STAR) bonds and Transportation Development District (TDD) bonds. During 2021, governmental activities debt outstanding decreased by (\$7,918,000) or (1.7%) compared to the prior year.

Governmental activities GO debt increased by \$2,302,000 compared to the prior year, or 0.9%. This change in indebtedness is a net of new debt less the retirement of prior year outstanding indebtedness. Tax Increment Financed bonds (TIF or special assessment also backed by the full faith and credit of the Unified Government) totaling \$18,081,000 decreased by (\$973,000) or (5.1%). The outstanding STAR bonds and associated accreted interest totaled \$59,881,000, which is offset by a corresponding intergovernmental receivable of \$19,914,000 contractually pledged by the State of Kansas for the estimated State share of associated project generated sales and transient guest tax revenue. Various other economic development project related indebtedness, such as special obligations and transportation development district bonds, totaling \$68,521,000 decreased by (\$4,786,000) or (7.5%) from the prior year due to scheduled principal payments.

The Public Building Commission (PBC) has outstanding revenues bonds of \$47,945,000, a decrease of (\$615,000) from the prior year due to scheduled debt service payments. The PBC has the statutory authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose. The PBC finances the debt service of the revenue bonds by leasing the land and facilities to the Unified Government, which operates it. This financing method has been used for improvements to the Courthouse, County jail, construction of the new Juvenile Center and other Unified Government facilities.

### *Business-Type Activities Debt Outstanding*

Of the total, \$760,318,000 or 62.3% supports business-type activities, including BPU debt outstanding of \$620,868,000 for electric and water infrastructure investment and \$139,450,000 for Unified Government enterprise fund capital financing for sewer and stormwater services. BPU total bonded indebtedness decreased by (\$28,767,000) or (4.4%) compared to the prior year, while Unified Government enterprise funds' indebtedness increased by \$10,486,000 or 8.1%.

Of the total \$139,450,000 in Unified Government enterprise funds' indebtedness, \$119,274,000 or 85.5% are general obligation bonds although enterprise charges for services revenue are dedicated to the annual debt service payments. The remaining enterprise debt is \$15,478,000 in revolving loans thru the State of Kansas Department of Health and Environment for sewer system capital improvements and \$4,698,000 in capital equipment leases.

### *Temporary General Obligation Notes*

Additionally, the Unified Government (excluding the BPU) has temporary notes outstanding of \$38,717,000 as of December 31, 2021. This outstanding liability is not reflected in the long-term debt obligations table above due to their short-term nature. These notes mature April 1, 2022. In March of 2022, the portion of the note proceeds associated with capital improvement projects that are not completed will be refinanced into a new temporary note. Note proceeds associated with completed capital projects become part of the GO bond permanent financing also issued in March of 2022.

### *Kansas Statutory Debt Limit*

Kansas State Statutes limit the amount of general obligation bonds a governmental entity may issue to 30% of the equalized taxable assessed valuation. The limitation for debt for the Unified Government, as of December 31, 2021, is \$497,391,000 with outstanding indebtedness applicable to the debt limit per State law of \$268,885,000 leaving a legal debt margin of \$228,506,000. The total net debt outstanding applicable to the debt limit as a percentage of the Government's calculated debt limit is 54.0%.

Additional information on the Unified Government's long-term debt can be found in the notes to the financial statements III.F.

## **Economic Factors and Next Year's Budget**

The original 2022 budget assumes a resumption of economic activity after the prior two years of revenue challenges due to lower economic activities while the COVID-19 vaccine was being distributed to residents the latter half of 2021. The challenges were also diminished due to the influx of American Rescue Plan Act (ARPA) revenue replacement resources to the various funds experiencing revenue loss because of the pandemic.

The 2022 General Fund original budget revenues, including transfers in and adjusting for the annual debt appropriation, was projected to decrease (1.7%) compared to budgetary basis actual revenues in 2021. The estimated decrease is primarily due to a lower calculated level of ARPA revenue replacement resources compared with 2021. With the adopted 2022 original budgeted expenditures of \$247,374,000, excluding the annual debt appropriation, the General Fund anticipated utilizing available reserves of (\$3,521,000).

Despite the COVID-19 pandemic, sales and use tax revenues did not drop significantly, as was anticipated, but held steady in 2020 and grew substantially in 2021. It is anticipated that 2022 General Fund tax revenues, excluding the annual debt appropriation, will be revised upward by 3% to 5% compared with 2021 budgetary basis actuals based on 2022 year-to-date economic performance. Austerity measures were undertaken to reduce expenditures in 2020 and 2021, and many of those same measures are encouraged to continue through 2022 as the organization cautiously phases into a post-pandemic environment. Keeping costs low is being challenged by a higher inflation and personnel cost pressures. It is not anticipated that the operating/ budgetary uncertainty reserves will be utilized during 2022 despite the inflationary conditions. The Government remains committed to maintaining a minimum reserve of two-months of operating expenses and growing the General Fund reserves in the future.

## **Requests for Information**

This financial report is designed to provide a general overview of the Unified Government's finances for those with interest in the government's finances. Questions concerning the information provided in this report or requests for additional financial information should be addressed to the Chief Financial Officer, Unified Government of Wyandotte County and Kansas City, Kansas, 701 North 7th. Street, Kansas City, Kansas 66101. The report is available online at [www.wycokck.org/Accounting](http://www.wycokck.org/Accounting).





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UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

STATEMENT OF NET POSITION

December 31, 2021

	Governmental Activities	Business-type Activities	Totals
<b>ASSETS</b>			
Cash and temporary investments	\$ 162,018,199	\$ 75,965,281	\$ 237,983,480
Restricted cash and investments	49,785,299	31,522,999	81,308,298
Receivables (net of uncollectible amounts)			
Taxes	132,929,354	1,498,115	134,427,469
Accounts	7,738,700	51,686,664	59,425,364
Notes	5,090,919	-	5,090,919
Intergovernmental	19,913,966	-	19,913,966
Interest	1,935,438	297,966	2,233,404
Due from other governments	5,797,199	-	5,797,199
Special assessments	5,073,078	126,389	5,199,467
Internal balances	(8,373,794)	8,373,794	-
Inventories	-	24,645,614	24,645,614
Prepayments and other current assets	201,806	1,967,758	2,169,564
Regulatory asset - current	-	2,312,998	2,312,998
Other assets	-	561,973	561,973
Restricted cash and investments	-	10,023,250	10,023,250
Regulatory asset	-	66,205,022	66,205,022
Capital assets:			
Land and construction in progress	54,817,144	188,566,764	243,383,908
Other capital assets, net of depreciation	538,718,466	1,163,227,708	1,701,946,174
<b>Total Assets</b>	<b>975,645,774</b>	<b>1,626,982,295</b>	<b>2,602,628,069</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred refunding	1,380,785	6,343,896	7,724,681
Deferred outflows - pensions	42,997,446	63,455,137	106,452,583
Deferred outflows - OPEB	36,891,924	3,327,293	40,219,217
<b>Total Deferred Outflows of Resources</b>	<b>81,270,155</b>	<b>73,126,326</b>	<b>154,396,481</b>
<b>LIABILITIES</b>			
Accounts and contracts payable	14,970,526	35,345,364	50,315,890
Accrued wages and expense	13,029,954	3,994,715	17,024,669
Accrued interest payable	5,897,392	9,193,048	15,090,440
Unearned revenue	16,669,551	-	16,669,551
Due to others	2,834,611	9,446,790	12,281,401
Due to other governments	7,490,176	-	7,490,176
Temporary notes payable	2,192,045	36,524,955	38,717,000
Regulatory and other liabilities	-	2,510,289	2,510,289
Long-term liabilities:			
Due within one year	65,509,956	39,942,426	105,452,382
Due in more than one year	744,499,040	846,095,132	1,590,594,172
<b>Total Liabilities</b>	<b>873,093,251</b>	<b>983,052,719</b>	<b>1,856,145,970</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred property tax receivable	113,951,988	-	113,951,988
Deferred refunding	-	830,608	830,608
Deferred inflows - pensions	46,247,781	64,403,259	110,651,040
Deferred inflows - OPEB	24,531,717	13,747,966	38,279,683
<b>Total Deferred Inflows of Resources</b>	<b>184,731,486</b>	<b>78,981,833</b>	<b>263,713,319</b>
<b>NET POSITION</b>			
Net investment in capital assets	265,518,821	534,145,757	799,664,578
Restricted for:			
Debt service	43,560,827	22,594,388	66,155,215
Revenue bond reserves	-	1,749,410	1,749,410
Capital projects	14,453,623	-	14,453,623
Federal/State assistance	4,097,069	-	4,097,069
Community services	14,759,129	-	14,759,129
Unrestricted (deficit)	(343,298,277)	79,584,514	(263,713,763)
<b>Total net position</b>	<b>\$ (908,808)</b>	<b>\$ 638,074,069</b>	<b>\$ 637,165,261</b>

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

# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

## STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
<b>Primary government:</b>							
Governmental Activities:							
General government	\$ 51,105,899	\$ 11,569,789	\$ 1,410,501	\$ -	\$ (38,125,609)		\$ (38,125,609)
Health and welfare	27,011,034	797,364	12,908,179	-	(13,305,491)		(13,305,491)
Public safety	173,450,714	3,632,334	35,920,243	-	(133,898,137)		(133,898,137)
Public works	65,973,222	9,661,213	9,368,383	4,906,884	(42,036,742)		(42,036,742)
Parks and recreation	8,886,854	765,715	1,272,207	-	(6,848,932)		(6,848,932)
Planning and development	30,562,069	4,904,724	5,935,441	933,873	(18,788,031)		(18,788,031)
Interest on long-term debt	19,055,772	-	117,540	-	(18,938,232)		(18,938,232)
Total governmental activities	376,045,564	31,331,139	66,932,494	5,840,757	(271,941,174)		(271,941,174)
Business-type activities:							
Electric and Water systems	284,436,297	349,364,924	-	952,442		65,881,069	65,881,069
Sewer System	31,296,078	41,471,826	702,712	-		10,878,460	10,878,460
EMS	10,361,190	4,039,818	1,309,241	-		(5,012,131)	(5,012,131)
Public Levee	96,167	332,114	-	-		235,947	235,947
Stormwater	3,790,095	3,559,075	169,079	-		(61,941)	(61,941)
Sunflower Hills Golf Course	919,431	975,791	-	-		56,360	56,360
Stadium	828,080	72,407	192,316	-		(563,357)	(563,357)
Total business-type activities	331,727,338	399,815,955	2,373,348	952,442	-	71,414,407	71,414,407
Total primary government	\$ 707,772,902	\$ 431,147,094	\$ 69,305,842	\$ 6,793,199	\$ (271,941,174)	\$ 71,414,407	\$ (200,526,767)
General revenues:							
Taxes:							
Property taxes, general purpose					127,351,048	-	127,351,048
Sales taxes					88,112,826	8,176,848	96,289,674
Franchise taxes					9,958,685	-	9,958,685
Other taxes					5,058,376	-	5,058,376
Transient guest tax					4,660,106	-	4,660,106
Unrestricted investment earnings					5,125,105	847,716	5,972,821
Miscellaneous					9,764,718	658,510	10,423,228
Transfers					23,342,741	(23,342,741)	-
Total general revenues and transfers					273,373,605	(13,659,667)	259,713,938
Change in net position					1,432,431	57,754,740	59,187,171
Net position - beginning					(2,341,239)	580,319,329	577,978,090
Net position - ending					\$ (908,808)	\$ 638,074,069	\$ 637,165,261

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

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

BALANCE SHEET

GOVERNMENTAL FUNDS

December 31, 2021

	General	Capital Projects	Debt Service: Economic Development	Special Revenue: Special Grants	Other Governmental	Totals 2021
<b>ASSETS</b>						
Cash and temporary investments	\$ 62,897,655	\$ 53,267,227	\$ -	\$ -	\$ 44,946,591	\$ 161,111,473
Restricted cash and temporary investments	668,521	4,511,620	15,102,377	18,326,909	953,577	39,563,004
Prepaid assets	-	201,806	-	-	-	201,806
Receivables (net of uncollectible amounts)						
Taxes:						
Property taxes	78,149,888	-	-	-	35,802,100	113,951,988
Other taxes	14,585,796	2,022,345	-	-	2,369,225	18,977,366
Accounts	5,121,074	-	-	1,148,944	561,283	6,831,301
Notes	59,311	-	-	-	5,031,608	5,090,919
Intergovernmental	-	-	19,913,966	-	-	19,913,966
Interest	1,363,598	431,385	-	-	99,943	1,894,926
Special assessments	4,605,790	-	-	-	467,288	5,073,078
Due from other funds	5,929,984	1,731,288	-	16,460	233,932	7,911,664
Due from other governments	-	-	-	5,020,493	776,706	5,797,199
<b>Total Assets</b>	<b>\$ 173,381,617</b>	<b>\$ 62,165,671</b>	<b>\$ 35,016,343</b>	<b>\$ 24,512,806</b>	<b>\$ 91,242,253</b>	<b>\$ 386,318,690</b>
<b>BALANCES</b>						
Liabilities:						
Accounts and contracts payable	\$ 2,795,390	\$ 7,982,062	\$ -	\$ 1,402,296	\$ 2,310,524	\$ 14,490,272
Accrued wages and other	11,545,178	33,853	-	296,223	1,104,571	12,979,825
Unearned revenue	-	-	-	16,669,551	-	16,669,551
Due to others	2,388,974	25,738	-	-	322,971	2,737,683
Due to other funds	186,245	10,218,037	175,725	4,566,793	987,052	16,133,852
Due to other governments	7,475,604	-	-	-	14,572	7,490,176
Temporary notes payable	-	2,192,045	-	-	-	2,192,045
<b>Total Liabilities</b>	<b>24,391,391</b>	<b>20,451,735</b>	<b>175,725</b>	<b>22,934,863</b>	<b>4,739,690</b>	<b>72,693,404</b>
Deferred inflows of resources:						
Deferred property tax receivable	78,149,888	-	-	-	35,802,100	113,951,988
Unavailable revenue - intergovernmental receivable	-	-	19,913,966	-	-	19,913,966
Unavailable revenue - interest	1,363,598	431,385	-	-	99,943	1,894,926
Unavailable revenue - grants	-	-	-	4,500,000	-	4,500,000
Unavailable revenue - special assessments	4,605,790	-	-	-	467,288	5,073,078
<b>Total Deferred inflows of resources</b>	<b>84,119,276</b>	<b>431,385</b>	<b>19,913,966</b>	<b>4,500,000</b>	<b>36,369,331</b>	<b>145,333,958</b>
Fund balances						
Restricted	95,443	41,282,551	14,926,652	391,233	43,794,248	100,490,127
Committed	-	-	-	-	5,151,945	5,151,945
Assigned	5,101,326	-	-	-	1,742,931	6,844,257
Unassigned	59,674,181	-	-	(3,313,290)	(555,892)	55,804,999
<b>Total Fund Balances</b>	<b>64,870,950</b>	<b>41,282,551</b>	<b>14,926,652</b>	<b>(2,922,057)</b>	<b>50,133,232</b>	<b>168,291,328</b>
<b>Balances</b>	<b>\$ 173,381,617</b>	<b>\$ 62,165,671</b>	<b>\$ 35,016,343</b>	<b>\$ 24,512,806</b>	<b>\$ 91,242,253</b>	<b>\$ 386,318,690</b>

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

# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

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

December 31, 2021

Amounts reported for governmental activities in the statement of net position are different because:

**Total fund balance - governmental funds** **168,291,328**

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Cost	1,100,552,802	
Accumulated depreciation	(507,017,192)	593,535,610

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.

General obligation bonds payable	255,091,269	
Special obligation bonds payable	55,066,000	
Public Building Commission revenue bonds payable	47,945,000	
Sales tax obligation bonds payable	46,631,681	
Transportation development bonds	13,455,000	
Premium on bonds payable	21,550,596	
Discount on bonds payable	(573,019)	
Accrued interest payable on the bonds	5,897,392	
Bond anticipation notes	11,188,000	
Notes payable	6,860,000	
Capital lease	11,538,239	
Accreted interest	13,248,545	
Compensated absences	45,396,662	
Claims and judgments	13,100,000	
Total OPEB liability	114,271,586	
Landfill closure / postclosure care	216,000	
Net pension liability	147,883,447	
Total pension liability	192,990	(808,959,388)

Other deferred outflows of resources are not due and payable in the current period and therefore are not reported in the funds.

Deferred refunding	1,380,785	
Deferred outflows - OPEB	36,891,924	
Deferred outflows - pensions	42,997,446	81,270,155

Other deferred inflows of resources do not increase net position until a future period and therefore are not reported in the funds.

Deferred inflows - pensions	(46,247,781)	
Deferred inflows - OPEB	(24,531,717)	(70,779,498)

Interest subsidy from the Federal government is not considered available to liquidate liabilities of the current period, and is therefore deferred in the funds. However, the interest is properly recognized as a revenue in the government-wide statements.

40,512

Intergovernmental receivables are not considered available to liquidate liabilities of the current period, and is therefore deferred in the funds. However, the intergovernmental receivables are properly recognized as a revenue in the government-wide statements.

19,913,966

Certain receivables are not considered available to liquidate liabilities of the current period, and is therefore deferred in the funds. However, the receivables are properly recognized as a revenue in the government-wide statements.

6,394,926

Special assessments are not considered available to liquidate liabilities of the current period, and are therefore deferred in the funds. However, they are properly recognized as revenue in the government-wide statements as soon as the related improvement has been completed.

5,073,078

Internal Service Funds are used by management to charge the costs of certain activities, such as insurance, to the individual funds. The assets and liabilities of certain internal service funds are included in governmental activities in the statement of net position.

4,310,503

**Total net position - governmental activities** **(908,808)**

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

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES**

**GOVERNMENTAL FUNDS**

**For the Year Ended December 31, 2021**

	General	Capital Projects	Debt Service: Economic Development	Special Revenue: Special Grants	Other Governmental	Totals 2021
<b>REVENUES</b>						
Taxes	\$ 160,730,096	\$ 16,240,546	\$ 1,984,191	\$ -	\$ 58,262,245	\$ 237,217,078
Intergovernmental	22,151,525	24,631	2,109,571	30,918,406	11,654,682	66,858,815
Licenses, permits and fees	2,398,332	-	-	94,427	450,912	2,943,671
Charges for services	13,792,376	18,875	-	-	1,897,046	15,708,297
Fines, forfeitures and penalties	5,733,191	-	-	-	515,530	6,248,721
Interest income	3,548,930	1,071,368	27,825	-	436,034	5,084,157
Miscellaneous	4,589,650	1,395,230	-	2,568,470	1,049,483	9,602,833
<b>TOTAL REVENUES</b>	<b>212,944,100</b>	<b>18,750,650</b>	<b>4,121,587</b>	<b>33,581,303</b>	<b>74,265,932</b>	<b>343,663,572</b>
<b>EXPENDITURES</b>						
Current:						
General government	28,284,108	1,061,765	-	1,289,450	5,985,047	36,620,370
Public works	24,834,038	4,918,474	-	1,200,412	7,395,875	38,348,799
Public safety	133,892,820	-	-	7,043,098	7,025,671	147,961,589
Judicial	9,884,834	-	-	2,929,425	439,394	13,253,653
Health and welfare	5,526,158	-	-	16,384,058	4,633,991	26,544,207
Planning and development	9,347,263	-	13,990,155	1,896,457	3,263,235	28,497,110
Parks and recreation	7,615,951	-	-	2,331	461,330	8,079,612
Capital outlay	1,339,259	66,653,084	-	8,290,964	2,870,421	79,153,728
Debt service						
Principal	1,086,795	22,639,101	8,297,143	-	19,587,798	51,610,837
Interest	242,017	2,163,228	4,149,721	-	10,956,001	17,510,967
Other	-	515,677	26,484	-	93,652	635,813
<b>TOTAL EXPENDITURES</b>	<b>222,053,243</b>	<b>97,951,329</b>	<b>26,463,503</b>	<b>39,036,195</b>	<b>62,712,415</b>	<b>448,216,685</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	33,971,220	64,015,659	9,165,324	2,707	4,002,851	111,157,761
Transfers out	(6,035,902)	(36,059,443)	-	-	(6,675,465)	(48,770,810)
Issuance of bonds	-	37,963,000	-	-	1,830,000	39,793,000
Premium from issuance of bonds	-	2,065,071	-	-	79,001	2,144,072
Proceeds from sale of capital assets	391,091	-	-	-	-	391,091
Issuance of capital lease	-	2,984,042	-	-	-	2,984,042
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>28,326,409</b>	<b>70,968,329</b>	<b>9,165,324</b>	<b>2,707</b>	<b>(763,613)</b>	<b>107,699,156</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>19,217,266</b>	<b>(8,232,350)</b>	<b>(13,176,592)</b>	<b>(5,452,185)</b>	<b>10,789,904</b>	<b>3,146,043</b>
<b>FUND BALANCES (DEFICITS)</b>						
Beginning of year	45,653,684	49,514,901	28,103,244	2,530,128	39,343,328	165,145,285
End of year	\$ 64,870,950	\$ 41,282,551	\$ 14,926,652	\$ (2,922,057)	\$ 50,133,232	168,291,328

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



**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS**

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

**For the Year Ended December 31, 2021**

Amounts reported for governmental activities in the statement of activities are different because:

**Net change in fund balances - total governmental funds** **\$3,146,043**

Governmental funds report capital asset acquisition as expenditures. However, in the statement of activities, the cost of assets capitalized is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capitalized assets in the current period.

Depreciation expense	(28,294,567)	
Capitalized assets acquired	<u>33,498,077</u>	5,203,510

Capital asset contributions from other governments increases net position 467,296

The net effect of various transactions involving capital assets (i.e., sales and trade-ins) is to decrease net position. (25,953)

Bond, note and capital lease proceeds and premiums / discounts provide or use current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position.

General obligation bonds	(26,775,000)	
Public building commission bonds	(1,830,000)	
Bond anticipation notes	(11,188,000)	
Capital leases	(2,984,042)	
Premium	<u>(2,144,072)</u>	(44,921,114)

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

General obligation bonds	16,012,791	
Special obligation bonds	6,295,000	
Public building commission bonds	2,445,000	
Sales tax obligation bonds	2,299,693	
Transportation development bonds	1,720,000	
Bond anticipation notes	20,621,551	
Capital leases	<u>2,216,802</u>	51,610,837

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 327,849

The amortization of bond premiums, discounts and deferred refundings affects long-term assets, liabilities and deferred outflows of resources on the statement of net position, but does not provide or use current financial resources to governmental funds. 1,987,940

In the statement of activities, certain expenditures are measured by the amounts incurred during the year. In the governmental funds, however, expenditures are measured by the amount of financial resources used (essentially, the amounts actually paid).

Compensated absences earned that exceeded amounts paid	(2,847,259)
Pension benefits paid that exceeded amounts earned	15,256
Legal claims accrued	(12,500,000)
Landfill closure / postclosure care obligations incurred	54,000

Payment of other postemployment benefits is an expenditure in the governmental funds, but reduces the total OPEB liability in the statement of net position. Additionally, the effect of changes in deferred inflows and deferred outflows for OPEB are only recorded in the statement of activities. (9,091,272)

Payment of pension contributions is an expenditure in the governmental funds, but reduces the net pension liability in the statement of net position. Additionally, the effect of changes in deferred inflows and deferred outflows for pensions are only recorded in the statement of activities. 2,042,904

Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities. 5,781,339

Special assessments are not considered available to liquidate liabilities of the current period, and are therefore deferred in the funds. However, they are properly recognized as revenue in the statement of net position as soon as the related improvement has been completed. 341,227

Interest subsidy from the Federal government is not considered available to liquidate liabilities of the current period, and are therefore deferred in the funds. However, the interest is properly recognized as a revenue in the statement of activities. (159,794)

Payments received on the intergovernmental receivables are recognized as revenue when received in the funds. However, in the statement of net position the intergovernmental receivables were recognized as revenue when issued. (1,527,252)

Payments received on certain receivables are recognized as revenue when received in the funds. However, in the statement of net position the receivables were recognized as revenue when earned. 2,441,067

In the statement of activities, interest is accreted on outstanding bonds, whereas in governmental funds, interest is accreted when interest payments are due. (914,193)

**Change in net position of governmental activities** **\$1,432,431**

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

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS**

**STATEMENT OF NET POSITION**

**PROPRIETARY FUNDS**

**December 31, 2021**

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service
	Sewer System	Board of Public Utilities	NonMajor Business-type	Totals 2021	
<b>ASSETS</b>					
Current Assets:					
Cash and temporary investments	\$ 25,326,007	\$ 44,337,909	\$ 6,301,365	\$ 75,965,281	\$ 906,726
Restricted cash and temporary investments	4,349,410	27,173,589	-	31,522,999	10,222,295
Receivables (net of uncollectible amounts)					
Taxes	11,799	-	1,486,316	1,498,115	-
Accounts and other receivables	9,510,893	40,748,422	1,725,315	51,984,630	907,399
Inventories	-	24,645,614	-	24,645,614	-
Prepayments and other current assets	-	1,967,758	-	1,967,758	-
Regulatory assets	-	2,312,998	-	2,312,998	-
Due from other funds	9,283,819	-	1,074,556	10,358,375	-
Total current assets	48,481,928	141,186,290	10,587,552	200,255,770	12,036,420
Noncurrent Assets:					
Restricted cash and investments	-	10,023,250	-	10,023,250	-
Capital assets	337,621,438	1,870,778,928	75,510,128	2,283,910,494	-
Accumulated depreciation	(198,464,912)	(902,505,513)	(15,060,850)	(1,116,031,275)	-
Construction in progress	64,782,098	104,159,689	14,973,466	183,915,253	-
Other assets	126,389	561,973	-	688,362	-
Regulatory assets	-	66,205,022	-	66,205,022	-
Total noncurrent assets	204,065,013	1,149,223,349	75,422,744	1,428,711,106	-
<b>TOTAL ASSETS</b>	252,546,941	1,290,409,639	86,010,296	1,628,966,876	12,036,420
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred refunding	197,720	6,126,495	19,681	6,343,896	-
Deferred outflows - pensions	1,420,297	59,559,734	2,475,106	63,455,137	-
Deferred outflows - OPEB	1,947,240	-	1,380,053	3,327,293	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	3,565,257	65,686,229	3,874,840	73,126,326	-
<b>LIABILITIES</b>					
Current liabilities:					
Accounts and contracts payable	1,536,868	33,446,106	362,390	35,345,364	480,254
Accrued wages and expenses	236,165	2,408,451	1,350,099	3,994,715	50,129
Accrued interest payable	1,496,347	7,208,432	488,269	9,193,048	-
Due to others	62,224	9,372,241	12,325	9,446,790	96,928
Due to other funds	1,769,451	-	215,130	1,984,581	151,606
Regulatory and other liabilities	-	2,510,289	-	2,510,289	-
Claims incurred but not reported	-	-	-	-	4,740,908
Temporary notes payable	36,524,955	-	-	36,524,955	-
Compensated absences payable	96,725	1,404,602	347,729	1,849,056	-
Current maturities of long-term debt	6,113,027	29,486,120	2,494,223	38,093,370	-
Total current liabilities	47,835,762	85,836,241	5,270,165	138,942,168	5,519,825
Long-term liabilities:					
Revenue bonds payable, less current maturities	14,019,719	628,566,022	-	642,585,741	-
General obligation bonds payable (net of unamortized premiums)	83,510,877	-	36,727,513	120,238,390	-
Advance from other funds	-	-	-	-	-
Claims incurred but not reported	-	-	-	-	2,206,092
Compensated absences payable	1,134,089	7,205,898	4,077,073	12,417,060	-
Capital leases payable	-	-	4,087,857	4,087,857	-
Total OPEB liability	6,159,423	42,856,226	4,232,797	53,248,446	-
Net pension liability	4,399,853	361,568	8,756,217	13,517,638	-
Total long-term liabilities	109,223,961	678,989,714	57,881,457	846,095,132	2,206,092
<b>TOTAL LIABILITIES</b>	157,059,723	764,825,955	63,151,622	985,037,300	7,725,917
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred refunding	-	830,608	-	830,608	-
Deferred inflows - pensions	1,729,646	60,145,000	2,528,613	64,403,259	-
Deferred inflows - OPEB	1,354,907	11,495,040	898,019	13,747,966	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	3,084,553	72,470,648	3,426,632	78,981,833	-
<b>NET POSITION</b>					
Net investment in capital assets	73,233,841	427,959,301	32,952,615	534,145,757	-
Restricted for debt service	-	22,594,388	-	22,594,388	-
Restricted for revenue bond reserves	1,749,410	-	-	1,749,410	-
Unrestricted	20,984,671	68,245,576	(9,645,733)	79,584,514	4,310,503
<b>TOTAL NET POSITION</b>	\$ 95,967,922	\$ 518,799,265	\$ 23,306,882	\$ 638,074,069	\$ 4,310,503

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

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET POSITION

PROPRIETARY FUNDS

For the Year Ended December 31, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service
	Sewer System	Board of Public Utilities	NonMajor Business-type	Totals 2021	
<b>OPERATING REVENUES</b>					
Charges for service	\$ 40,322,753	\$ 317,649,704	\$ 5,015,609	\$ 362,988,066	\$ 46,777,200
Fines/forfeits/fees	-	-	3,547,659	3,547,659	-
Earned lease income	-	-	404,521	404,521	-
Permits and licenses	786,951	-	-	786,951	-
Miscellaneous revenues	362,122	-	11,416	373,538	6,430,450
Payment-in-lieu of taxes	-	31,715,220	-	31,715,220	-
<b>TOTAL OPERATING REVENUES</b>	<b>41,471,826</b>	<b>349,364,924</b>	<b>8,979,205</b>	<b>399,815,955</b>	<b>53,207,650</b>
<b>OPERATING EXPENSES</b>					
Cost of sales and service	21,944,058	221,866,477	12,153,006	255,963,541	47,780,163
Depreciation and amortization	5,777,305	39,056,593	2,478,324	47,312,222	-
<b>TOTAL OPERATING EXPENSES</b>	<b>27,721,363</b>	<b>260,923,070</b>	<b>14,631,330</b>	<b>303,275,763</b>	<b>47,780,163</b>
Operating income (loss)	13,750,463	88,441,854	(5,652,125)	96,540,192	5,427,487
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Tax revenue	-	-	8,176,848	8,176,848	-
Intergovernmental revenue	702,712	-	1,670,636	2,373,348	-
Interest earnings	674,123	-	173,593	847,716	6,215
Interest expense	(3,574,715)	(23,513,227)	(1,363,633)	(28,451,575)	-
Other	99,430	559,080	-	658,510	-
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(2,098,450)</b>	<b>(22,954,147)</b>	<b>8,657,444</b>	<b>(16,395,153)</b>	<b>6,215</b>
Income (loss) before contributions and transfers	11,652,013	65,487,707	3,005,319	80,145,039	5,433,702
Capital contributions-local government	33,501,262	-	5,890,585	39,391,847	-
Transfer in	25,403,980	-	1,851,288	27,255,268	347,637
Transfer out	(55,121,069)	(31,715,220)	(3,153,567)	(89,989,856)	-
Contributions from developers and others	-	952,442	-	952,442	-
Change in net position	15,436,186	34,724,929	7,593,625	57,754,740	5,781,339
<b>TOTAL NET POSITION</b>					
Beginning of year	80,531,736	484,074,336	15,713,257	580,319,329	(1,470,836)
End of year	\$ 95,967,922	\$ 518,799,265	\$ 23,306,882	\$ 638,074,069	\$ 4,310,503

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

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

continued

For the Year Ended December 31, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service
	Sewer System	Board of Public Utilities	NonMajor Business-type	Totals 2021	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers	\$ 41,732,789	\$ 349,147,862	\$ 9,243,576	\$ 400,124,227	\$ 53,520,256
Payments to suppliers	(11,536,510)	(172,460,652)	(4,762,038)	(188,759,200)	-
Payments to employees	(10,638,667)	(64,175,861)	(6,645,799)	(81,460,327)	(48,606,423)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	19,557,612	112,511,349	(2,164,261)	129,904,700	4,913,833
<b>CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES</b>					
Receipts from taxes	-	-	7,971,589	7,971,589	-
Receipts from operating grants	702,712	-	1,670,636	2,373,348	-
Transfers out	(55,121,069)	-	(3,153,567)	(58,274,636)	-
Transfers in	25,403,980	-	1,851,288	27,255,268	347,637
Payment -in-lieu of taxes	-	(31,618,335)	-	(31,618,335)	-
<b>NET CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES</b>	(29,014,377)	(31,618,335)	8,339,946	(52,292,766)	347,637
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Principal paid on bonds	(5,085,484)	(28,767,051)	(1,441,987)	(35,294,522)	-
Principal paid on temporary notes	(22,712,244)	-	(837,962)	(23,550,206)	-
Interest paid on bonds and capital leases	(3,550,644)	(23,618,590)	(1,598,628)	(28,767,862)	-
Issuance of bonds	16,090,826	-	800,000	16,890,826	-
Issuance of temporary notes	36,524,955	-	-	36,524,955	-
Proceeds from disposal of capital assets	99,430	-	-	99,430	-
Acquisition of capital assets	(9,091,978)	(34,918,561)	(801,493)	(44,812,032)	-
Payments on capital leases	-	-	(655,011)	(655,011)	-
Acquisition of intangible assets	-	(306,218)	-	(306,218)	-
Special assessment taxes	19,559	-	-	19,559	-
Payment on advance for capital assets	-	-	-	-	-
Payments for debt issuance costs	(295,004)	-	(13,138)	(308,142)	-
<b>NET CASH FLOW FROM CAPITAL RELATED FINANCING ACTIVITIES</b>	11,999,416	(87,610,420)	(4,548,219)	(80,159,223)	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest on investments	960,174	92,941	212,215	1,265,330	6,215
Purchases of investments	-	(14,111,977)	-	(14,111,977)	-
Proceeds from maturity or sale of investments	-	27,813,000	-	27,813,000	-
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	960,174	13,793,964	212,215	14,966,353	6,215
<b>NET INCREASE (DECREASE) IN CASH AND INVESTMENTS</b>	3,502,825	7,076,558	1,839,681	12,419,064	5,267,685
<b>CASH AND CASH EQUIVALENTS</b>					
Beginning of year	26,172,592	74,209,190	4,461,684	104,843,466	5,861,336
End of year	\$ 29,675,417	\$ 81,285,748	\$ 6,301,365	\$ 117,262,530	\$ 11,129,021
Cash and temporary investments	\$ 25,326,007	\$ 44,337,909	\$ 6,301,365	\$ 75,965,281	\$ 906,726
Cash and cash equivalents, reported as restricted cash	4,349,410	36,947,839	-	41,297,249	10,222,295
	\$ 29,675,417	\$ 81,285,748	\$ 6,301,365	\$ 117,262,530	\$ 11,129,021

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

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS - continued

For the Year Ended December 31, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service
	Sewer System	Board of Public Utilities	Nonmajor Business-type	Totals 2021	
<b>RECONCILIATION OF OPERATING INCOME TO CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Operating income	\$ 13,750,463	\$ 88,441,854	\$ (5,652,125)	\$ 96,540,192	\$ 5,427,487
Adjustments to reconcile operating income to cash flow from operating activities					
Depreciation and amortization	5,777,305	39,056,593	2,478,324	47,312,222	-
Changes in assets and liabilities					
Accounts receivable	260,963	(178,656)	(83,955)	(1,648)	312,607
Inventories and prepaid assets	-	3,044,291	-	3,044,291	-
Deferred outflows - pensions	250,138	24,735,723	349,746	25,335,607	-
Deferred outflows - OPEB	56,297	-	39,646	95,943	-
Accrued wages and expenses	40,552	(1,008,433)	1,108,333	140,452	50,129
Accounts payable	(327,080)	(1,921,857)	(235,730)	(2,484,667)	293,074
Accrued vacation and sick pay	(150,255)	-	(463,004)	(613,259)	-
Claims incurred but not reported	-	-	-	-	(1,122,000)
Due to others	-	912,990	9,310	922,300	59,322
Due to / from other funds	(9,181)	-	349,733	340,552	(106,786)
Unearned revenue	-	(13,975,719)	-	(13,975,719)	-
OPEB liability	-	-	-	-	-
Total OPEB liability	(477,826)	(8,069,316)	(342,523)	(8,889,665)	-
Net pension liability	(2,106,210)	7,567,390	(2,545,960)	2,915,220	-
Deferred inflows - pensions	1,599,818	(34,249,752)	2,178,115	(30,471,819)	-
Deferred inflows - OPEB	892,628	7,690,105	645,829	9,228,562	-
Other non-current assets	-	466,136	-	466,136	-
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>\$ 19,557,612</b>	<b>\$ 112,511,349</b>	<b>\$ (2,164,261)</b>	<b>\$ 129,904,700</b>	<b>\$ 4,913,833</b>
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Capital contributions-local government	\$ 33,501,262	\$ -	\$ 5,890,585	\$ 39,391,847	\$ -
Contributions of capital assets from developers		952,442		952,442	-
Accounts payable incurred for purchase of capital assets	-	2,546,793	-	2,546,793	-
Property, plant and equipment acquired with capital leases	-	-	81,266	81,266	-

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

# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

## STATEMENT OF FIDUCIARY NET POSITION

### CUSTODIAL FUNDS

As of December 31, 2021

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	Custodial Funds
<b>ASSETS</b>	
Restricted cash	\$ 155,860,479
Accounts receivable	518,676
<b>TOTAL ASSETS</b>	<b>\$ 156,379,155</b>
<b>LIABILITIES</b>	
Accounts payable	\$ 55,390
Due to other governments	155,808,426
<b>TOTAL LIABILITIES</b>	<b>155,863,816</b>
<b>NET POSITION</b>	
Restricted for individuals, organizations and other governments	515,339
<b>TOTAL NET POSITION</b>	<b>\$ 515,339</b>

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



# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

## STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

### CUSTODIAL FUNDS

Year ended December 31, 2021

	Totals
	Custodial
<b>ADDITION</b>	
Property tax collections for other governments	\$ 456,722,838
Miscellaneous revenues	2,233,588
<b>TOTAL ADDITIONS</b>	458,956,426
<b>DEDUCTIONS</b>	
Payments to individuals	2,261,547
Payments of property tax to other governments	456,722,838
<b>TOTAL DEDUCTIONS</b>	458,984,385
<b>NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION</b>	(27,959)
<b>NET POSITON</b>	
Beginning of year	543,298
End of year	\$ 515,339

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

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## I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Reporting Entity

The Unified Government of Wyandotte County and Kansas City, Kansas (the Unified Government or the Government) is organized under the laws of the State of Kansas and is governed by an elected eleven-member board. The Unified Government was created October 1, 1997, based on a citizen vote to consolidate the operations of the City of Kansas City, Kansas and Wyandotte County. As required by generally accepted accounting principles (GAAP), these financial statements present the primary government and its component units, entities for which the Unified Government is considered financially accountable. Blended component units, although legally separate entities, are in substance, part of the government's operations.

Under Charter Ordinance of the Unified Government of Wyandotte County and Kansas City, Kansas, pursuant to the Government's constitutional home rule, the Kansas City, Kansas Board of Public Utilities (BPU) is not a not a legally separate entity of the Unified Government. As such, the BPU is a part of the Unified Government's primary government. However, the BPU's operational and administrative control for provision of electric and water utilities is under a separate six-member elected board of directors (the Board).

Blended Component Units – The Unified Government Public Building Commission (PBC) was established to benefit the Unified Government and is governed by a five-member board. The Unified Government Board of Commissioners appoints all five members of the PBC Board and imposes its will on the PBC. The PBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by the Unified Government. The PBC finances the debt service of the revenue bonds by leasing the land and facilities to the Unified Government. The Unified Government guarantees the rentals under the PBC lease. The PBC has no power to levy taxes, and revenue bonds issued by the PBC are not included in any legal debt limitations of the Unified Government. For financial reporting, the financial activities of the PBC are accounted for within the capital project funds of the Unified Government's financial statements. Separate audited financial statements are not prepared by the PBC.

KCK 501 Minnesota, Inc. (KCK 501) was formed in June 2019 as a nonprofit support organization for the Unified Government for the purpose of leasing certain real property and constructing and leasing a grocery store in Kansas City, Kansas to be financed with the proceeds of a New Markets Tax Credit (NMTC) transaction. The Unified Government appoints a voting majority of the Board of KCK 501 and therefore has the ability to dissolve the entity. For financial reporting, the financial activities of KCK 501 are accounted for within the capital projects funds of the Unified Government's financial statements. Separate audited financial statements are prepared for KCK 501 and are available upon request from Unified Government management.

KCK 501 Minnesota ALL, Inc. (KCK ALL) was formed in June 2019 as a nonprofit support organization for the Unified Government for the purpose of leasing certain real property and constructing and leasing a grocery store in Kansas City, Kansas to be financed with the proceeds of a New Markets Tax Credit (NMTC) transaction. The Unified Government appoints a voting majority of the Board of KCK ALL and therefore has the ability to dissolve the entity. For financial reporting, the financial activities of KCK ALL are accounted for within the special revenue funds of the Unified Government's financial statements. Separate audited financial statements are prepared for KCK ALL and are available upon request from Unified Government management.

## **B. Government-wide and Fund Financial Statements**

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

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

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

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

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

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

Franchise taxes and licenses associated with the current fiscal period are all considered to be susceptible to accrual and thus have been recognized as revenue of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period are considered susceptible to accrual as revenue of the current period. All other revenue items are considered measurable and available only when cash is received by the government.

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

The Unified Government reports the following major governmental funds:

The *General Fund* is the Unified Government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Capital Projects Fund* accounts for the acquisition of capital assets or construction of major capital projects not being financed by proprietary funds.

The *Economic Development Fund* accounts for the servicing of tax increment financing, transportation development and sales tax obligation bonds.

The *Special Grants Fund* accounts for grant revenues and related expenditures in areas of Law Enforcement, Supportive Housing, Aging, Health, Community Correction, District Court, District Attorney, and other grants. A legal operating budget for this fund is not required; therefore, a budgetary schedule is not included in this financial report.

*Proprietary Funds* account for activities that are often seen in the private sector and are operated in a similar manner as in the private sector. The Unified Government reports the following major proprietary funds:

The *Sewer System Fund* provides financing for water pollution control and is responsible for day-to-day and future operations, routine system maintenance and payment on bonded indebtedness.

The *Kansas City, Kansas Board of Public Utilities (BPU)* is an administrative agency of the Unified Government. The BPU operates and maintains the water and electric utilities owned by the Unified Government.

Additionally, the Unified Government reports the following fund types:

The *Internal Service Funds* account for workers' compensation reserves, employee health benefits reserves, and cafeteria plan reserves that provide services to other departments on a cost-reimbursement basis.

The *Custodial Funds* are custodial in nature and use the economic resource measurement focus. Custodial funds, which are in the *fiduciary fund* category, are accounted for using the accrual basis of accounting. These funds are used to report resources held by the Unified Government in a custodial capacity for tax collection and related disbursements to other governments, as well as amounts held in a fiduciary capacity for remittance to individuals, private organizations, or other organizations.

Amounts reported as *program revenues include* charges to customers or applicants for goods, services, or privileges provided; operating grants and contributions; and capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues and include all tax revenues.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating revenue includes activities that have characteristics of exchange transactions, including charges for services. Non-operating revenue includes activities that have the characteristics of non-exchange transactions, such as grants, subsidies, and investment income. Operating expenses for enterprise funds and internal service funds include the cost of sales and services administrative expenses, and depreciation on capital assets. All expenses not meeting the above criteria are classified as non-operating.

The BPU's accounting policies conform to the requirements for regulated operations. In accordance with these rules, the BPU records certain costs or credits as deferred charges or credits when it is probable that future rates



established by the Board permit recovery of specific costs or require these credits to be returned to ratepayers. The BPU applies the provisions of GASB Accounting Standards Codification Section Re10, *Regulated Operations*, as appropriate.

**Estimates.** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of certain assets, liabilities, revenues, expenditures, expenses and other disclosures. Accordingly, actual results could differ from those estimates.

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

##### **1. Cash and Investments**

The Unified Government maintains a cash and investment pool that is available for use by all funds except the BPU. The pool has the general characteristics of demand deposit accounts, in that each fund may deposit additional cash at any time and, effectively, may withdraw cash at any time without prior notice or penalty. The pooled cash is invested to the extent available in authorized investments. Each fund's portion of the pool is displayed on their balance sheet as "Cash and temporary investments." The balance sheet also includes two other accounts for restricted cash and investments of the Government. Restricted cash consists of assets held by trustees and various reserves required by revenue bond ordinances. For purposes of the statements of cash flows, the Government considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

State statutes authorize the Government to invest in temporary notes of the Government, time deposits, United States Treasury notes, repurchase agreements, a municipal investment pool established through the trust department of commercial banks which have offices in Wyandotte County, and the Kansas Municipal Investment Pool. This pool is not an SEC registered pool. The Pooled Money Investment Board (PMIB) provides the regulatory oversight for this pool. The reported value of the pool is the same as the fair value of the pool shares. Investments are stated at amortized cost which approximates fair value.

In addition to the preceding investments, state statutes authorize the Unified Government to invest proceeds of bonds and temporary notes in direct U.S. government and agency obligations, certificates of deposits with banks located in Wyandotte County, repurchase agreements, investment agreements with financial institutions including broker/dealers whose obligations are rated in one of the three highest rating categories by either Moody's or Standard and Poor's, mutual funds whose portfolio consists entirely of obligations of the U.S. government, agencies, and bonds issued by any municipality of the State of Kansas. Cash deposits are held with banks insured by Federal Deposit Insurance Corporation (FDIC) and acceptable collateral is maintained for amounts above FDIC limits, equal to or greater than 105% of the funds deposited at all times.

The Government maintains compensating balances with its depository bank to offset charges for check clearing and other services.

Interest income of the investment pool is allocated based on monthly fund balances to the debt service, capital projects and enterprise funds with the remaining balance allocated to the General Fund.

BPU investments consist of deposits, repurchase agreements, certificates of deposit, money market funds, and U.S. Treasury securities, which are recorded at estimated fair value as determined by market prices. BPU's investment policies are governed by the BPU's Charter Ordinance, management policies, and statutes established by the State of Kansas. Securities are held by BPU's safekeeping agent. Cash deposits are held with

banks insured by Federal Deposit Insurance Corporation (FDIC) and acceptable collateral is maintained for amounts above FDIC limits, equal to or greater than 102% of the funds deposited at all times.

Investments are measured at fair value. Fair value is defined as the exchange price that would be received to sell an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction. There is a fair value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value.

## **2. Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-types activities are reported in the government-wide financial statements as “internal balances”.

**Property tax receivable.** In accordance with State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The Unified Government Treasurer is the tax collection agent for all taxing entities within Wyandotte County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied, with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the Unified Government Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property and are recorded as taxes receivable, net of anticipated delinquencies, with a corresponding amount recorded as deferred inflows of resources. The property tax receivable allowance is equal to 6.45% percent of outstanding property taxes at December 31, 2021.

**Sales tax receivable.** The Unified Government has a 2.625% local sales tax collected by the State and remitted to the Unified Government monthly. One-quarter of one percent is pledged for emergency medical service operations, three-eighths of one percent is pledged for public safety services and equipment and neighborhood infrastructure projects, and the remainder of the sales tax percentage is pledged for Unified Government operations. The accrued sales tax receivable represents the sales tax collected by merchants at year-end.

**Special assessments receivable.** As required by State statutes, projects financed in part by special assessments are financed through the issuance of general obligation bonds which are secured by the full faith and credit of the Government and are retired from the Government’s Debt Service Fund. Further, State statutes permit levying additional general ad valorem property taxes in the Government Debt Service Fund to finance delinquent special assessments receivable. Consequently, special assessments receivables are accounted for within the Government’s Debt Service Fund. Special assessment taxes are levied over a ten or fifteen-year period, and the annual installments are due and payable with annual ad valorem property taxes. The Government may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, the special assessment taxes levied are a lien on the property and are recorded as special assessments receivable in the Debt Service Fund with a corresponding amount recorded as deferred inflows of resources.

**Intergovernmental receivable.** The Unified Government has an intergovernmental receivable from the State of Kansas related to the State’s share of the annual appropriation Sales Tax Limited Obligation Revenue (STAR) Bonds. At December 31, the receivable is recorded in the Economic Development Fund, with a corresponding

amount recorded as deferred inflows of resources. See footnotes III.F. for further information on this receivable.

**Board of Public Utilities and Unified Government utilities accounts receivable and revenue.** The Kansas City, Kansas Board of Public Utilities is responsible for revenue collection of the Unified Government’s sewer system, stormwater and refuse collection services, as well as for the BPU’s electric and water utilities. The BPU utilizes cycle billing and accrues the amount of revenues for sales unbilled at the end of each reporting period. An estimate is made for the provision for uncollectible accounts based on an analysis of the aged accounts receivable and historical write-offs, net of recoveries. Additional amounts may be included based upon management’s evaluation of customer credit risks. Allowances for doubtful accounts totaled \$325,091 in fiscal year 2021. The BPU also provides billing service for the Sewer System Fund, Stormwater Fund and refuse collection services using the same procedures as described above. The BPU remits collected revenues monthly to the Government for associated utilities’ charges for service. The Unified Government accrues a receivable in the Sewer System Fund and Stormwater Fund for services provided, yet not collected at the end of the reporting period.

### **3. Inventories and Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Inventories of governmental funds are recorded as expenditures during the year of purchase. Inventories are stated at cost.

<b>Inventories:</b>	
Fuel	\$4,493,362
Material and supplies	20,152,252
Total	<u>\$24,645,614</u>

### **4. Restricted Assets**

Certain proceeds of the Unified Government’s enterprise fund bonded indebtedness, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited by applicable bond covenants. The BPU also requires certain resources of the utility system be classified as restricted assets for compliance with certain bonded indebtedness covenants. The “debt service reserve” account is used to segregate resources accumulated for principal and interest payments on bonds in the event that the net revenues of the utility system are less than or equal to 130% of the maximum annual debt service on the bonds. The “construction reserve” account is used to report resources set aside for acquiring, constructing and installing capital improvements. The “improvement and emergency” account is used to report resources set aside to finance major renewals, repairs and replacement and extraordinary or unforeseen expenditures.

### **5. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Government as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

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 capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

<b>Assets</b>	<b>Governmental Activities</b>	<b>Sewer System</b>	<b>EMS</b>
Land Improvements	30 years		
Machinery and equipment	6 to 10 years	6 to 10 years	5 to 10 years
Sewer lines		50 years	
Street and bridge infrastructure	10 to 40 years		
Structures and improvements	20 to 40 years		
Treatment plants and other facilities		33 years	
Other public domain infrastructure	30 years		
Computer Software	5 years		

<b>Assets</b>	<b>Stormwater</b>	<b>Public Levee</b>	<b>Sunflower Hills Golf Course</b>	<b>Stadium</b>
Land Improvements		30 years	30 years	
Machinery and equipment		6 to 10 years	5 to 10 years	
Sewer lines	50 years			
Structures and improvements			30 to 40 years	40 years
Treatment plants and other facilities	33 years			

Depreciation for the BPU is computed on a straight-line basis using composite rates. In 2014, BPU engaged an independent third-party consulting firm to conduct a depreciation study to determine if existing depreciation rates remained applicable to the depreciable property groups. New depreciation rates resulting from the study were adopted during fiscal year 2015 as follows:

Production plant	1.70% to 9.69%
Transmission and distribution	1.36% to 8.76%
General plant	2.52% to 7.75%

Capital assets are reviewed for impairment whenever events or changes in circumstances indicate that the service utility of an asset has declined significantly and unexpectedly.

## 6. *Regulatory Assets and Deferred Inflows*

The Kansas City, Kansas Board of Public Utilities is subject to provisions of GASB Codification Section Re10, *Regulated Operations*, and has recorded assets and liabilities on its statements of net position resulting from the effects of the rate-making process, which would not be recorded under U.S. generally accepted accounting principles for nonregulated entities. Regulatory assets represent costs incurred that have been deferred because future recovery in customer rates is probable. Deferred inflows generally represent probable future reductions in revenue or refunds to customers. Management regularly assesses whether regulatory assets and deferred inflows are probable of future recovery or refund. If recovery or refund of regulatory assets or deferred inflows is not approved by the Board, which is authorized to approve rates charged to customers or is no longer deemed

probable, these regulatory assets or deferred inflows are recognized in the current period results of operations. Additionally, these factors could result in an impairment of utility plant assets if the cost of the assets could not be expected to be recovered in customer rates.

The BPU has an energy adjustment rate rider (ERC). Estimated retail tariffs are set to recover estimated fuel costs such as coal, natural gas, and purchases power. The ERC allows differences between these estimates and actual fuel and purchased power costs to be deferred as a regulatory asset or a deferred inflow depending on the nature of the variance between estimated and actual costs incurred.

## **7. Compensated Absences**

**Unified Government of Wyandotte County and Kansas City, Kansas employees.** The number of vacation days awarded to a permanent, full-time employee is dependent upon the individual employee's number of continuous years of service. The number of days of annual vacation range from 10 to 28 days for full-time regular employees, 15 to 30 days for command officers of the police and fire departments, and 216 to 288 hours for fire officers on 24-hour shifts. Selected part-time employees accrue one-half the number of hours accrued by full-time regular employees. Employees are not eligible to use the earned time until completion of their probationary period, defined as six months. If certain conditions are satisfied and if appropriate approval is received, an employee may carry over to the following year earned and unused vacation time. Payment of unused vacation leave will be made upon separation of employment.

Permanent, full-time employees also earn and accumulate sick leave time at the rate of 8-10 hours for each minimum month of service. Selected part-time employees accrue sick leave time at the rate of one-half the full-time rate (4-5 hours) for each minimum month of service. Unused sick leave may be carried over indefinitely. Payment of unused sick leave will be made upon separation of employment based on a prorated formula.

In January 2014, the Unified Government established a new "employee class" for new and future hires that have sick and vacation accrual rules that vary from the classic employees described above in effort to reduce leave accrual liability balances at separation from the Government.

In governmental fund financial statements, a liability is accrued when it has matured, for example, as a result of employee resignations and retirements. Proprietary fund types accrue vacation and sick pay as earned. The liabilities are based on current salary costs and the vested portion of accumulated benefits.

**BPU employees.** Under the terms of the BPU's personnel policy, employees are granted vacation and sick leave. In the event of termination, an employee is paid for accumulated vacation days. Employees may carry over a maximum of 80 hours of vacation hours for bargaining unit employees and 120 hours for non-bargaining unit employees. Sick leave can be accrued up to 1,760 hours. Employees who resign with at least fifteen years of service are paid for 75 percent of accumulated sick leave. All employees are paid for accumulated sick leave upon retirement or death.

The BPU accrues vacation and sick pay as earned. The liabilities are based on current salary costs and the vested portion of accumulated benefits.

## **8. Long-term Obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payables are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, regardless if withheld from the actual debt proceeds received, are reported as debt service expenditures.

## 9. Pensions

**Unified Government of Wyandotte County and Kansas City, Kansas employees.** The net pension liability (asset) is calculated as the difference between the actuarially calculated value of the projected benefit payments attributed to past periods of employee service and the plan's fiduciary net position. The total pension expense is comprised of the service cost or actuarial present value of projected benefit payments attributed to the valuation year, interest on the total pension liability, plan administrative expenses, current year benefit changes, and other changes in plan fiduciary net position less employee contributions and projected earnings on plan investments. Additionally, the total pension expense includes the annual recognition of outflows and inflows of resources due to pension assets and liability.

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

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

## 10. Equity Classifications

In the government-wide statements, equity is shown as net position and classified into three components:

- (1) Net investment in capital assets – consisting of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, leases, or other borrowings that are attributable to the acquisitions, construction, or improvements of those assets
- (2) Restricted net position – consisting of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The Unified Government and the BPU first utilize restricted resources to finance qualifying activities.
- (3) Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets”.



In the governmental funds, equity is shown as fund balance and classified into five components:

- (1) Non-spendable – Assets legally or contractually required to be maintained or are not in spendable form. Such constraint is binding until the legal requirement is repealed or the amount becomes spendable.
- (2) Restricted – Assets with externally imposed constraints such as those mandated by creditors, grantors and contributors, or laws and regulations. Such constraint is binding unless modified or rescinded by the applicable external body, laws or regulations.
- (3) Committed – Assets with a purpose formally imposed by the Unified Government Board of Commissioners (Board) using its highest level of authority, binding unless modified or rescinded by the Board. The highest level of authority for the Board when acting as a county governing body is a resolution. The highest level of authority for the Board when acting as a city is an ordinance.
- (4) Assigned – Comprises of amounts intended to be used for specific purposes that are neither restricted nor committed. Intent is expressed by a) the Unified Government Board of Commissioners (Board) or b) a body or official to whom the Board has delegated the authority. The Board has delegated authority to the County Administrator and Department Heads to assign amounts to be used for specific purposes as prescribed by the Unified Government's Fund Balance Policies.
- (5) Unassigned – All amounts not included in the other fund balance classifications. The general fund shall be the only fund to report positive unassigned fund balance. All other governmental funds may report negative unassigned fund balance.

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

### **11. *Deferred inflows of Resources/Deferred Outflows of Resources***

In addition to assets, the statement of financial 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. The Government has three items that qualify for reporting in this category in the government-wide statement of net position and proprietary funds statement of net position, deferred charge on refunding, deferred outflows for pensions and deferred outflows for OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. See Note IV. E. and IV. F., respectively, for more information on the deferred outflows for pensions and OPEB.

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 a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Government has five types of items, unavailable revenue, deferred revenue, deferred charge on refunding, deferred inflows for OPEB and deferred inflows for pensions, which qualify for reporting in this category. Unavailable revenue, which arises only under a modified accrual basis of accounting, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from three sources: intergovernmental receivable, interest receivable, and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred revenues are reported in both the government-wide statement of net

position and the governmental funds balance sheet for property tax receivable. Property taxes are not recognized as revenue until the period for which they are levied. A deferred charge on refunding results from the difference in carrying value of refunded debt and its reacquisition price. The amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The last items, deferred inflows for pensions and OPEB, are reported in both the government-wide statement of net position and the proprietary funds statement of net position. See Note IV. E. and IV.F., respectively, for more information on the deferred inflows for pensions and OPEB.

## **12. *Payment-in-Lieu of Taxes (PILOT)***

The BPU is exempt from federal and state income taxes and local property taxes because it is an administrative agency of the Unified Government. However, the BPU is required by a Charter Ordinance to pay a percentage of gross operating revenues to the Unified Government. The Charter Ordinance established a range of 5.0% to 15.0%. Currently, the payment-in-lieu of taxes is established at 11.9%, which amounted to \$31,715,220 during 2021. The PILOT is billed and collected by the BPU through incorporation in the rates as a supplemental rate rider. PILOT revenues and expenses are recorded as transfers in and transfers out in the General Fund and BPU Fund, respectively.

In addition to these payments to the Unified Government, the BPU also contributes free services to the Unified Government, such as electricity, water, street lighting, fire hydrant services, traffic signals, and billing and collection of sewer, stormwater and refuse collection service charges at no charge. These service contributions are approximated at \$10,039,263 or 3.18% of the BPU's total operating revenue for 2021.

## **13. *Pending Governmental Accounting Standards Board Statements***

GASB Statement No. 87, *Leases*, improves accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resource based on the payment provisions of the contract. It establishes a single model for lease accounting based on foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Provisions of this statement are effective for financial statements for the Unified Government's fiscal year ending December 31, 2020, and now postponed until December 31, 2022 per GASB Statement No. 95.

GASB Statement No. 91, *Conduit Debt Obligations*, provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The provisions of this statement were originally effective for the financial statements for the Unified Government's fiscal year ending December 31, 2020, and now postponed until December 31, 2022 per GASB Statement No. 95.

GASB Statement No. 92, *Omnibus 2020*, enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics including: effective date of GASB 87 for interim financial reports; intra-entity transfers between primary governments and component unit pension or OPEB plans; applicability of Statements No. 73 and 74 for reporting assets accumulated for postemployment benefits; applicability of certain requirements of GASB 84 to

postemployment benefit arrangements; measurement of asset retirement obligations in government acquisitions; reporting by public entity risk pools for amounts recoverable from reinsurers or excess insurers; reference to nonrecurring fair value measurements in authoritative literature and terminology used related to derivative instruments. Certain provisions of this statement were effective upon issuance and did not impact the Unified Government's financial reporting, other provisions of this statement were originally effective for financial statements for the Unified Government's fiscal year ending December 31, 2021 and now postponed until December 31, 2022.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, provides guidance where some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The provisions of this statement were originally effective for financial statements for the Unified Government's fiscal year ending December 31, 2022, and now postponed until December 31, 2023 per GASB Statement No. 95.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset, for a period of time in an exchange or exchange-like transaction. This statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs), which is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The provisions of this statement are effective for financial statements for the Unified Government's fiscal year ending December 31, 2023.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, provides new accounting and financial reporting guidance for subscription-based information technology arrangements (SBITAs), which have become increasingly common among state and local governments in recent years. Statement 96 is based on the standards established in Statement 87, *Leases*. The new defines a SBITA as a contract that conveys control of the right to use a SBITA vendor's IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. The guidance requires governments with SBITAs to recognize a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability (with an exception for short-term SBITAs, those with a maximum possible term of 12 months) and provides guidance related to outlays other than subscription payments, including implementation costs, and requirements for note disclosures related to a SBITA. The provisions of this statement will be effective for financial statements for the Unified Government's fiscal year ending December 31, 2023.

GASB Statement No. 97, *Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, provides the following guidance: 1) increases consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; 2) mitigates costs associated with the reporting of certain defined contribution pension plans, defined contribution OPEB plans and employee benefit plans other than pension or OPEB plans as fiduciary component units in fiduciary fund financial statements; and 3) addresses relevance, consistency and comparability of the accounting and financial reporting for Internal Revenue Code Section 457 deferred compensation plans that meet the definition of a pension plan and for benefit provided through those plans. The first two provisions of this statement are effective immediately. The last provision will be effective for the Unified Government's fiscal year ending December 31, 2022.

GASB Statement No. 99, *Omnibus 2022*, enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics including: 1) classification and reporting of derivative instruments within the scope of Statement No. 53 that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument; 2) clarification of certain provisions in Statement No. 87, Statement No. 94 and Statement No. 96; 3) extension of the period during which the London Interbank offered Rate (LIBOR) is considered an appropriate benchmark interest rate of the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt; 4) accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program; 5) disclosures related to nonmonetary transactions; 6) pledges of future revenues when resources are not received by the pledging government; 7) clarification of provisions in Statement No. 34 related to the focus of the government-wide financial statements; terminology updates related to certain provisions of Statement No. 63; and 8) terminology used in Statement No. 53 to refer to resource flows statements. The provisions of this statement for items 1 and 2 are effective for financial statements for the Unified Government's fiscal year ending December 31, 2024, and December 31, 2023, respectively. All other provisions of this statement are effective upon issuance.

## **II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

### **A. Budgetary Information**

State statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds, debt service funds and enterprise funds, (unless the fund is specifically exempted by statute). Kansas statutes provide for the following sequence and timetable of the legal annual operating budget:

- Preparation of the budget for the succeeding calendar year on or before August 1st.
- Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
- Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing the budget timeline for adoption of the final budget has been adjusted to on or before September 20<sup>th</sup>. The municipality did hold a revenue neutral rate hearing this year.

The Unified Government has the following levels of budget control:

- The legal level of control is established at the fund level by State statutes which also permit the transfer of budgeted amounts from one object code or purpose to another within the same fund.

While the legal level of control is at the fund level, the Unified Government also has the following internal policies:

- The Unified Government further controls spending by requiring that no expenditures be committed that would exceed the amount appropriated for the spending category (e.g., Personnel Services, Contractual Services) without the department first obtaining approval. The following types of budget adjustments require department director approval and additional approval by the County Administrator's Office:
  - An appropriation of contingency funds
  - An appropriation of reserve funds
  - Budget adjustments that move funds between operating and capital budgets

- Budget adjustments within a fund that are equal to or greater than \$10,000

The following actions require budget director's approval before execution:

- Pre-Bid Contracts
- Capital Project Contracts
- Capital Equipment Purchases
- Changing status of an unfunded personnel position to funded or creation of a new personnel position.

The following budgetary controls have been implemented and will be adhered to by all departments and divisions:

- Budget adjustments from the salary accounts require department director, Chief Financial Officer, and County Administrator's Office approvals.
- Budget adjustments between other accounts with department director approval.
- Budget adjustments from one division to another division with both divisions being in the same fund with department director and the transferring division manager approvals.
- As allowed by State statute, the governing body can increase the fund level expenditures by amending the budget. An amendment may only be made for previously unbudgeted increases in revenue other than ad valorem taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after the publication, the hearing may be held, and the governing body may amend the budget at that time.

Budget comparison statements are presented for each budgeted fund showing the actual receipts and expenditures compared to budgeted receipts and expenditures. Transfers to close funds can exceed the amount budgeted for that object code. The Unified Government of Wyandotte County/Kansas City, Kansas budget amounts presented in the statements that compare actual expenditures to the budget are the amended amounts.

All unencumbered appropriations (legal budget expenditure authority) lapse at year-end, except for capital project funds appropriations that are carried forward until the project is completed or terminated. Encumbered appropriations are not re-appropriated in the ensuing year's budget but are carried forward until liquidated or canceled.

A legal operating budget is not required for the following Unified Government funds:

Capital Projects	
Public Building Commission	
Internal Service	
Special Revenue:	Community Development
Special Revenue:	KCK ALL, Inc.
Special Revenue:	Revolving Loan Fund
Special Revenue:	Special Grants
Special Revenue:	Special Law Enforcement
Debt Service:	Economic Development
Debt Service:	County Initiative to Fund Infrastructure
Capital Projects:	KCK 501, Inc.
Custodial Funds	

State budget schedules are provided for the following funds, for informational purposes, although not legally required:

Clerk's Technology Fund  
Register of Deeds Technology Fund  
Treasurer's Technology Fund

Controls over spending in the above non-budgeted funds, which are not subject to the legal budget requirements, are maintained by the review and internal appropriation process established by management.

### **B. Deficit Fund Equity/Budget Deficit**

At December 31, 2021, the Special Grants Fund had a deficit fund balance of \$2,922,057 which will be recovered next year when receivables become available. Community Development Fund had a deficit fund balance of \$555,892 which will be recovered from future intergovernmental revenues. The Emergency Medical Services Fund had a deficit fund balance of \$9,350,299 which will be recovered from future charges for services. The Public Levee Fund had a deficit fund balance of \$380,466 which will be recovered from future earned lease income.

For the period ending December 31, 2021, the Emergency Medical Services Fund actual expenditures exceeded budgeted expenditures by \$17,979.

## **III. DETAILED NOTES ON ALL FUNDS**

### **A. Cash and Investments**

#### ***1. Unified Government Cash and Investments***

The Unified Government (excluding the BPU) has adopted a formal Cash Management and Investment Policy that is reviewed and adopted annually. Primary objectives of investment activities are, in order of priority, safety, diversification, liquidity, maturity, and return on investment. The standard of care to be used by investment officials shall be the "prudent person standard" and shall be applied in the context of managing an overall portfolio. This rule states "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence would exercise in the management of their own affairs, not for speculation, but for investment, considering the first the safety and liquidity of their capital and next the probable income to be derived."

***Custodial Credit Risk.*** Custodial credit risk is the risk that in the event of a bank failure or failure of the investment counterparty, the Unified Government's deposits may not be returned to it, or it will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Government believes it has no custodial risk. All deposits with banks are collateralized at 105% of market value, as required by the Government's cash and investment policy, less insured amounts. The Unified Government requires that deposits be fully collateralized all times. Acceptable collateral for deposits follows the provisions of state law. Peak period collateral agreements are not permitted under the Unified Government's policy. As of December 31, 2021, except as noted below, the market value of assets pledged to the Unified Government as collateral exceeded amounts on deposit.

At December 31, 2021, in the event of the failure of the counterparty, KCK 501 will not be able to recover the value of its deposits that are in the possession of an outside party. At December 31, 2021, KCK 501's deposits exceeded FDIC Coverage by \$130,888 and is subject to custodial credit risk.

The Unified Government requires all security purchases be settled on a delivery versus payment basis with an independent third-party custodian designated by the Government. As of December 31, 2021, the Unified



Government had no investments in U.S. government agency securities which were held by the investment's counterparty.

**Interest Rate Risk.** Interest rate risk is the risk that the fair value of securities in the portfolio will fall due to changes in general interest rates. Through its investment policy, the Government manages this risk by structuring investments so that securities mature to meet cash flows of the general operating fund, and by investing general operating funds primarily in shorter-term securities. Additionally, the investment policy limits investments to a maximum stated maturity of four years.

**Credit Risk.** Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. Kansas law limits the types of investments that can be made. The Unified Government's investment policy does not impose any additional limitations. In accordance with the investment policy, credit risk is minimized by limiting investments to the safest types of securities, by pre-qualifying financial institutions, broker/dealers, intermediaries, and advisors with whom the Unified Government will do business, and by diversifying the investment portfolio so that potential loss on individual securities will be minimal. As of December 31, 2021, the securities underlying repurchase agreements included U.S. agency obligations not explicitly guaranteed by the U.S. Government. The securities had ratings of Aaa by Moody's and AA+ by Standard and Poor's. Investments in interest-earning investment contracts are not rated.

**Concentration of Credit Risk.** The Unified Government investment policy limits the amount of investments that can be placed with a single financial institution to no more than 25% of the total investment portfolio. The following maximum limits, by investment type, are also established:

<u>Investment Type</u>	<u>Maximum % of Portfolio</u>
Certificates of deposit	100%
U.S. Treasury bills or notes	100%
U.S. Government agency obligations	50%
Kansas Municipal Investment Pool	50%
Repurchase agreements	25%
Bank trust department municipal pools	25%
Temporary notes or no-fund warrants	10%

At December 31, 2021, the Unified Government did not hold more than 5% of its portfolio in any individual U.S. Government instrumentality issuer.

**Fair Value Measurements.** The Government categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the investment.

Level 1 inputs are quoted prices in active markets for identical assets.

Level 2 inputs are significant other observable inputs, either directly or indirectly observable, and fair value can be determined through models or other valuation methodologies.

Level 3 inputs are significant unobservable inputs in situations where there is little or no market activity for the asset or liability and the entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

The Unified Government has the following recurring fair value measurements as of year-end:

- Money market mutual funds are valued using quoted market prices (Level 1 inputs).
- U.S. treasuries, U.S government agencies and fixed income securities are valued using pricing models that maximize the use of observable inputs for similar securities (Level 2 inputs).
- Certificates of deposit are non-participating interest-earning investments contracts that are using the cost-based approach.
- The repurchase agreement is an overnight instrument, with the fair value of the collateral underlying the repurchase agreement in excess of the amount invested. Given the short-term nature of the agreement, it is measured at amortized cost.

At December 31, 2021, the Unified Government (excluding the BPU) had the following investments:

	<u>Investment Maturities (in Years)</u>			<b>Fair Value Hierarchy</b>
	<b>Fair Value</b>	<b>Less Than 1</b>	<b>1-5</b>	
Repurchase Agreements	\$ 287,903,000	\$ 287,903,000	\$ -	N/A
Certificates of Deposit	73,705,000	23,705,000	50,000,000	N/A
<b>Subtotal general operating portfolio</b>	<b>361,608,000</b>	<b>311,608,000</b>	<b>50,000,000</b>	
Assets held by trustee:				
U.S. Treasuries	398,119	398,119	-	Level 2
Money Market Mutual Funds	17,310,328	17,310,328	-	Level 1
U.S. government agencies	1,879,815	1,879,815	-	Level 2
<b>Subtotal assets held by trustee</b>	<b>19,588,262</b>	<b>19,588,262</b>	<b>-</b>	
<b>Total Investments</b>	<b>\$ 381,196,262</b>	<b>\$ 331,196,262</b>	<b>\$ 50,000,000</b>	

## **2. Kansas City, Kansas Board of Public Utilities Cash and Investments**

The BPU maintains a cash and investment program to pay for operating and capital requirements as well as for debt service requirements. The investment program is comprised of deposits, repurchase agreements, certificates of deposit, and U.S. Treasury securities. Other investments using U.S. agency instrumentalities and money market fund securities for the debt service program are managed by the bond trustee. Nearly all maturities of securities were less than one year. At December 31, 2021, the bank balance and certificates of deposit were \$523,308 which was covered by federal depository insurance and collateral held in safekeeping in the BPU's name.

The BPU has an investment policy that regulates investments in securities that have objectives of safety of principal, liquidity with all investments in U.S. dollars, and investment returns optimized within the constraints of safety and liquidity. Eligible securities are specific to Kansas State Statutes and the BPU's bond indenture agreements. All securities owned by BPU are in conformance with the investment policy.

**Custodial Credit Risk.** The BPU believes it has no custodial risk. All deposits with banks are collateralized at 102% of market value, as required by the BPU's cash and investment policy and Kansas state statute, less insured amounts. All securities are registered in the name of the BPU and held by a third-party safekeeping agent. Investments in money market mutual funds are not exposed to custodial risk because their existence is not evidenced by securities that exist in physical or book entry form.

**Interest Rate Risk.** The BPU minimizes the risk of market value changes by structuring the investment portfolio so that fixed income securities mature to meet cash requirements for debt service and other disbursement requirements for ongoing operations and by keeping maturities short.

**Credit Risk.** The BPU manages credit risk by requiring all investments meet the investment guidelines as established by the State of Kansas as described in K.S.A 12-1675 and 10-131. This requires all investments be in U.S. Treasury securities, in U.S. agency securities, or in any external investment pools, Money Market Mutual Funds, or Repurchase Agreement securities be the highest rated by nationally recognized rating agencies. All the BPU's securities including money market funds are AAA rated by Moody's. Any bank deposits and including certificates of deposit are fully collateralized by the FDIC or other qualifying securities. All securities held by the BPU meet the credit quality objective.

**Concentration of Credit Risk.** The BPU manages credit risk by requiring all investments meet the investment guidelines as established by the State of Kansas in K.S.A. 12-1675 and 10-131 and diversifying investment holdings to avoid high concentration of any one security issuer. The BPU has a concentration of credit risk where it holds more than 5% of its investment portfolio in any one security issuer other than U.S. Treasury securities and in investment pools. The BPU did not hold more than 5% of its investment portfolio in any one security issuer as of December 31, 2021.

The fair values, as determined by market prices, of the BPU's investments at December 31, 2021 are as follows:

	Investment maturities			Fair Value Hierarchy
	Fair Value	Less Than 6 months	6-12 months	
Cash and CD's	\$ 523,308	\$ 523,308	\$ -	N/A
Repurchase Agreements	52,493,802	52,493,802	-	N/A
Money market funds	<u>28,517,638</u>	<u>28,517,638</u>	-	N/A
<b>Total Investments</b>	<b><u>\$ 81,534,748</u></b>	<b><u>\$ 81,534,748</u></b>	<b><u>\$ -</u></b>	

A reconciliation of cash and investments are as follows:

	<u>Unified Government</u>	<u>BPU</u>	<u>Total</u>
Cash on hand	\$ 23,688	\$ -	\$ 23,688
Carrying amount of deposits	20,649,027	523,308	21,172,335
Cash with others	1,771,782	-	1,771,782
Investments	361,608,000	81,011,440	442,619,440
Investments, assets held by trustee	19,588,262	-	19,588,262
<b>Total</b>	<b><u>\$ 403,640,759</u></b>	<b><u>\$ 81,534,748</u></b>	<b><u>\$ 485,175,507</u></b>
	<u>Unified Government</u>	<u>BPU</u>	<u>Total</u>
Cash and temporary investments	\$ 193,645,571	\$ 44,337,909	\$ 237,983,480
Restricted cash and investments	209,995,188	37,196,839	247,192,027
<b>Total</b>	<b><u>\$ 403,640,759</u></b>	<b><u>\$ 81,534,748</u></b>	<b><u>\$ 485,175,507</u></b>

## **B. Capital Assets**

Capital asset activity for the year ended December 31, 2021, was as follows:

<b>Governmental activities:</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
Capital assets, not being depreciated:				
Land	\$ 27,081,958	\$ -	\$ -	\$ 27,081,958
Construction in progress	23,931,437	26,484,365	22,680,616	27,735,186
Total capital assets, not being depreciated	51,013,395	26,484,365	22,680,616	54,817,144
Capital assets, being depreciated:				
Buildings	220,103,700	9,619,900	-	229,723,600
Improvements other than buildings	43,673,072	928,970	-	44,602,042
Machinery and equipment	74,257,387	7,479,883	1,662,935	80,074,335
Infrastructure	679,202,810	12,132,871	-	691,335,681
Total capital assets, being depreciated	1,017,236,969	30,161,624	1,662,935	1,045,735,658
Less accumulated depreciation for:				
Buildings	106,993,133	4,651,943	-	111,645,076
Improvements other than buildings	22,653,509	905,019	-	23,558,528
Machinery and equipment	53,225,416	4,691,693	1,636,982	56,280,127
Infrastructure	297,487,549	18,045,912	-	315,533,461
Total accumulated depreciation	480,359,607	28,294,567	1,636,982	507,017,192
Total capital assets, being depreciated, net	536,877,362	1,867,057	25,953	538,718,466
Governmental activities capital assets, net	\$ 587,890,757	\$ 28,351,422	\$ 22,706,569	\$ 593,535,610

Business-type activities	Beginning			Ending
	Balance	Increases	Decreases	Balance
Capital assets, not being depreciated:				
Land	\$ 4,745,576	\$ -	\$ 94,065	\$ 4,651,511
Sewer-Construction in progress	32,598,632	34,111,866	1,928,400	64,782,098
Stormwater -Construction in progress	12,887,152	5,291,118	3,204,804	14,973,466
BPU-Construction in progress	91,252,887	38,379,394	25,472,592	104,159,689
Total capital assets, not being depreciated	141,484,247	77,782,378	30,699,861	188,566,764
Capital assets, being depreciated:				
Buildings and improvements	4,453,927	1,408,394	-	5,862,321
Improvements other than buildings	3,838,706	-	-	3,838,706
Sewer lines	201,729,240	1,928,400	-	203,657,640
Treatment plants and facilities	128,691,282	9,922,764	-	138,614,046
Machinery and equipment	54,768,817	1,931,311	192,786	56,507,342
BPU Plant and equipment	1,846,536,883	24,499,799	257,754	1,870,778,928
Total capital assets, being depreciated	2,240,018,855	39,690,668	450,540	2,279,258,983
Less accumulated depreciation for:				
Buildings and improvements	1,257,981	147,215	-	1,405,196
Improvements other than buildings	2,763,721	82,594	-	2,846,315
Sewer lines	97,407,980	3,610,270	-	101,018,250
Treatment plants and facilities	62,249,616	2,042,771	-	64,292,387
Machinery and equipment	41,783,621	2,372,779	192,786	43,963,614
BPU Plant and equipment	867,940,972	34,587,303	22,762	902,505,513
Total accumulated depreciation	1,073,403,891	42,842,932	215,548	1,116,031,275
Total capital assets, being depreciated, net	1,166,614,964	(3,152,264)	234,992	1,163,227,708
Business-type activities capital assets, net	\$ 1,308,099,211	\$ 74,630,114	\$ 30,934,853	\$ 1,351,794,472

Certain reclassifications were done to beginning balances to correspond with current year presentation.

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

<b>Governmental activities:</b>	
General government	\$ 1,113,554
Health and welfare	94,931
Public safety	3,373,829
Judicial	46,174
Highways and streets, including depreciation of general infrastructure assets	21,204,896
Planning and development	1,954,037
Culture and recreation	507,146
Total depreciation expense - governmental activities	<u>\$ 28,294,567</u>
<b>Business-type activities:</b>	
Sewer system	\$ 5,777,305
Sunflower Hills Golf Course	96,196
EMS	1,262,254
Stormwater Enterprise	986,599
Stadium	133,275
BPU	34,587,303
Total depreciation expense - business-type activities	<u>\$ 42,842,932</u>

### C. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of December 31, 2021, is as follows:

<b>Interfund receivables and payables:</b>		
	<b>Interfund Receivables</b>	<b>Interfund Payables</b>
General	\$ 5,929,984	\$ 186,245
Capital Projects	1,731,288	10,218,037
Economic Development fund	-	175,725
Special grants fund	16,460	4,566,793
Nonmajor governmental funds	233,932	987,052
Sewer System enterprise fund	9,283,819	1,769,451
Non-major internal service	-	151,606
Nonmajor enterprise funds	1,074,556	215,130
<b>Total</b>	<b>\$ 18,270,039</b>	<b>\$ 18,270,039</b>

Interfund balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. The interfund payables due from certain nonmajor governmental funds include amounts owed to the General Fund for the reimbursement of certain indirect costs.

The composition of interfund transfers for the year ended December 31, 2021, is as follows:

	<b>Transfers In:</b>							
	General	Capital Projects	Economic Development	Special Grants	Non-Major Governmental	Non-Major Internal Service	Sewer	Non-Major Enterprise
<b>Transfers Out:</b>								
General	\$ -	\$ 3,234,148	\$ -	\$ 2,707	\$ 2,055,840	\$ 298,207	\$ 430,000	\$ 15,000
Capital Projects	-	-	8,873,826	-	1,708,933	-	24,973,980	502,704
Nonmajor Governmental	-	5,050,383	291,498	-	-	-	-	1,333,584
Sewer	-	54,851,964	-	-	219,675	49,430	-	-
BPU	31,715,220	-	-	-	-	-	-	-
Nonmajor Enterprise fund	2,256,000	879,164	-	-	18,403	-	-	-
	<b>\$33,971,220</b>	<b>\$64,015,659</b>	<b>\$ 9,165,324</b>	<b>\$ 2,707</b>	<b>\$ 4,002,851</b>	<b>\$ 347,637</b>	<b>\$25,403,980</b>	<b>\$ 1,851,288</b>
								<b>\$ 138,760,666</b>

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

In 2021, PILOT revenues and expenses of \$31,715,220 are recorded as transfers in and transfers out in the General Fund and BPU Fund, respectively. Additionally, the capital projects fund constructed capital assets in the amount of \$33,501,262, \$4,811,132 and \$1,079,453 to the Sewer System Fund, Stormwater Fund and Stadium Fund, respectively. This activity is shown as an expenditure from the capital project fund and capital contribution revenue to the Sewer System Fund, Stormwater Fund and Stadium Fund, in the fund financial statements. However, this activity is shown within transfers in the government-wide financial statements.



## D. Leases

### *Operating Leases*

The Public Levee is located in the Fairfax Industrial District. During 2014, a lease agreement was reached with a third party for a long-term ground lease. Under this agreement, existing structures were demolished, and the third party built a new industrial building. The third party retains ownership of the new industrial building. This agreement, which runs through December 31, 2072, covers only the ground that had an original cost of \$116,598.

In November 2010, the Unified Government entered into a lease with the Kansas Speedway Corporation to lease 2,000 parking spaces for use in connection with the Sporting KC soccer stadium. Annual lease payments for use of the parking spaces are \$375,594. Annual rent payments are adjusted every five years by the cumulative and compounded percentage increase in the Consumer Price Index. The last year the lease payment was adjusted was 2021. The initial term of the lease is through December 31, 2031.

The following is a schedule of future minimum rentals to be received on non-cancelable operating leases by the Public Levee and of future minimum rent payments to be made to the Kansas Speedway Corporation as of December 31, 2021:

Year ending December 31	Public Levee	Rent Payments
	Lease	for Parking
2022	\$327,878	\$375,594
2023	327,878	375,594
2024	327,878	375,594
2025	254,282	375,594
2026	266,451	375,594
Thereafter	9,562,385	1,877,970
<b>Total</b>	<b>\$11,066,752</b>	<b>\$3,755,940</b>

### *Capital Leases*

The Unified Government has equipment under various capital leases. To account for financing leases, the Government charges payments made during the fiscal period as debt service in governmental funds. In the year that the asset is received, the Government records the present value of future lease payments as a capital outlay expenditure and as an offsetting other financing source. The present value of payments due in future periods is shown as a liability in long-term debt.

Assets acquired under capital lease consist of the following:

	Governmental Activities	Business-type Activities	
		EMS	Sunflower Hills Golf Course
Machinery and equipment	<u>\$ 20,012,642</u>	<u>\$ 6,459,211</u>	<u>\$ 81,266</u>

Amortization of leased assets is included with depreciation expense on the Statement of Activities.

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

Year ended December 31,	Governmental Activities	Business-type Activities	
		EMS	Sunflower Hills Golf Course
2022	\$ 2,783,349	\$ 742,888	\$ 16,951
2023	2,421,335	742,888	16,951
2024	1,830,805	742,888	16,951
2025	1,830,805	742,888	16,951
2026	1,202,237	956,756	16,951
2027-2031	2,478,156	1,279,535	-
Total minimum lease payments	\$ 12,546,687	\$ 5,207,843	\$ 84,755
Less: Amount representing interest	(1,008,448)	(591,024)	(3,489)
<b>Present value of minimum lease payments</b>	<b>\$ 11,538,239</b>	<b>\$ 4,616,819</b>	<b>\$ 81,266</b>

#### E. Temporary Notes

Kansas law permits the issuance of temporary notes to finance certain capital improvement projects which will be refinanced with general obligation bonds. Prior to the issuance of the temporary notes, the Commission must take the necessary legal steps to authorize the issuance of general obligation bonds. Temporary notes issued may not exceed the aggregate amount of bonds authorized, are interest bearing, and have a maturity date not later than four years from the date of issuance. At December 31, 2021, the Unified Government had \$38,717,000 outstanding in temporary notes.

All temporary notes at December 31, 2021, have a maturity of no later than April 1, 2022. The interest rate of the 2021-1 temporary notes is 0.20%.

Temporary note activity for the year ended December 31, 2021 was as follows:

Outstanding Jan. 1, 2021	Issued	Redeemed	Outstanding Dec. 31, 2021
\$ 29,773,449	\$ 38,717,000	\$ (29,773,449)	\$ 38,717,000

## F. Long-term Liabilities

**Summary of Long-Term Liabilities.** The following is a summary of changes in long-term debt of the Unified Government for the year ended December 31, 2021:

	Outstanding January 1, 2021	Additions	Deletions	Outstanding December 31, 2021	Due Within 1 Year
<b>Governmental activities:</b>					
<b>General Obligation:</b>					
Private Placement:					
General obligation bonds	\$ 1,300,000	\$ -	\$ 130,000	\$ 1,170,000	\$ 130,000
Public Placement:					
General obligation bonds	223,974,868	26,775,000	14,909,375	235,840,493	18,433,562
Tax Increment Financed GO bonds	19,054,192	-	973,416	18,080,776	1,087,837
Unamortized premium	20,639,062	2,144,072	2,164,311	20,618,823	-
Unamortized discount	(6,302)	-	(736)	(5,566)	-
Bond anticipation notes	20,621,551	11,188,000	20,621,551	11,188,000	11,188,000
Notes Payable from direct placement	6,860,000	-	-	6,860,000	-
Compensated absences	42,549,403	7,401,142	4,553,883	45,396,662	3,567,559
Capital leases	10,770,999	2,984,042	2,216,802	11,538,239	2,512,862
Claims and judgments	600,000	12,998,518	498,518	13,100,000	13,100,000
Total pension liability	208,246	-	15,256	192,990	-
Claims incurred but not reported	8,069,000	34,732,052	35,854,052	6,947,000	4,740,908
Total OPEB liability	123,395,260	11,818,996	20,942,670	114,271,586	-
Net pension liability	197,252,831	44,892,306	94,261,690	147,883,447	-
Landfill closure/post-closure	270,000	-	54,000	216,000	54,000
<b>Total - General obligation</b>	<b>675,559,110</b>	<b>154,934,128</b>	<b>197,194,788</b>	<b>633,298,450</b>	<b>54,814,728</b>
<b>Limited Obligation:</b>					
Private Placement:					
Special obligation bonds	19,576,000	-	3,975,000	15,601,000	3,018,000
Revenue bonds	415,000	-	75,000	340,000	80,000
Transportation development bonds	5,910,000	-	835,000	5,075,000	430,000
Public Placement:					
Special obligation bonds	41,785,000	-	2,320,000	39,465,000	430,000
Revenue bonds	48,145,000	1,830,000	2,370,000	47,605,000	2,625,000
Transportation development bonds	9,265,000	-	885,000	8,380,000	715,000
Sales tax obligation bonds	48,931,374	-	2,299,693	46,631,681	2,485,475
Accreted interest on bonds	12,334,352	1,781,403	867,210	13,248,545	911,753
Unamortized premium	1,078,050	-	146,277	931,773	-
Unamortized discount	(618,457)	-	(51,004)	(567,453)	-
<b>Total - Limited obligation</b>	<b>186,821,319</b>	<b>3,611,403</b>	<b>13,722,176</b>	<b>176,710,546</b>	<b>10,695,228</b>
<b>Total</b>	<b>\$ 862,380,429</b>	<b>\$ 158,545,531</b>	<b>\$ 210,916,964</b>	<b>\$ 810,008,996</b>	<b>\$ 65,509,956</b>
	Outstanding January 1, 2021	Additions	Deletions	Outstanding December 31, 2021	Due Within 1 Year
<b>Business-type activities:</b>					
General obligation bonds	\$ 106,880,940	\$ 17,470,000	\$ 5,077,209	\$ 119,273,731	\$ 6,538,601
Unamortized premium	6,779,249	1,330,800	606,789	7,503,260	-
Capital leases	5,271,831	81,266	655,012	4,698,085	610,228
Sewer state revolving loan from direct placement	16,810,706	117,696	1,450,262	15,478,140	1,458,421
Compensated absences	6,268,875	422,431	1,035,690	5,655,616	444,454
Total OPEB liability	11,212,569	1,078,762	1,899,111	10,392,220	-
Net pension liability	17,808,240	3,966,833	8,619,003	13,156,070	-
<b>Subtotal</b>	<b>171,032,410</b>	<b>24,467,788</b>	<b>19,343,076</b>	<b>176,157,122</b>	<b>9,051,704</b>
BPU revenue bonds	618,205,000	-	25,395,000	592,810,000	26,360,000
Unamortized premium	38,964,165	-	1,780,199	37,183,966	-
State revolving loan	26,863,549	-	2,675,586	24,187,963	2,762,824
Intergovernmental loan	4,566,680	-	696,467	3,870,213	363,296
Compensated absences	8,108,600	1,404,600	902,700	8,610,500	1,404,602
Net pension liability	-	102,870,351	102,508,783	361,568	-
Total OPEB Liability	50,925,542	4,610,388	12,679,704	42,856,226	-
<b>Subtotal</b>	<b>747,633,536</b>	<b>108,885,339</b>	<b>146,638,439</b>	<b>709,880,436</b>	<b>30,890,722</b>
<b>Total</b>	<b>\$ 918,665,946</b>	<b>\$ 133,353,127</b>	<b>\$ 165,981,515</b>	<b>\$ 886,037,558</b>	<b>\$ 39,942,426</b>

For the governmental activities, compensated absences, claims and judgments and the total pension liability are generally liquidated by the General Fund. Compensated absences, total OPEB liability and net pension liability will be liquidated by the governmental funds share of these payroll related costs. Landfill closure and post closure care costs are expected to be liquidated by the Environmental Trust Fund.

**General Obligation and Special Assessment (Tax Increment Financing) Bonds.** The remaining debt service requirements for general obligation and special assessment bonds will be paid from the respective bond and interest funds with future property tax revenues and special assessment taxes.

At December 31, 2021, the bonds outstanding for the Unified Government consisted of the following:

Description and Purpose	Amount of Original Issue	Range of Final Maturity Dates	Range of Interest Rates	Amount Outstanding Dec 31, 2021
2009 GO Bonds	\$ 23,515,000	2009-2029	3.00-6.00%	\$ 625,000
2010 GO Bonds	110,330,000	2011-2031	0.70-5.70%	2,530,000
2011 GO Bonds	34,485,000	2012-2031	1.00-5.00%	1,750,000
2012 GO Bonds	15,975,000	2013-2022	1.00-4.00%	9,695,000
2013 GO Bonds	34,685,000	2013-2033	2.00-4.00%	14,560,000
2014 GO Bonds	34,865,000	2014-2034	2.00-4.00%	18,030,000
2015 GO Bonds	59,140,000	2015-2035	2.00-5.00%	35,085,000
2016 GO Bonds	49,370,000	2016-2036	2.00-5.00%	36,770,000
2017 GO Bonds	76,925,000	2017-2037	2.60-5.00%	70,360,000
2018 GO Bonds	35,475,000	2018-2038	3.125-5.00%	31,695,000
2019 GO Bonds	29,290,000	2020-2039	3.00-5.00%	26,425,000
2019 GO Bonds – direct placement	1,420,000	2020-2029	3.00%	1,170,000
2020 GO Bonds	83,130,000	2021-2040	0.57-4.00%	81,425,000
2021 GO Bonds	44,245,000	2022-2041	2.00-4.00%	44,245,000
<b>Total</b>	<b>\$632,850,000</b>			<b>\$374,365,000</b>

Annual debt service requirements to maturity for bonds outstanding of the Unified Government are as follows:

Year	Governmental Activities Public Placement		Governmental Activities Direct Placement	
	Principal	Interest	Principal	Interest
2022	\$19,521,399	\$9,868,110	\$130,000	\$35,100
2023	21,221,972	7,670,539	135,000	31,200
2024	20,671,455	6,880,669	140,000	27,150
2025	21,368,425	6,103,365	145,000	22,950
2026	21,335,445	5,290,927	150,000	18,600
2027-2031	89,828,725	15,051,353	470,000	28,350
2032-2036	41,163,848	4,777,790	-	-
2037-2041	18,810,000	629,753	-	-
<b>Total</b>	<b>\$253,921,269</b>	<b>\$56,272,506</b>	<b>\$1,170,000</b>	<b>\$163,350</b>

Business-Type Activities		
Year	Principal	Interest
2022	\$6,538,601	\$4,155,236
2023	6,968,029	3,718,074
2024	7,168,545	3,449,032
2025	7,456,575	3,167,829
2026	7,509,555	2,872,123
2027-2031	38,216,275	9,785,028
2032-2036	29,391,151	3,435,606
2037-2041	16,025,000	634,063
<b>Total</b>	<b>\$119,273,731</b>	<b>\$31,216,991</b>

The Series 2010G bonds were issued as taxable Qualified Energy Conservation Bonds. The Unified Government has elected to receive interest subsidy payments from the U.S. Treasury in an amount equal to the lesser of the amount of interest payable on each interest payment date, or 62.4% of the amount of interest which would have been payable with respect to the bonds if the interest were determined at applicable tax credit rates for the bonds. In 2021, the Unified Government received \$277,334 of interest subsidies related to these bonds.

The Series 2014C and 2015C bonds were issued to pay a portion of the costs of constructing certain emergency communications facilities and buildings to be operated by the Unified Government. The BPU agreed to pay 17% of the costs of these facilities, which will be owed on each debt service payment date. The Series 2018A bonds were issued in part to improve certain infrastructure to be maintained by the Unified Government. The BPU has agreed to pay 50% of the costs of these improvements, which will be owed on each debt service payment date.

***Sales Tax Limited Obligation Bonds.*** Sales tax special obligation revenue bonds (STAR bonds) are authorized to be issued pursuant to K.S.A. 12-17,160, et seq., as amended (the STAR Bond Act). The STAR Bond Act provides a form of tax increment financing that enables the issuance of bonds payable from certain State and local sales and compensating use tax revenues and transient guest tax revenues generated from STAR bond projects constructed within a STAR bond project district. To implement STAR bond financing, a local government must adopt a resolution that specifies a proposed STAR bond project district's boundary and describes the overall district plan, hold a public hearing on the district and plan, and pass a resolution that establishes the STAR bond project district. Additionally, there may be one or more projects within a STAR bond district.

In connection with the issuance of STAR bonds, the Unified Government and the State of Kansas enter into Tax Distribution Agreements. The agreements provide that the principal of, accreted value, and interest on the STAR bonds will be paid proportionally by the Unified Government and the State of Kansas, based on each entity's respective share of sales taxes generated within the district. The proportional shares may vary by bond issue, as described in the "Tax Distribution Details" in the table below. These proportional shares may change in the future if the sales taxes assessed by the local or state governments are modified.

Certain STAR bonds, as listed in the table below, include an Annual Appropriation covenant. As issuer of the bonds, the Unified Government may, but is not obligated to, budget and appropriate local sales tax from outside the district to the extent that sales tax collections from the district are unavailable or insufficient for annual debt service requirements.

Certain bond issues have "Turbo Redemption" provisions. Pledged tax revenue received in excess of amounts required for mandatory debt service payments or for various reserve account requirements will be used to redeem the bonds early. It is therefore expected that payment in full of principal on these bond series will be made earlier than their respective maturity dates.

Issue	District / Project	Original Amount	Annual Appropriation Covenant	Other Features	Tax Distribution Details
<b>Serial/Term Bonds:</b>					
1999 KISC Capital Appreciation Bonds (CABs)	Kansas International Speedway	\$24,300,413	Yes		28% local tax revenues / 72% State sales tax revenues
2014 KISC Refunding	Kansas International Speedway	10,885,000	Yes	Issued on a parity lien basis with the 1999 KISC CABs.	28% local tax revenues / 72% State sales tax revenues
2015A	Vacation Village Project Areas 1 and 2A / Waterpark Project and Auto Plaza Project	72,900,000	No		23% local tax revenues / 77% State sales tax revenues
<i>Secured and payable from Incremental Tax Revenues generated solely from the Waterpark Project and Auto Plaza Project. For Project Area 2A, Incremental Tax Revenues include the excess of revenues over a Base Year amount, as defined in the Tax Distribution Agreement.</i>					
2015B	Vacation Village Project Areas 1 and 2A / Waterpark Project and Auto Plaza Project	12,260,000	Yes	Subordinate to 2015A bonds	23% local sales tax revenues / 77% State sales tax revenues
<i>Secured and payable from Incremental Tax Revenues generated solely from the Waterpark Project and Auto Plaza Project, and certain local sales and compensating use tax revenues and local transient guest tax revenues generated outside the STAR Bond District to the extent appropriated by the governing body of the Unified Government. For Project Area 2A, Incremental Tax Revenues include the excess of revenues over a Base Year amount, as defined in the Tax Distribution Agreement.</i>					
<b>Turbo Bonds:</b>					
2015 Capital Appreciation Bonds (CABs)	Vacation Village Project Area 4 / US Soccer National Training Facility and Village West	65,229,560	No	Village West included within Project Area 4 only upon payment in full of 2004 bonds, 2010B CABs, 2012 bonds and 2014 CABs.	20% local tax revenues / 80% State sales tax revenues
<i>Secured and payable from Incremental Tax Revenues generated solely from Project Area 4. Local and state tax revenues generated within the Village West Property are pledged to secure and will be applied solely to the payment of the Outstanding Village West STAR Bonds (2004 bonds, 2010B CABs, 2012 bonds and 2014 CABs) until the Outstanding Village West STAR Bonds are paid in full, at which time the Village East area will be included in Project Area 4. Incremental tax revenues are currently available to pay the 2015 bonds.</i>					

**STAR Bonds with Annual Appropriation.** Due to the presence of the Annual Appropriation covenant, the full amount of these outstanding bonds in the amount of \$26,942,348 is recorded with long-term debt of the Unified Government, along with any related transactions or account balances. A corresponding receivable, in the amount of \$19,913,966 is recorded for the amount of the contractual pledge from the State of Kansas for the estimated State share of sales tax revenues.

At December 31, 2021, STAR bonds outstanding with annual appropriation consisted of the following:

Description and Purpose	Amount of Original Issue	Range of Final Maturity Dates	Range of Interest Rates	Recorded with Unified Government Long-Term Liabilities				
				Local Pledge	Local Accreted Interest	State Pledge	State Accreted Interest	Total Accreted Value December 31, 2021
1999 KISC Bonds	\$ 24,300,413	2007-2027	4.20-5.25%	\$ 874,197	\$ 1,983,861	\$ 2,247,934	\$ 5,101,356	\$ 10,207,348
2014 KISC Refunding Bonds	10,885,000	2014-2027	2.00-5.00%	1,799,000	-	4,626,000	-	6,425,000
2015B Vacation Village Bonds	12,260,000	2015-2035	3.125-4.00%	2,371,300	-	7,938,700	-	10,310,000
<b>Total</b>	<b>\$ 47,445,413</b>			<b>\$ 5,044,497</b>	<b>\$ 1,983,861</b>	<b>\$ 14,812,634</b>	<b>\$ 5,101,356</b>	<b>\$ 26,942,348</b>

**STAR Bonds with No Annual Appropriation.** For these bond issues, the Unified Government records its proportional share of the outstanding obligation (see the “local sales tax” in the Tax Distribution Details of the table above). The Unified Government collects 100% of the sales taxes for these bonds, then records planning and development expenditures for amounts remitted to the State for its share of the principal and interest.



At December 31, 2021, STAR bonds outstanding with no annual appropriation consisted of:

Description and Purpose	Amount of Original Issue	Range of Final Maturity Dates	Range of Interest Rates	Recorded with Unified Government Long-Term Liabilities				State Accreted Interest	Total Accreted Value December 31, 2021
				Local Pledge	Local Accreted Interest	State Pledge			
2015 US Soccer Bonds	\$ 65,229,560	2034	6.75%	\$ 12,560,550	\$ 6,163,328	\$ 50,242,199		\$ 24,653,314	\$ 93,619,391
2015A Vacation Village Bonds	72,900,000	2015-2035	5.00-6.00%	14,214,000	-	47,586,000		-	61,800,000
<b>Total</b>	<u>\$ 138,129,560</u>			<u>\$ 26,774,550</u>	<u>\$ 6,163,328</u>	<u>\$ 97,828,199</u>		<u>\$ 24,653,314</u>	<u>\$ 155,419,391</u>

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

Governmental Activities		
Year	Principal	Interest
2022	\$ 2,485,475	\$ 2,426,464
2023	2,670,423	2,384,116
2024	2,872,728	2,326,962
2025	3,090,753	2,262,887
2026	3,317,229	2,188,906
2027-2031	10,074,923	8,348,561
2032-2036	22,120,150	33,051,857
<b>Total</b>	<u>\$ 46,631,681</u>	<u>\$ 52,989,753</u>

**Bonds Issued for Kansas International Speedway Corporation (KISC).** In 1999, the Unified Government issued Series 1999 Taxable Special Obligation Revenue Bonds for an original amount of \$71,340,000 to provide financing to the Kansas International Speedway Corporation (KISC) for construction of the Kansas Speedway. KISC is responsible for making semi-annual payments for principal and interest on the bonds. The obligation of KISC to make debt service payments is secured by a mortgage on the project site. Payments to the trustee are also backed by a policy of financial guaranty insurance issued by the MBIA Insurance Corporation and are guaranteed by the International Speedway Corporation under a Payment Guarantee Agreement. The Unified Government has also provided an annual appropriation commitment from local sales taxes collected, though this does not create a liability or general obligation debt of the Unified Government, nor constitute a pledge of the general credit, tax revenues, funds or moneys of the Unified Government, and does not obligate them to levy or pledge any form of taxation or make any appropriation or payments beyond those appropriated for the current fiscal year. Since the 1999 bonds were issued, the Unified Government has made no annual appropriations for payment of the bonds. The remaining amount outstanding as of December 31, 2021 is \$35,085,000. The bonds have a final maturity date of December 2027.

**Transportation Development District Sales Tax Revenue Bonds.** The Unified Government has created transportation development districts under K.S.A. 12-14,140 through 12-17,149. Under statute, creation of such districts allows the Government to impose a transportation development district sales tax, not to exceed 1%, with the revenues received therefrom pledged to pay bonds issued for projects within the established districts. Bonds issued under these statutes are special, limited obligations of the Unified Government, payable solely from revenues generated within the transportation development districts. The 2006 The Legends and 2013 Plaza at the Speedway bonds do not constitute a pledge of the full faith and credit of the Unified Government, and do not obligate the Unified Government to levy any form of taxation or to make any appropriation for their payment.

Description and Purpose	Amount of Original Issue	Range of Final Maturity Dates	Rate of Interest Rates	Amount Outstanding December 31, 2021
2006 The Legends	\$17,520,000	2006-2028	4.60-4.875%	\$8,380,000
2013 Plaza at the Speedway – direct placement	9,975,000	2013-2032	4.75-5.75%	5,075,000
<b>Total</b>	<u>\$27,495,000</u>			<u>\$13,455,000</u>

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

Year	Public Placement		Direct Placement	
	Principal	Interest	Principal	Interest
2022	\$ 715,000	\$ 408,525	\$ 430,000	\$ 291,813
2023	1,110,000	373,669	470,000	267,088
2024	1,195,000	319,556	510,000	240,063
2025	1,285,000	261,300	550,000	210,738
2026	1,380,000	198,656	590,000	179,113
2027-2031	2,695,000	190,613	2,525,000	348,163
<b>Total</b>	<b>\$8,380,000</b>	<b>\$1,752,319</b>	<b>\$5,075,000</b>	<b>\$1,536,978</b>

The Unified Government's outstanding transportation development district sales tax revenue bonds from direct placements contain a provision that in an event of default, outstanding amounts become immediately due if the Unified Government is unable to make payment.

**Special Obligation Bonds.** The Series 2016 Wyandotte Plaza bonds were issued as special obligation annual appropriation bonds. The bonds are payable solely from the amounts budgeted or appropriated out of the income and revenue generated for such a year. The 2012, 2016A, 2016B 39<sup>th</sup> and Rainbow bonds, 2013 Plaza at the Speedway bond, 2018 Legends CID Parking bonds, and 2020D City General Fund bonds were issued as a special obligation tax increment revenue bonds. The bonds are payable solely from property tax and sales tax revenue generated in the redevelopment district and certain moneys on deposit under the bond indentures.

Description and Purpose	Amount of Original Issue	Range of Final Maturity Dates	Range of Interest Rates	Amount Outstanding December 31, 2021
2012 39 <sup>th</sup> and Rainbow – direct placement	6,445,000	2012-2027	4.19%	3,655,000
2013 Plaza at the Speedway – direct placement	38,055,000	2013-2027	4.25%	9,190,000
2016A 39 <sup>th</sup> and Rainbow – direct placement	2,615,000	2016-2030	3.30%	1,990,000
2016B 39 <sup>th</sup> and Rainbow – direct placement	1,578,000	2016-2026	Variable	766,000
2016 Wyandotte Plaza	14,550,000	2028-2034	4.0-5.0%	10,975,000
2018 Legends CID Parking	26,805,000	2040	4.5%	22,790,000
2020 City General Fund	5,700,000	2022-2031	0.75-2.14%	5,700,000
<b>Total</b>	<b>\$ 95,748,000</b>			<b>\$ 55,066,000</b>

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

Year	Public Placement		Direct Placement	
	Principal	Interest	Principal	Interest
2022	\$ 430,000	\$ 1,631,002	\$ 3,018,000	\$ 708,942
2023	555,000	1,627,777	3,188,000	561,941
2024	560,000	1,623,337	3,021,000	407,250
2025	565,000	1,617,457	3,156,000	262,290
2026	575,000	1,610,677	1,130,000	110,131
2027-2031	5,990,000	7,548,905	2,088,000	100,143
2032-2036	8,000,000	6,327,750	-	-
2037-2041	22,790,000	3,589,425	-	-
<b>Total</b>	<b>\$39,465,000</b>	<b>\$25,576,330</b>	<b>\$15,601,000</b>	<b>\$2,150,697</b>

The Unified Government's outstanding special obligation bonds from direct placements contain a provision that in an event of default, outstanding amounts become immediately due if the Unified Government is unable to make payment.

**Pledged Revenues.** The Unified Government has pledged specific revenue streams to secure the repayment of certain outstanding debt issues. The corresponding debt issues are for projects described previously for Sales Tax Limited Obligation (STAR) Bonds and Transportation Development District (TDD) Sales Tax Revenue Bonds, as well as general obligation bonds issued to finance infrastructure and capital improvements in tax increment financing (TIF) districts. The following table lists those revenues and the corresponding debt issues, the amount and term of the pledge remaining, the current fiscal year principal and interest on the debt, the amount of pledged revenue recognized during the current fiscal year, and the approximate percentage of the revenue stream that has been committed:

Issue(s)	Type revenue pledged	Amount of pledge	Term of commitment	Percent of revenue pledged	Principal & Interest for 2021	Pledged revenues recognized in 2021
STAR bonds *	Sales and transient guest tax	\$ 385,484,645	Through 2035	100%	\$ 9,193,581	\$ 10,607,633
TDD bonds	Transportation development district sales tax	16,744,294	Through 2032	100%	2,505,839	2,663,406
TIF GO bonds	Incremental increase in property tax	22,626,805	Through 2033	100%	1,799,989	2,530,345
Special Obligation bonds (TIF)	Incremental increase in property tax	76,522,373	Through 2040	100%	8,827,195	10,186,006

\* Note the STAR Bond activity above includes the Unified Government's and the State's proportional share of the activity.

**Public Building Commission Revenue Bonds.** The Unified Government Public Building Commission (PBC) is a blended component unit of the Unified Government. The PBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by the Unified Government. The PBC finances the debt service of the revenue bonds by leasing the land and facilities to the Unified Government, which operates it. The Unified Government guarantees the rentals under the PBC lease. The PBC has no power to levy taxes, and revenue bonds issued by the PBC are not included in any legal debt limitations of the Unified Government. In 2013, the PBC issued series 2013A bonds for \$9,915,000 with interest rates ranging from 1.5-3.0%. In 2015, the PBC issued a direct placement series 2015A bonds for \$780,000 with an interest rate of 3.30%. In 2016, the PBC issued 2016B bonds for \$1,830,000 with interest rates ranging from 1.10- 2.90%. In 2018, the PBC issued series 2018A bonds for \$24,430,000 with interest rates ranging from 3.00-5.00% and series 2018B bonds for \$8,710,000 with interest rates ranging from 3.00-5.00%. In 2020, the PBC issued series 2020A bonds for \$2,725,000 with interest rates ranging from 2.00% - 2.25%, series 2020B bonds for \$4,435,000 with interest rates ranging from 2.00% - 2.25%, and series 2020C bonds for \$3,100,000 with interest rates ranging from 2.00% - 2.30%. In 2021, the PBC issued Series 2021A bonds for \$1,830,000 with interest rates ranging from 2.00% - 3.00%.

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

Year	Public Placement		Direct Placement	
	Principal	Interest	Principal	Interest
2022	\$ 2,625,000	\$ 1,571,270	\$ 80,000	\$ 11,220
2023	2,735,000	1,466,325	85,000	8,580
2024	2,815,000	1,365,160	85,000	5,775
2025	2,920,000	1,261,590	90,000	2,970
2026	3,025,000	1,161,150	-	-
2027-2031	13,140,000	4,282,519	-	-
2032-2036	13,435,000	2,340,856	-	-
2037-2041	6,910,000	378,006	-	-
<b>Total</b>	<b>\$47,605,000</b>	<b>\$13,826,876</b>	<b>\$ 340,000</b>	<b>\$ 28,545</b>

The purpose of the 2013A bond issuance was to pay a portion of the costs of constructing certain emergency communications facilities and buildings to be operated by the Unified Government. On December 10, 2012, the BPU agreed to pay 21% of the costs of these facilities, which will be owed on each debt service payment date. The purpose of the 2015A bond issuance was to pay for improvements to the Providence Medical Center Amphitheater. The 2016B bond issue was to pay for a Medical Clinic for the Unified Government employees. The 2018A and 2018B bond issuances were to pay for improvements to the juvenile justice facility and the courthouse and jail. The 2020A, 2020B, and 2020C bond issuances were to pay for improvements to the juvenile justice facility, courthouse and health department facility. The 2021 A bond issuances were to pay for improvements to the courthouse and adult jail facility.

**Bond Anticipation Notes.** The Unified Government long-termed financed \$11,188,000 of 2021 bond anticipation note in March of 2022. These notes are recorded in the governmental activities' column as long-term liabilities as of December 31, 2021.

**Proprietary Fund Revenue Bonds.** At December 31, 2021, the various proprietary funds had the following bonds outstanding:

Description and Purpose	Amount of Original Principal	Range of Final Maturity Dates	Range of Interest Rates	Amount Outstanding Dec 31, 2021
Sewer Sytem State Revolving Loan	\$ 40,046,592	2035	3.39-3.44%	\$ 15,478,140
<b>Subtotal</b>	<b>40,046,592</b>			<b>15,478,140</b>
BPU revenue bonds:				
2012 Refunding	110,830,000	2032	3.12-5.00%	1,195,000
2012B	79,540,000	2037	2.00-5.00%	2,030,000
2014 Refunding and improvement	190,620,000	2044	3.00-5.00%	133,380,000
2016A	114,165,000	2045	3.00-5.00%	114,165,000
2016B Refunding	42,545,000	2034	3.25-5.00%	39,150,000
2016C	56,265,000	2046	5.00%	56,265,000
2020A	17,010,000	2045	3.00%	16,525,000
2020B	231,535,000	2037	0.69-2.55%	230,100,000
<b>Subtotal</b>	<b>842,510,000</b>			<b>592,810,000</b>
<b>Total</b>	<b>\$882,556,592</b>			<b>\$608,288,140</b>

The utility system revenue bond debt service and reserve account is held in escrow in a bank acting as a trustee for the BPU. The utility system revenue bond indentures also provide for a bond reserve account to be held by the trustee for the future payments of principal and interest in the event the net revenues of the utility system are less than or equal to 130% of the maximum annual debt service on the bonds. All amounts are reported on the accompanying statement of net position as restricted assets.

The amount of BPU outstanding advance refunding of in substance defeased debt was \$155,755,000 as of December 31, 2021.

The revenue bond ordinances of the BPU require, among other things, that special reserves and accounts be established and maintained. Additionally, the ordinances require the BPU to establish rates and collect fees sufficient to pay the operating, maintenance and debt service costs of the utilities and to provide net operating income, before depreciation and payment in lieu of taxes, of at least 120% of the maximum annual debt service due on the outstanding bonds of the BPU. All of the BPU's utility plant facilities are pledged under the terms of the indentures. The BPU was in compliance with the above requirements as of December 31, 2021.

The Unified Government has entered into five agreements with the State of Kansas, Department of Health and Environment. These agreements resulted in the State loaning money to the Unified Government's Water Pollution Control Division for the purpose of capital expenditures to improve the sewer system. State Revolving Loan advances are made at the time for paying costs related to the approved loan. The State and Unified Government agreed on an amortization schedule for the entire amount of the loans. If the final loan amount is less than the approved total, an amended amortization schedule will be developed. The following chart represents the adopted amortization schedule and is not reflective of the amount actually borrowed and outstanding to date. The BPU also has loans with the Kansas Department of Health and Environment for the purpose of water capital improvements to be repaid over 33 years ending 2054.

Annual debt service requirements to maturity for the proprietary funds loan and revenue bonds are as follows:

Sewer System			BPU			
State Revolving Loan			Government Loans		Revenue Bonds	
Year	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 1,458,421	\$ 419,796	\$ 3,126,120	\$ 702,004	\$ 26,360,000	\$ 21,625,296
2023	1,579,858	376,760	3,226,196	610,180	27,500,000	20,484,483
2024	1,624,099	332,519	3,334,588	514,650	28,560,000	19,422,217
2025	908,864	292,384	2,211,933	427,284	29,275,000	18,713,426
2026	933,937	267,310	2,274,066	369,151	30,050,000	17,935,888
2027-2031	5,070,678	935,559	8,362,692	1,128,249	161,765,000	75,949,986
2032-2036	3,983,123	221,245	5,322,581	311,151	137,005,000	50,379,583
2037-2041	-	-	200,000	10,588	81,350,000	28,966,364
2042-2046	-	-	-	-	70,945,000	8,889,350
<b>Total</b>	<b>\$ 15,558,980</b>	<b>\$ 2,845,573</b>	<b>\$ 28,058,176</b>	<b>\$ 4,073,257</b>	<b>\$ 592,810,000</b>	<b>\$ 262,366,593</b>

In August 2021, the BPU entered into a Kansas Public Water Supply loan fund agreement, for which the amount is not to exceed \$25,000,000. The projects to be funded by this loan consist of construction of ground water storage at Argentine Pump Station, construction of a water transmission main from 90<sup>th</sup> and Parallel to I-435 and France Family drive, electrical improvements at the Nearman Water Treatment Plant, Parallel Pump Station and Milan Pump Station, and replacement of deteriorated water lines throughout the distribution system. As of December 31, 2021, the BPU has not drawn down on the loan.

BPU has pledged specific revenue streams to secure the repayment of certain outstanding debt issues. The corresponding debt issues are for utility system revenue bonds and the purpose of the debt is for the utility improvements. The following table lists those revenues, the amount and term of pledge remaining, the current year principal and interest on the debt, the amount of pledged revenue recognized during the current fiscal year, and the approximate percentage of the revenue stream that has been committed:

Issue(s)	Type revenue pledged	Amount of pledge	Term of commitment	Percent of revenue pledged	Principal & Interest for 2021	Pledged revenues recognized in 2021
Sewer State Revolving Loan	Net operating revenue of the Sewer Fund	\$ 18,404,553	Through 2035	100%	\$ 1,902,435	\$ 21,215,760
BPU debt issues	Electric and Water operating revenues	\$855,176,594	Through 2046	13.7%	\$ 47,982,646	\$ 57,579,175

### ***Refunding's of Long-Term Debt***

As of December 31, 2021, the Unified Government had \$1,420,000 of outstanding advance refunding of in substance defeased debt.

***Claims and Judgments.*** Various legal actions and claims against the Unified Government presently pending involve personal injury (including workers' compensation claims), alleged discriminatory personnel practices, property damages, civil rights complaints and other miscellaneous claims. The Unified Government generally follows the practice of recording liabilities resulting from claims and legal actions only when it is probable that a liability has been incurred and the amount can be reasonably estimated.

***Total Pension Liability.*** Reference Note IV.E. "Unified Government Plan" for further explanation.

The following schedule represents the annual payments required for Claims and Judgments and the Total Pension Liability:

<b>Year ended December 31,</b>	<b>Claims and Judgments</b>	<b>Total Pension Liability</b>
2022	13,100,000	40,284
2023	-	37,464
2024	-	34,842
2025	-	32,403
2026	-	30,135
2027-2031	-	17,862
<b>Total</b>	<b>\$ 13,100,000</b>	<b>\$ 192,990</b>

***Arbitrage Liability.*** In 1986, Federal tax law changed, making it illegal for an entity to issue tax-exempt debt, reinvest those proceeds in a tax-deductible instrument, and make an arbitrage profit on the differential in interest rates. A calculation was created which established the methodology for determining if the tax-exempt debt proceeds were invested to yield a profit. If a profit exists, all that profit must be paid to the U.S. Treasury. The Unified Government has bonds and temporary notes subject to arbitrage but does not have an arbitrage liability as of December 31, 2021.

### ***G. Non-Obligatory Debt***

***Conduit Debt.*** The Unified Government has issued revenue bonds not directly obligated by the Unified Government which are generally used to finance construction or renovation of facilities on government land or the acquisition of equipment. The bonds are paid solely from revenues generated from entities for whom the bonds are issued. The total amount at December 31, 2021 was \$596,837,890 for the Industrial Revenue Bonds, \$124,602,749 for Sales Tax Special Obligation Revenue Bonds and \$100,000 for the Single Family and Collateralized Mortgage Revenue Bonds. These bonds do not constitute an indebtedness or pledge of the faith and credit of the Unified Government, and accordingly have not been reported in the accompanying financial statements.

### ***H. Tax Abatement***

The Unified Government provides property tax abatements to encourage capital investment, employment opportunities and quality services for the benefit of the community. Tax abatements are the result of an agreement between the Unified Government and an outside party in which the Unified Government promises to



forgo tax revenues and the outside party promises to take specific actions that contributes to the economic development or benefits citizens of the Unified Government. The issuances of these abatements are pursuant to Section 13 of Article 11 of the Kansas Constitution and K.S.A. 12-1740 *et seq.* and 79-201a. The Economic Development Program “EDX” has the following criteria:

- Existence of Economic Benefit – The project must add to the local economy according to capital investment, producing value-added products and services, number of jobs created and associated payroll, and whether the project provides a positive fiscal and economic impact.
- Type of Business – The project shall be of a nature that is desirable and stimulates the local economy and improves the quality of life for its citizens.
- Compatibility with Adopted Plans – The project shall be consistent with the Unified Government Comprehensive Plan, any applicable corridor plans, and other plans of the Unified Government which may be relevant to the project.
- Excluded Business – The project may not be listed as prohibited by state law (K.S.A. 79-201a) or otherwise listed as ineligible under the Unified Government Tax Abatement Policy.
- Maintaining Existing Tax Base – The amount of property taxes or special assessments on the existing land and facilities shall under no circumstances be reduced for new development projects.
- Transfer of Ownership – The owner or lessee of any property that is all or partially exempt from ad valorem taxes as the result of the Unified Government having granted the exemption shall obtain the Unified Government written consent before transferring majority ownership of the property unless the transfer is to an affiliate or a related entity.

To obtain the exemption, an application must be submitted and is subject to the completion of a cost benefit analysis to determine the financial impact. For all exemptions, the County Appraiser determines the full value of the property, noting the value that has been exempted through the program. The County Treasurer computes the taxes due on the appraised value only on the taxable portion of the property. The percentage of the abatement can vary depending on the following factors: 1) the amount of capital invested, 2) development in targeted areas, 3) industry, 4) local employment rates for new hires, 5) utilization of minority, women and locally owned businesses, and 6) environmental design of facility. The maximum percentage of abatement provided for any project shall not exceed 75% and will be capped at 10 years in length. Each project receiving tax abatements shall be subject to a performance agreement. The performance agreement shall allow for a modification of the abatement, reducing the percentage of the abatement should the project be found non-compliant with the performance agreement. The amount of tax abated by the Unified Government in 2021 was \$8,173,748 (\$4,825,667 by Wyandotte County and \$3,348,081 by City of Kansas City, Kansas.)

## **I. Landfill Closure and Postclosure Care**

In 2004, the Kansas Department of Health and Environment (KDHE) issued an administrative “Order to Comply” to the Unified Government alleging the need for investigations into the alleged release of hazardous substances found to exist at the John Garland Park Landfill, which was operated from 1972-1974 by a third party and has been closed since then. The Unified Government conducted, with KDHE approval, certain investigations and conducted or prepared work plans for conducting in the future, certain remedial activities. In March 2008, the Unified Government and KDHE entered into a Consent Agreement requiring certain landfill closure activities, including annual landfill capital maintenance, periodic groundwater monitoring through the year 2025, and conversion of an existing passive landfill gas extraction system to an active gas extraction system. The Unified Government recorded a liability of \$216,000 the estimated cost for the remaining monitoring activities through 2025. The cost estimates are subject to change due to inflation, deflation, technology, laws and regulations. The Environmental Trust Fund will provide the primary source of funding for these costs.

## J. Restricted Assets

The balances of the restricted asset accounts are as follows:

General fund:	
Restricted for others	\$ 668,521
Capital projects fund:	
Debt service accounts	1,547,282
Capital projects fund:	
STAR bonds	2,964,338
Economic development Fund:	
STAR/TDD/TIF/SO bonds	15,102,377
Special grants:	
Restricted grants	18,326,909
Other governmental:	
Revolving loan fund	22,919
Special alcohol programs	38,135
Special asset	390,000
KCK ALL	121,635
KCK 501	380,888
Sewer revenue bonds:	
Debt service accounts	3,504,834
State Revolving Loan	844,576
Customer deposits - BPU	7,179,201
BPU Revenue bonds:	
Debt service accounts	19,994,388
Improvement and emergency account	1,500,000
Construction funds	8,523,250
Internal service funds:	
Workers' compensation	5,109,451
Self-insured health care	5,112,844
<b>Total restricted assets</b>	<b><u>\$ 91,331,548</u></b>

## K. Fund Balances

A summary of the components of fund balance reported in governmental funds, by purpose, is as follows:

Unified Government Components of Fund Balance December 31, 2021						
	Major			Nonmajor	Total	
	General	Capital Projects	Debt Service Economic Development	Special Revenue Special Grants	Other Governmental Funds	Governmental Funds
<b>Fund Balances:</b>						
<b>Non Spendable:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Restricted for:</b>						
Elections	-	-	-	-	265,009	265,009
Library	-	-	-	-	1,736,607	1,736,607
Register of Deeds - Technology	-	-	-	-	166,468	166,468
Clerk's Office - Technology	-	-	-	-	163,638	163,638
Treasurer's Office - Technology	-	-	-	-	107,874	107,874
Alcohol abuse, prevention, treatment programs	-	-	-	-	1,118,232	1,118,232
Community Corrections	-	-	-	93,896	-	93,896
Community Development	-	-	-	39,123	-	39,123
Road improvements and development	-	-	-	15,649	4,198,805	4,214,454
Road improvements and development - Debt Service	-	-	-	-	217,029	217,029
Police Department	-	-	-	15,649	5,043,455	5,059,104
Fire Department	-	-	-	3,912	3,800,456	3,804,368
Neighborhood Infrastructure	-	-	-	-	4,181,344	4,181,344
Enhancement of 911 System	-	-	-	-	443,270	443,270
Emergency Management	-	-	-	3,912	-	3,912
Sheriff Department	-	-	-	3,912	57,632	61,544
Public Safety	-	-	-	15,649	-	15,649
District Attorney	-	-	-	-	74,825	74,825
Child Support Enforcement	-	-	-	-	755,248	755,248
Mental Health Services	-	-	-	-	486,337	486,337
County Health Services	-	-	-	101,723	2,049,272	2,150,995
Senior Citizen Services	-	-	-	54,773	655,495	710,268
Development - Gap Financing	-	-	-	-	5,575,411	5,575,411
Transit	-	-	-	39,123	-	39,123
Parks and Recreation - Operations	-	-	-	3,912	274,179	278,091
Parks and Recreations - Capital Improvements	-	-	-	-	48,384	48,384
Development	27,713	-	-	-	-	27,713
Debt Service - General	-	41,282,551	-	-	12,375,278	53,657,829
Debt Service - Development	67,730	-	14,926,652	-	-	14,994,382
<b>Total</b>	<b>\$ 95,443</b>	<b>\$ 41,282,551</b>	<b>\$ 14,926,652</b>	<b>\$ 391,233</b>	<b>\$ 43,794,248</b>	<b>\$ 100,490,127</b>
<b>Committed to:</b>						
Promote Tourism and Convention	-	-	-	-	1,221,812	1,221,812
Promote Tourism and Convention - Capital Improvements	-	-	-	-	2,943,489	2,943,489
Inmate services	-	-	-	-	358,216	358,216
Future landfill remediation	-	-	-	-	628,428	628,428
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,151,945</b>	<b>\$ 5,151,945</b>
<b>Assigned to:</b>						
Subsequent years budget: appropriation of fund balance	5,101,326	-	-	-	-	5,101,326
Asset Acquisition	-	-	-	-	1,742,931	1,742,931
<b>Total</b>	<b>\$ 5,101,326</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,742,931</b>	<b>\$ 6,844,257</b>
<b>Unassigned:</b>	<b>59,674,181</b>	<b>-</b>	<b>-</b>	<b>(3,313,290)</b>	<b>(555,892)</b>	<b>55,804,999</b>
<b>Total fund balances:</b>	<b>\$ 64,870,950</b>	<b>\$ 41,282,551</b>	<b>\$ 14,926,652</b>	<b>\$ (2,922,057)</b>	<b>\$ 50,133,232</b>	<b>\$ 168,291,328</b>

#### IV. OTHER NOTE DISCLOSURES

##### A. Risk Management

The Unified Government's insurance coverage consists of both self-insurance and policies maintained with various carriers. Exposure to various risks associated primarily with weather related incidents such as wind, hail, tornado and storm damage is covered by property insurance. There have been limited settlements in excess of insurance coverage during any of the prior three fiscal years. There has been no significant change in insurance coverage from the previous fiscal year.

**Health Benefits and Accidents.** The Unified Government is both self-insured and fully insured for accident and health claims. Claims for Unified Government employees (except for BPU employees) are administered through a third-party administrator for the Government's self-insured plan. Premiums are paid by employer and employee contributions into an internal service fund and are available to pay claims and costs of an administrative service agreement. An excess insurance policy covers individual claims exceeding \$325,000. Incurred but not reported claims of \$3,569,000 have been accrued as a liability. In 2021, \$32,519,340 was paid for claims and administrative costs. The outstanding claims liability is calculated from historical data and future expectations. This includes an estimated liability for known claims as well as an estimated liability for claims incurred but not reported. The BPU is self-insured on essentially up to 100% of their health claims.

**Workers' Compensation.** The Unified Government is self-insured for workers' compensation. Premiums are paid from the General Fund and other operating funds into an internal service fund and available to pay claims, claim reserves and administrative costs of the program. An excess coverage insurance policy covers individual claims exceeding \$750,000. Incurred but not reported claims of \$3,378,000 have been accrued as a liability. During 2021, a total of \$3,334,712 was paid in benefits and administrative costs from the fund. The Unified Government Chief Legal Counsel makes significant estimates in determining amounts of unsettled claims under the self-insurance program. The outstanding claims liability is calculated from historical data and future expectations. This includes an estimated liability for known claims as well as an estimated liability for claims incurred but not reported. The BPU is self-insured to the first \$750,000 per employee / per occurrence for workers' compensation. All claims exceeding \$750,000 and up to \$35,000,000 per employee/per occurrence are fully insured.

**General Liability.** The Unified Government is also self-insured for liability claims with no premium paid to any insuring firm. All liability claims are reviewed, challenged if appropriate, and processed for payment at the agreed amount by the Legal Department. Kansas statutes limit the liability in tort cases to \$500,000. The BPU is responsible for the first \$500,000 of general liability and automobile insurance claims. In addition, any general liability or automobile claims greater than \$35,000,000 are responsibility of the BPU.

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

	<b>Workers' Compensation</b>	<b>Health Insurance</b>	<b>General Liability</b>	<b>BPU</b>
<b>December 31, 2019 Liability Balances</b>	<b>\$ 4,344,000</b>	<b>\$ 2,907,000</b>	<b>\$ 600,000</b>	<b>\$ 1,982,000</b>
Claims and changes in estimates	2,964,605	32,187,740	952,632	12,632,000
Claim payments	(2,038,605)	(32,295,740)	(952,632)	(12,800,000)
<b>December 31, 2020 Liability Balances</b>	<b>\$ 5,270,000</b>	<b>\$ 2,799,000</b>	<b>\$ 600,000</b>	<b>\$ 1,814,000</b>
Claims and changes in estimates	1,442,712	33,289,340	12,998,518	12,445,000
Claim payments	(3,334,712)	(32,519,340)	(498,518)	(12,066,000)
<b>December 31, 2021 Liability Balances</b>	<b>\$ 3,378,000</b>	<b>\$ 3,569,000</b>	<b>\$ 13,100,000</b>	<b>\$ 2,193,000</b>

## **B. Commitments and Contingent Liabilities**

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

***Economic Development Activities.*** The Unified Government has established tax increment financing (TIF), transportation development districts (TDD) and community improvement districts (CID) as allowed by state statutes. Incremental property and sales taxes generated in the districts are pledged to developers to repay certain costs incurred by the developers. Under these agreements, the Government is under no obligation to pay the developer for any shortfall, should the incremental revenues generated be insufficient to fully reimburse 100% of the costs incurred by the developer. During 2021, payments made under these agreements amounted to \$2,298,897 and the remaining certified project costs to be repaid as of December 31, 2021 totals \$275,175,590.

***Federal Consent Decree.*** On May 20, 2013, the United States District Court for the District of Kansas entered a Partial Consent Decree (PCD) between the Unified Government and United States Environmental Protection Agency (EPA). The State of Kansas was a defendant in the PCD along with the Unified Government. On September 28, 2016, the Unified Government submitted an Integrated Overflow Control Plan (IOCP) in accordance with the PCD. The plan was rejected, and the Unified Government worked with EPA to create a comprehensive IOCP that is anticipated to last 25 years. The IOCP is designed to comply with federal requirements in a manner that meets the following goals: protect human health, public safety and customer property and make continued progress towards improving water quality. Over the course of the next twenty-five years, the Unified Government committed to an aggressive \$900+ million plan that reinvests revenue in the existing sewer systems improvements and makes continued overflow reduction progress while providing some rate certainty to the citizens. A negotiated plan was accepted by the EPA and the US Department, and the Court approved our stipulation of settlement on May 20, 2020. The negotiated plan requires the Unified Government to implement approximately \$20,000,000 of ongoing sewer improvement projects in its 5-year capital improvement plan. In 2019, the IOCP imposed a civil penalty of \$50,000 which safeguards the UG against 3<sup>rd</sup> party claims for prior violations and provides for stipulated penalties if the Unified Government either fails to perform or is late in performing required actions.

The cost of compliance is expected to be in the near billion-dollar range. The respective Sewer System and Stormwater enterprise funds have had rate adjustments in previous years in anticipation of the work that is required under the PCD, and rates will continue to increase at set levels for the next 25. Both funds have strengthened fund balances in anticipation of future debt issuances. The Sewer System and Stormwater enterprise funds ended 2021 with a combined budgetary fund balance of \$14,281,176 or 36% of their total 2021 expenditures.

***Environmental Matters.*** The Unified Government is subject to various laws and regulations with respect to environmental matters such as underground storage facilities and air and water quality. The cost of complying with existing and future changes to laws and regulations cannot be estimated; however, compliance with such laws and regulations may necessitate substantial expenditures.

Unified Government management also expects to make future capital improvements related to fire suppression and other life safety code requirements. Costs related to these projects have yet to be determined but are expected to be significant.

The BPU is subject to substantial regulation of air emissions and control equipment, as well as water, waste, remediation, and disposal issues related to operation of its electric generating utilities under federal, state, and

county environmental laws and regulations. In the last 15 years, federal, state and local agencies have continued to issue regulations applicable to electric generating utilities. The BPU participates in the rulemaking process, including providing comments on rules to assist the agency in identifying areas for improvement and challenging rules, if necessary. The BPU continues to review and evaluate regulations and implement changes to its processes, if necessary, to maintain compliance.

Over the last 15 years, the BPU has been involved in limited enforcement matters with governmental agencies or citizens related to environmental compliance. The instances that have not been formally closed are discussed below.

Nationwide, starting in the 1990s and early 2000s, utilities with coal-fired generating units came under heavy scrutiny and enforcement by the U.S. Environmental Protection Agency (EPA) and Department of Justice for matters related to permitting of modifications to those coal-fired units. This is referred to as “new source review” (NSR) permitting. In 2008, EPA issued the BPU a Notice of Violation (NOV) alleging violation of Clean Air Act new source review permitting requirements and corresponding requirements under the Kansas State Implementation Plan at the Utility’s Nearman plant dating back to 1994 (four violations) and Quindaro plant dating back to 2001 (two violations). The NOV states such fines and/or penalties could be as much as \$25,000 to \$32,500 per day (depending upon when the violation occurred) commencing from date of the violation. Around this time, there were numerous similar notices of violation and settlements between utilities and the government, which included penalties and injunctive relief requiring capital expenditures for air pollution control equipment in the hundreds of millions of dollars. The BPU and EPA had a series of settlement discussions, the last of which was in August 2011. Since that time, court decisions limited EPA’s ability to successfully enforce through imposition of penalties and injunctive relief allegations in notices of violation like those in NOV issued to the BPU. EPA’s enforcement of NSR also slowed down though NSR cases still arise. Further and more significant, pursuant to requirements of law, the BPU implemented measures and installed much of the pollution control equipment typically part of injunctive relief in enforcement of such notice of violation at both is Nearman Power Station and Quindaro Power Station. The BPU also conduct pre-project reviews of projects to evaluate NSR permitting and other regulatory considerations. The BPU is not presently able to evaluate what, if any, liability might be imposed and has not accrued anything for this possible obligation.

On July 16, 2012, the BPU and Unified Government received from the Kansas Chapter of the Sierra Club a notice of intent to sue the BPU, under the Clean Air Act citizen suit provisions, for alleged violations of opacity emissions limits at the Nearman Station and Quindaro Station. The Sierra Club and BPU signed a consent decree approved by the U.S. District Court on December 5, 2013. The consent decree required that coal no longer be combusted at Quindaro Station as of April 16, 2015, which has been accomplished, and that the Nearman Station install and operate particulate matter pollution control equipment by June 1, 2017. The BPU has completed its obligations under the Consent Decree .

**Encumbrances.** At December 31, 2021, the Unified Government had the following outstanding encumbrances:

General Fund	\$ 5,101,326
Capital Projects	26,759,703
Special Grants	6,549,247
Sewer System	13,705,745
Nonmajor Governmental	10,142,209
Nonmajor Enterprise	1,644,339
Nonmajor Internal Service Funds	3,724,369
Total	\$ 67,626,938

**Grants.** Intergovernmental grant awards are subject to audit and adjustments by funding agencies. Award revenues received for expenditures that are disallowed are repayable to the funding agency. In the opinion of



management, any amounts that may ultimately be refunded would not have a material impact on these general-purpose financial statements.

### ***Power Purchase & Sales Agreements.***

On December 21, 2006, the BPU entered into a Renewable Energy Purchase Agreement with TradeWind Energy to receive 25% of the energy output of Phase 1 of the Smoky Hills Wind Farm. This contract is a 20-year fixed price contract for 25% of the output of 100.8 MW of turbines as well as the Renewable Energy Credits associated with the output. The wind farm, which was built approximately 25 miles west of Salina, Kansas in Lincoln and Ellsworth Counties, began commercial operation in January 2008. Total power purchased under this agreement was \$2,913,394 in 2021.

On November 3, 2010, the BPU entered into an agreement with Lawrence, Kansas based Bowersock Mills and Power Company to purchase 7 MW of hydroelectric power over the next 25 years, providing additional renewable energy resources to BPU's existing power generating mix. Total power purchased under this agreement was \$2,642,673 in 2021.

In December 2013, the BPU completed negotiations with OwnEnergy Inc., a developer of mid-sized wind projects, for the purchase of 25 megawatts of energy generated by wind turbines. The wind farm will be located south of Alexander, Kansas in Rush County. Construction began in December 2013 and ties into the Southwest Power Pool (SPP) Midwest Energy transmission system. The contract between BPU and OwnEnergy Inc. is a 20-year renewable energy Purchase Power Agreement (PPA). The wind farm was completed in 2015 with commercial production beginning in December 2015. Total power purchased under this agreement was \$3,390,209 in 2021.

The BPU has contracts with the Southwestern Power Administration ("SPA") entitling the BPU to annually purchase 38.6 MW of hydroelectric peaking capacity. These contracts provide the BPU with hydro allocations until July 1, 2035. The BPU counts the full SPA capacity as a firm supply resource, reducing the need for additional capacity purchases and delaying the need for additional firm generation or other firm purchase power agreements. The energy available from this capacity is equal to 1,200 hours per MW of capacity per year, the scheduling of such energy being at the BPU's discretion (with certain minimum and maximum monthly and seasonal limitations). Total power purchased under this agreement was \$3,690,349 in 2021. The BPU also has an allotment of 5 MW of hydroelectric power from the Western Area Power Administration ("WAPA") until September 30, 2024. Total power purchased under this agreement was \$468,979 in 2021.

In January 2016, the BPU completed negotiations with Tradewind Energy Inc., a renewable energy developer, for the purchase of 200 megawatts of energy generated by wind turbines. Construction began on the wind farm in 2016 with commercial operations beginning in April of 2017. The facility is located just south of Minneola, Kansas and ties into the Southwest Power Pool (SPP) in the Sunflower Energy transmission system. The contract between BPU and the Cimarron Bend Wind Project, LLC. is a 20-year renewable energy Purchase Power Agreement (PPA). Total power purchased under this agreement was \$17,723,388 in 2021.

In November 2016, the BPU finalized an agreement with MC Power, a solar developer, for the purchase of a 1 megawatt alternating current solar photovoltaic facility to be located at the Kansas City Board of Public Utilities Nearman Creek Power facility in Kansas City, Kansas. The contract between the BPU and MCP-KCBPU, LLC is a 25-year renewable energy Purchase Power Agreement (PPA) with commercial operations beginning in September of 2017. The project is intended to serve as a community solar project whereas BPU customers can license panels within the project to reduce their overall monthly electric expenses, while supporting greener initiatives. Total power purchased under this agreement was \$142,340 in 2021.

The BPU has determined these purchase contracts to be excluded from the scope of GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, as these are normal purchase contracts.

**Coal Contracts.** The BPU purchases coal for Nearman generating stations through contracts with Western Fuels Association (WFA) and affiliates. WFA, in turn, contracts with coal producers and railroads to meet its coal supply and delivery commitments to the BPU. The BPU is required to pay all costs incurred by WFA in acquiring and delivering the coal as well as a management fee.

Coal delivery to Nearman is contracted between WFA and the Union Pacific Railroad. This contract expires December 31, 2022. The delivery cost is established from a base price and is adjusted by indices set out in the contract.

The BPU is committed to purchase coal through WFA for the duration of the Nearman plant. The estimated coal purchase for Nearman station is \$23,000,000 annually for 2022, 2023 and 2024. Any additional coal required will be bought on the spot market.

The BPU purchased approximately 671,300 tons of coal for approximately \$19,400,000 for the Nearman Station in 2021.

The BPU has determined these coal contracts to be excluded from the scope of GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, as these are normal purchase contracts.

**Brushy Creek Coal Company and Liberty Coal Company.** The BPU holds an indirect 50% interest in Brushy Creek Coal Company (BCCC) and a 50% indirect interest in Liberty Coal Company (Liberty). The other 50% interest in both BCCC and Liberty is indirectly owned by the City of Sikeston, Missouri (Sikeston). BCCC was the owner and operator of a coal mine and related equipment located in Illinois. BCCC discontinued mining operations in 1997. BCCC did not have material operations during the year ended December 31, 2021. Upon cessation of operations at BCCC, the BPU became contractually responsible for 50% of asset retirement obligations and for 50% of certain postretirement benefits to mine workers. At December 31, 2021 the BPU has recorded an estimated liability of \$1,000,000, within accrued claims payable for its estimated remaining share of these obligations. Funding provided for these obligations was \$240,000 in 2021.

The amounts recorded for the BPU's portion of the asset retirement obligation and the miners' benefits require significant judgment and involve a number of estimates. The BPU has recorded its estimated obligations for each of these items using information currently available to management. These estimates could change significantly over time.

### **C. Multi-Sport Stadium and Office Campus Projects**

During 2010, the Unified Government entered into a Multi-Sport Stadium Specific Venture Agreement with Kansas Unified Development, LLC (Developer) to construct, develop, complete and operate a major, multi-sport athletic complex including a stadium facility (Children's Mercy Park) that is the home field for Sporting KC, a major league soccer team, within the Village West Redevelopment Area. The construction was primarily funded from proceeds of the Series 2010B STAR bonds. Additionally, under a Land Transfer and Specific Venture Agreement, the Cerner Corporation (Cerner) acquired land from the Unified Government within the Village West Redevelopment Area to construct, develop, complete and operate 600,000 square feet of Class A office buildings.

The agreement with Cerner imposed obligations regarding construction of the office project and the creation of jobs. During 2021, Cerner closed this office building and were not required to make any payments to the Unified Government under this agreement and therefore, no receivable is record for potential payments under this agreement.

## D. Jointly Governed Organizations and Other Related Organizations

***Dogwood Energy Facility (Dogwood).*** The BPU owns an undivided 17% interest in the assets of the Dogwood Energy Facility (Dogwood), a natural gas-fired combined cycle generating plant located in Pleasant Hill, Missouri in Cass County, Missouri, operated by Dogwood Energy, LLC. In addition to the BPU, Kansas Power Pool (KPP), Missouri Joint Municipal Electric Utility Commission (MJMEUC) and the City of Independence, Missouri also own 10.3%, 16.4% and 12.3%, respectively, of the Dogwood Energy Facility. Dogwood Energy, LLC maintains the remaining ownership (44.0%) in the facility.

The BPU's portion of the 630 megawatt (MW) rated capability of Dogwood is approximately 110 megawatts. Generation from Dogwood and operating expenses incurred by Dogwood are allocated to the BPU based on the 17% ownership interest. The BPU's proportionate share of their plant operating expenses is included in the corresponding operating expenses in the statement of net position. In addition, the BPU is required to provide its share of financing for any capital additions to Dogwood. During 2021, BPU's portion of fuel expense and operating and maintenance expense were \$15,154,453 and \$3,121,315 respectively. BPU also receives a portion of the wholesale sales generated by the Dogwood plant. BPU received \$27,008,279 in wholesale sales from Dogwood during 2021. These amounts are included in the accompanying statements of revenues, expenses and changes in fund net position.

The BPU applied proportionate consolidation rules to record its undivided ownership interest in this facility. The BPU's investment includes an acquisition adjustment of \$34,800,000, which is presented as property, plant, and equipment and amortized over the estimated remaining life of the plant (29.1 years). The BPU paid 15 years of Payment-in-lieu of taxes (PILOT) to Cass County, Missouri in the amount of \$2,500,000. This was recorded as a prepayment and is being amortized until 2028.

The BPU Board of Directors has approved the recovery of amounts invested in this facility, including the acquisition adjustments in current rates.

As of December 31, 2021, the BPU's ownership interest in Dogwood's capital assets consisted of \$45,517,494 in Plant in Service Facility, \$11,446,031 of accumulated depreciation and \$379,701 of construction work in process which is included in the capital asset balances in footnote III.B.

The BPU has an operating agreement with Dogwood Energy, LLC, which provides for a management committee comprising one representative and an alternate from each participant. Dogwood Power Management, LLC, the project management company, controls the operating and maintenance decisions of Dogwood in its role as operator. The BPU and other participating entities have joint approval rights for the annual business plan, the annual budget, and material changes to the budget.

## E. Employee Retirement Systems and Pension Plans

### ***1. Unified Government Pension Plan.***

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

***Benefits provided.*** KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Benefits are established by statute and may only be changed by the Kansas State Legislature. Member

employees (except police and firefighters) with ten or more years of credited service, may retire as early as age 55 (police and firefighters may be age 50 with 20 years of credited service), with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited service, or whenever an employee's combined age and years of credited service equal 85 "points" (police and firemen's normal retirement ages are age 60 with 15 years of credited service, age 55 with 20 years, age 50 with 25 years, or any age with 36 years of service).

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

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

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

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.00% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from the Unified Government were \$6,073,829 for KPERS and \$16,247,977 for KP&F for the year ended December 31, 2021.

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

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

At December 31, 2021, the Unified Government reported a liability of \$42,455,082 for KPERS and \$118,584,435 for KP&F for its proportionate share of the KPERS' collective net pension liability. The collective net pension liability was measured by KPERS as of June 30, 2021, and the total pension liability used to calculate the collective net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The Unified Government's proportion of the collective net pension liability was based on the ratio of the Unified Government actual contributions to KPERS and KP&F, relative to the total employer and non-employer contributions of the KPERS and KP&F for the fiscal year ended June 30, 2021. The contributions used exclude contributions made for prior service, excess benefits and irregular payments. At June 30, 2021, the Unified Government proportion and change from its proportion measured as of June 30, 2020 was as follows:

	Net pension liability as of December 31, 2021				
	Governmental	Business-Type		Proportion as of	Decrease in proportion
	Activities	Activities	Total	June 30, 2021	from June 30, 2020
KPERS (local)	\$ 37,762,218	\$ 4,692,864	\$ 42,455,082	3.538%	-0.083%
KP&F	110,121,229	8,463,206	118,584,435	12.427%	0.078%
	\$ 147,883,447	\$ 13,156,070	\$ 161,039,517		

For the year ended December 31, 2021, the Unified Government recognized pension expense of \$3,699,261 for KPERS and \$16,694,398 for KP&F. At December 31, 2021, the Unified Government reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Governmental Activities</b>					
	<b>KPERS</b>		<b>KP&amp;F</b>		<b>Total</b>	
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between expected and actual experience	\$ 1,490,492	\$ (341,904)	\$ 8,689,707	\$ -	\$ 10,180,199	\$ (341,904)
Net difference between projected and actual earnings on pension plan investments	-	(13,408,630)	-	(28,891,504)	-	(42,300,134)
Changes in proportionate share	411,112	(1,093,646)	581,254	(2,512,097)	992,366	(3,605,743)
Changes in assumptions	7,433,188	-	14,008,086	-	21,441,274	-
Contributions subsequent to measurement date	2,687,315	-	7,696,292	-	10,383,607	-
<b>Total</b>	<u>\$ 12,022,107</u>	<u>\$ (14,844,180)</u>	<u>\$ 30,975,339</u>	<u>\$ (31,403,601)</u>	<u>\$ 42,997,446</u>	<u>\$ (46,247,781)</u>

	Business-Type Activities					
	KPERS		KP&F		Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 185,239	\$ (42,493)	\$ 667,811	\$ -	\$ 853,050	\$ (42,493)
Net difference between projected and actual earnings on pension plan investments	-	(1,666,424)	-	(2,220,333)	-	(3,886,757)
Changes in proportionate share	51,091	(135,918)	44,713	(193,091)	95,804	(329,009)
Changes in assumptions	944,571	-	1,076,531	-	2,021,102	-
Contributions subsequent to measurement date	333,981	-	591,466	-	925,447	-
Total	\$ 1,514,882	\$ (1,844,835)	\$ 2,380,521	\$ (2,413,424)	\$ 3,895,403	\$ (4,258,259)

Deferred outflows of resources of \$11,309,054 related to pensions resulting from the Unified Government's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as increases (decreases) to pension expense as follows:

Governmental Activities			
Year ended December 31:	KPERS	KP&F	Total
	Deferred Outflows (Inflows) of Resources	Deferred Outflows (Inflows) of Resources	Deferred Outflows (Inflows) of Resources
2022	\$ (631,434)	\$ (10,615)	\$ (642,049)
2023	(763,829)	(525,276)	(1,289,105)
2024	(1,006,507)	(1,772,161)	(2,778,668)
2025	(3,332,257)	(6,455,305)	(9,787,562)
2026	224,639	638,803	863,442
	\$ (5,509,388)	\$ (8,124,554)	\$ (13,633,942)

Business-Type Activities			
Year ended December 31:	KPERS	KP&F	Total
	Deferred Outflows (Inflows) of Resources	Deferred Outflows (Inflows) of Resources	Deferred Outflows (Inflows) of Resources
2022	\$ (78,840)	\$ (816)	\$ (79,656)
2023	(95,371)	(40,388)	(135,759)
2024	(125,672)	(136,261)	(261,933)
2025	(416,064)	(496,348)	(912,412)
2026	52,013	49,444	101,457
	\$ (663,934)	\$ (624,369)	\$ (1,288,303)

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

Price inflation	2.75%
Wage inflation	3.50%
Salary increases, including wage increases	3.50% to 12.00%, including inflation
Long-term rate of return, net of investment expense, and including price inflation	7.25%

Mortality rates were based on the RP-2014 Mortality Tables, with age setbacks and age set forwards as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using Scale MP-2016. Different adjustments apply to pre-retirement versus post-retirement versus post-disability mortality tables.



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

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

- Investment return assumption was lowered from 7.50% to 7.25%
- General wage growth assumption was lowered from 3.25% to 3.50%
- Payroll growth assumption was lowered from 3.25% to 3.50%

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

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
U.S. equities	23.5%	5.20%
Non-U.S. equities	23.5	6.40
Private equity	8	9.50
Private real estate	11	4.45
Yield driven	8	4.70
Real return	11	3.25
Fixed income	11	1.55
Short-term investments	4	0.25
Total	<u>100%</u>	

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

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Unified Government's KPERS proportionate share of the net pension liability	\$ 69,831,574	\$ 42,455,082	\$ 19,493,167
Unified Government's KP&F proportionate share of the net pension liability	177,989,955	118,584,435	68,899,116
	<u>\$ 247,821,529</u>	<u>\$ 161,039,517</u>	<u>\$ 88,392,283</u>

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

## 2. BPU Pension Plan.

*Plan Description.* The Retirement Pension Plan for the Kansas City, Kansas Board of Public Utilities (the "Plan") is a contributory, single-employer defined benefit pension plan administered by the Board of Pension Trustees of the Retirement Pension Plan of the Kansas City, Kansas Board of Public Utilities ("the Board") of Pension Trustees.

The Plan is governed by Kansas State statutes, which, provide for the establishment of a Board of Pension Trustees and provides authorization for the Plan to take control and custody of all assets, property, and funds presently held, controlled, and in the possession of the Plan's Board of Pension Trustee. The Plan was established and may be amended only by the Board of Pension Trustees. The Board of Pension Trustees is represented equally by three management seats appointed by the General Manager, and three non-management seats elected by the BPU members. The Plan membership includes all persons employed by the BPU on a regular, permanent basis.

Separate, stand-alone financial statements of the Plan can be obtained from the Pension Administrator, in care of the Human Resources Department of the BPU, 540 Minnesota Avenue, Kansas City, KS 66101.

*Benefits Provided.* The primary benefits provided by the Plan are retirement benefits. However, the Plan also provides ancillary benefits in the event of pre-retirement death, disability, or termination of employment prior to meeting the eligibility requirements to retire. An employee of the BPU is eligible for coverage at the time of employment as a regular, permanent BPU employee. An employee remains a Member of the Plan as long as they continue employment with the BPU. Vesting is achieved upon the completion of five years of service. For Tier 1 members, retirement is at age 55, regardless of service. Benefits are calculated using the compensation for the three highest years of service within the last 10 years of service, multiplied by the total years of service and the formula factor of 1.80 percent, plus final average salary multiplied by the total years of service prior to January 1, 2004, and the formula factor of 0.40 percent. Benefits vest after five years of service. For Tier 2 members, retirement is at age 65, with five years of service or age 60, with 30 years of service. Benefits are calculated using the compensation for the member's entire career, multiplied by the formula factor of 1.50 percent. Benefits vest after five years of service.

The COLA is an automatic, simple 3% for members who retired before January 1, 1993. The COLA is not automatic, but discretionary for members who retired on or after January 1, 1993. The COLA can vary from 0% to 3% of the previous year's pension as determined by the Pension Board every year. If, on the first January 1 following benefit commencement, benefits have been received for less than a full calendar year, the increase is a fraction of the determined increase equal to the ratio of number of monthly benefit payments received divided by 12.

The data required regarding the membership of the Plan were furnished by the Pension Administrator of the Plan. The following table summarized the membership of the Plan as of December 31, 2020, the Valuation date.

Inactive Members or Beneficiaries Currently Receiving Benefits	811
Disabled Members	7
Inactive member Entitled To But Not Yet Receiving Benefits	24
Inactive Non-vested Members Entitled to a Refund of Member Contributions	1
Active Members	525
Total	1,368

**Contributions.** Benefit and contribution provisions are established by and may only be amended by the Pension Board of Trustees. Contribution rates are determined annually by the Pension Board of Trustees. BPU contributes a fixed contribution rate, equal to that of the members, currently 8.50% of pensionable earnings. BPU contributed \$4,547,136 to the Plan for the year ended December 31, 2021.

**Net Pension Liability (Asset).** The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of January 1, 2020 and rolled forward to the measurement date. As of December 31, 2021, the Plan reported a net pension liability of \$361,568.

Changes in the total pension liability, plan fiduciary net position, and the net pension liability (asset) are:

	Increases (Decreases)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Assets) (a) - (b)
Balance at 1/1/2021	\$ 531,708,609	\$ 538,914,431	\$ (7,205,822)
Changes for the year:			
Service cost	7,280,467	-	7,280,467
Interest	38,648,801	-	38,648,801
Differences between actual and expected experience	(8,333,009)	-	(8,333,009)
Changes in assumptions	56,495,556	-	56,495,556
Employer contributions	-	4,491,136	(4,491,136)
Employee contributions	-	4,491,136	(4,491,136)
Net investment income	-	77,987,680	(77,987,680)
Benefit payments, including member refunds	(33,386,080)	(33,386,080)	-
Administrative expenses	-	(445,527)	445,527
Net changes	60,705,735	53,138,345	7,567,390
Balance at 12/31/21	\$ 592,414,344	\$ 592,052,776	\$ 361,568

Within the January 1, 2020 valuation, the following changes were applied to the actuarial assumption and method:

- The assumed COLA for post January 1, 1993, retirees was changed from 1% through 2020 and 3% thereafter to 1% through 2022 and 3% thereafter, for TPL purposes only.
- The inflation assumption was decreased from 2.60% to 2.35%.
- The investment return assumption was decreased from 7.50% to 6.75%.
- The general wage growth assumption was decreased from 3.35% to 3.10%.
- The covered payroll growth assumption was decreased from 3.25% to 3.00%.
- The interest crediting rate assumption for contribution account balances was decreased from 3.50% to 3.35%.

- The mortality assumption was changed to the Pub-2010 General Median Mortality Tables with future mortality improvements modeled using Scale MP-2020.
- The individual salary increase assumption was modified to reflect the lower general wage increase assumption of 3.10%. In addition, the merit salary increase assumption was changed to a service-based table.
- The asset smoothing method was modified to use a closed 5-year smoothing period instead of a closed 8-year period. The corridor was eliminated.

*Actuarial Assumptions.* The total pension liability based on the January 1, 2020 actuarial valuations were determined using the following actuarial assumptions, and applied to all periods included in the respective measurement:

Price inflation	2.35%
Salary inflation	3.10% - 6.10%
Long-term rate of return, net of investment expenses; and including inflation rate assumption	6.75%

Cost of living adjustment: retired before January 1, 1993: 3.0% for all years. Retired on/after January 1, 1993: 1.0% through 2022 and 3.0% for 2023 and later. Pre-retirement mortality rates were based on the Pub-2010 General Employees Median Mortality Table with generational mortality projections using Scale MP-2020. Post-retirement mortality rates were based on the Pub-2010 General Employees Median Mortality Table with generational mortality projections using Scale MP-2020.

The actuarial assumptions used in the 2012 valuation were based on the results of an assumption review completed in 2021.

The long-term expected rate of return on pension plan investments is reviewed as part of the regular experience study prepared for the Plan. The results of the most recent experience study were presented in a report dated November 14, 2018. Several factors are considered in evaluating the long-term rate of return assumption, including long-term historical data, estimates inherent in current market data, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation), along with estimates of variability and correlations for each asset class, were developed by the Plan's investment consultant. These ranges were combined to develop the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The capital market assumptions developed by some investment consultants are often intended for use over a 10-year investment horizon and are not always useful in setting the long-term rate of return for funding pension plans which covers a longer timeframe. The investment consultant for the Board of Public Utilities, at the time the Experience Study was completed, provided capital market assumptions for a 30-year period and those were used as part of the analysis. The long-term rate of return assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The target asset allocation and best estimates of arithmetic real rates of return for each major asset class used for the experience study dated November 14, 2018, as provided by the Plan's investment consultant at that time, Asset Consulting Group, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Large Cap Equity	17.5%	7.1%
Domestic Small Cap Equity	17.5%	8.5%
International Developed Equity	17.0%	8.0%
Emerging Market Equity	3.0%	9.1%
Long/Short Equity	5.0%	5.7%
Core Bonds	21.0%	2.6%
Core Plus	5.0%	2.9%
Core Real Estate	7.0%	6.7%
Opportunistic Added Real Estate	7.0%	9.7%
	<u>100%</u>	

### Discount Rate.

The discount rate used to measure the total pension liability at December 31, 2020, was 6.75%. The discount rate used to measure the total pension liability at December 31, 2019, was 7.50%. The projection of cash flows used to determine the discount rate assumed the plan contributions from members and BPU will be made at the current contribution rates as determined annually by the Pension Board in effect on the measurement date:

- i. Employee contribution rate: 8.5% of annual compensation
- ii. BPU contribution rate: Same as member contributions (8.5% of annual compensation)
- iii. Administrative expenses for the current and future years were assumed to be .70% of the current member's proportionate share of covered payroll.

Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on Plan investments of 6.75% was applied to all periods of projected benefit payments to determine the total pension liability, within the January 1, 2020 valuation.

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate.* The following presents the net pension liability (asset) of the Plan, calculated using a discount rate of 6.75%, as well as the Plan's net pension liability (asset) calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate.

	2021		
	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net pension liability (asset)	73,030,146	361,568	(60,087,961)

*Pension Expense.* For the fiscal year ended December 31, 2021, the BPU recognized pension expense of \$2,600,497. Annual pension expense consists of service cost, interest and administrative expenses on pension liability less employee contributions and projected earnings on pension plan investments. The difference between actual and expected earnings is recorded as deferred outflow/inflow of resources recognized in pension expense over a five-year period.

*Deferred Outflows/Inflows of Resources related to Pensions.* In accordance with GASB Statement No. 68, the BPU recognizes differences between actual and expected experience with regard to economic or demographic factors, changes of assumptions about future economic or demographic factors, the difference between actual and expected investment returns, changes in proportion, and contributions subsequent to the measurement date as deferred outflow/inflows of resources.

As of December 31, 2021, the BPU reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ (11,521,639)
Difference between projected and actual earnings on pension plan investments	-	(48,623,361)
Changes in assumptions	55,012,598	-
Contributions subsequent to measurement date	4,547,136	-
<b>Total</b>	<b><u>\$ 59,559,734</u></b>	<b><u>\$ (60,145,000)</u></b>

The amount reported as deferred outflows of resources as of December 31, 2021 resulting from contributions subsequent to the measurement date of \$4,547,136 will be recognized as a reduction in the net pension liability for the year ended December 31, 2022. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	<u>Deferred Outflows (Inflows) of Resources</u>
2022	\$ (889,291)
2023	6,721,525
2024	(5,886,581)
2025	(5,078,055)
	<b><u>\$ (5,132,402)</u></b>

### ***3. Unified Government Closed Pension Plan.***

In 1962, certain individuals elected not to participate in KPERs. Currently, there are 2 remaining retirees or their spouses receiving benefits under the prior plan maintained by the Unified Government. There are no employees contributing to the plan. The most recent actuarial study was prepared in 1998 and estimated total payments for 2021 through 2031 to be approximately \$192,990. The Unified Government has made no provision to fund these payments but includes an estimate of the annual expense in the General Fund budget. Payments made to plan retirees for the year ended December 31, 2021 were \$40,284. This future payable is included with long-term debt.

## **F. Other Postemployment Benefits (OPEB) Other Than Pensions**

### ***1. Unified Government OPEB Plan***

*General Information about the OPEB Plan.* The Unified Government sponsors a single employer defined benefit healthcare plan that offers lifetime benefits to retirees and their dependents including medical, dental and vision. Retiree health care coverage to age 65 is mandated under Kansas Statute 12-5040. The UG also offers coverage past age 65 that is secondary to Medicare. Retired employees who do not meet the following employer paid retiree coverage criteria may elect to continue coverage at the retired employee's own expense.



No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The Plan does not issue separate financial statements.

*Benefits provided.* Employees must qualify for “unreduced” retirement under either KPERS or KP&F. Also, coverage due to disability retirement is available for qualifying individuals at any age who meet the requirements of KPERS or KP&F. A retiree may not enroll in medical coverage after once declining coverage. Dental and vision coverage are available each open enrollment whether or not a prior declination has occurred.

Additionally, employees that elected to retire under an early retirement offer receive direct subsidies off of the normal retiree premium rate to age 65. Employees not receiving a subsidy are required to pay blended premium rates to maintain coverage.

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

Inactive employees or beneficiaries currently receiving benefit payments	658
Active employees	1,946
	<u>2,604</u>

#### Total Unified Government OPEB Liability

The Unified Government’s total OPEB liability of \$121,892,113 was measured as of December 31, 2021 and was determined by an actuarial valuation as of January 1, 2022, which was rolled back to December 31, 2021.

*Actuarial Assumptions and other inputs.* The total OPEB liability in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise noted:

Inflation	2.50%
Salary increases	3.00%
Discount rate	2.04%
Healthcare cost trend rates	7.5% for 2022, decreasing by 0.25% per year to an ultimate rate of 4.50% for 2034 and later years
Retiree's share of benefit related costs	100% of projected health insurance premiums for retirees who retire after December 31, 2010. For retirees who retired prior to December 31, 2010 who met certain criteria under early retirement receive a "subsidy" off the plan premiums ranging from 50% to 100%.

The discount rate was based on the average of the Standard & Poor’s Municipal Bond 20 Year High Grade and Fidelity GO AA-20 Year published yields as of the measurement date.

Healthy life mortality rates were based on the Society of Actuaries Pub-2010 Public Retirement Plans Headcount-weighted Mortality Tables using Scale MP-2021 Full Generational Improvement.

The actuarial assumptions used in the January 1, 2022 valuation were based on reasonable expectations of future experience under the postretirement insurance program based on years of experience information provided by the Unified Government and review of industry data as a benchmark against plan experience.

## Changes in Total OPEB Liability

	Total OPEB Liability		
	Governmental	Business-Type	Total
	Activities	Activities	
<b>Balance at 12/31/20</b>	\$ 120,952,468	\$ 10,861,469	\$ 131,813,937
<b>Changes for the year:</b>			
Service cost	5,087,450	456,849	5,544,299
Interest	2,458,508	220,773	2,679,281
Differences between actual and expected experience	(21,066,095)	(1,891,724)	(22,957,819)
Changes in assumptions	5,627,539	505,350	6,132,889
Net benefits paid by employer	(1,211,667)	(108,807)	(1,320,474)
<b>Net changes</b>	<b>(9,104,265)</b>	<b>(817,559)</b>	<b>(9,921,824)</b>
<b>Balance at 12/31/21</b>	<b>\$ 111,848,203</b>	<b>\$ 10,043,910</b>	<b>\$ 121,892,113</b>

Changes in assumptions reflect:

- A change in the discount rate from 1.96% in 2020 to 2.04% in 2021.
- The assumed salary scale was changed from 2% to 3%.
- Mortality improvement scale was changed from Society of Actuaries MP-2020 Full Generational Improvement to the Society of Actuaries MP-2021 Full Generational Improvement.
- The assumed enrollment rate for future retiring employees was changed from 60% to 55% for pre-65 retirees, and from 25% to 20% for post-65 retirees.
- The drop rate when pre-65 covered retirees attain age 65 was changed from 60% to 65%.
- Per capital costs, retiree contribution premiums and trend rates were updated as part of the evaluation.

*Sensitivity to the Total OPEB Liability to Changes in the Discount Rate.* The following presents the total OPEB liability of the Unified Government, as well as the estimated Unified Government's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.04%) or 1-percentage-point higher (3.04%) than the current discount rate:

	1% Decrease 1.04%	Discount Rate 2.04%	1% Increase 3.04%
<b>Total OPEB liability</b>	\$ 154,040,527	\$ 121,892,113	\$ 98,011,164

*Sensitivity to the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates.* The following presents the total OPEB liability of the Unified Government, as well as the estimated Unified Government's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.5% decreasing to 3.5%) or 1-percentage-point higher (8.5% decreasing to 5.5%) than the current healthcare cost trend rates:

	1% Decrease (6.5% to 3.5%)	Healthcare Cost Trend Rates (7.5% decreased to 4.5%)	1% Increase (8.5% to 5.5%)
<b>Total OPEB liability</b>	\$ 95,390,853	\$ 121,892,113	\$ 158,888,122

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

For the year ended December 31, 2021, the Unified Government recognized OPEB expense of \$11,275,384. At December 31, 2021, the Unified Government reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources			Deferred Inflows of Resources		
	Governmental Activities	Business-Type Activities	Primary Government	Governmental Activities	Business-Type Activities	Primary Government
Differences between expected and actual experience	\$ 1,824,022	\$ 163,797	\$ 1,987,819	\$ (19,006,302)	\$ (1,706,756)	\$ (20,713,058)
Changes in assumptions	34,800,607	3,125,077	37,925,684	(4,598,440)	(412,936)	(5,011,376)
Total	\$ 36,624,629	\$ 3,288,874	\$ 39,913,503	\$ (23,604,742)	\$ (2,119,692)	\$ (25,724,434)

Amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:	Governmental Activities			Business-Type Activities			Total Primary Government		
	Deferred Outflows (Inflows) of Resources			Deferred Outflows (Inflows) of Resources			Deferred Outflows (Inflows) of Resources		
2022	\$	2,800,335		\$	251,469		\$	3,051,804	
2023		2,800,335			251,469			3,051,804	
2024		2,800,335			251,469			3,051,804	
2025		2,302,246			206,740			2,508,986	
2026		3,105,715			278,892			3,384,607	
Thereafter		(789,079)			(70,857)			(859,936)	
	\$	13,019,887		\$	1,169,182		\$	14,189,069	

## 2. KPERS Death and Disability OPEB Plan

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

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

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

**Group life waiver of premium benefit:** Upon the death of an employee who is receiving monthly disability benefits, the plan will pay a lump-sum benefit to eligible beneficiaries. The benefit amount will be 150% of the

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

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

Inactive employees or beneficiaries currently receiving benefit payments	20
Active employees	<u>1,225</u>
	<u>1,245</u>

#### Total OPEB Liability

The Unified Government's total OPEB liability of \$2,771,693 was measured as of June 30, 2021 and was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021.

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

Price inflation	2.75%
Payroll growth	3.00%
Salary increases, including inflation	3.50 to 10%, including price inflation
Discount rate	2.16%
Healthcare cost trend rates	Not applicable for the coverage in this plan
Retiree share of benefit cost	Not applicable for the coverage in this plan

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

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

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

## Changes in the Total OPEB Liability

Total KPERS D&D OPEB Liability December 31, 2021			
	Governmental Activities	Business-Type Activities	Total
Balance at fiscal year-end 12/31/20	\$ 2,442,792	\$ 351,100	\$ 2,793,892
Changes for the year:			
Service cost	239,975	34,490	274,465
Interest	56,896	8,178	65,074
Effect of economic/demographic gains or losses	(103,262)	(14,842)	(118,104)
Effect of assumptions changes or inputs	4,763	685	5,448
Benefit payments	(217,781)	(31,301)	(249,082)
Net changes	(19,409)	(2,790)	(22,199)
Balance at fiscal year-end 12/31/21	\$ 2,423,383	\$ 348,310	\$ 2,771,693

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

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

	1% Decrease (1.16%)	Current Discount Rate (2.16%)	1% Increase (3.16%)
Total OPEB liability	\$ 2,876,961	\$ 2,771,693	\$ 2,660,783

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

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

For the year ended December 31, 2021, the Unified Government recognized OPEB expense of \$205,319. At December 31, 2021, the Unified Government reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources			Deferred Inflows of Resources		
	Governmental Activities	Business-Type Activities	Primary Government	Governmental Activities	Business-Type Activities	Primary Government
Differences between expected and actual experience	\$ -	\$ -	\$ -	\$ (851,999)	\$ (122,457)	\$ (974,456)
Changes in assumptions	158,406	22,767	181,173	(74,976)	(10,777)	(85,753)
Benefit payments subsequent to the measurement date	108,889	15,652	124,541	-	-	-
Total	\$ 267,295	\$ 38,419	\$ 305,714	\$ (926,975)	\$ (133,234)	\$ (1,060,209)

The \$124,541 of benefit payments made subsequent to the measurement date will be recognized as a reduction in the total OPEB liability for the year ended December 31, 2022. The remaining amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	Governmental Activities	Business-Type Activities	Total Primary Government
Year ended December 31:	Deferred Outflows (Inflows) of Resources	Deferred Outflows (Inflows) of Resources	Deferred Outflows (Inflows) of Resources
2022	\$ (117,353)	\$ (16,867)	\$ (134,220)
2023	(117,353)	(16,867)	(134,220)
2024	(117,353)	(16,867)	(134,220)
2025	(117,353)	(16,867)	(134,220)
2026	(113,789)	(16,355)	(130,144)
Thereafter	(185,368)	(26,644)	(212,012)
	<u>\$ (768,569)</u>	<u>\$ (110,467)</u>	<u>\$ (879,036)</u>

### 3. BPU OPEB Plan

**Plan Description.** The Kansas City, Kansas BPU provides certain postemployment health care and life insurance benefits to eligible retirees and their dependents in accordance with provisions established by the BPU's Board of Directors. The plan is a single employer defined benefit healthcare plan administered by the BPU. The BPU currently determined the eligibility, benefits provided, and changes to those provisions applicable to eligible retirees. The plan does not issue separate financial statements. Employees are given a 90-day window to retire with medical coverage at ages 55 and above with seven consecutive years of service. No assets have been segregated and restricted to provide for postretirement benefits.

**Benefits policy.** The post retirement benefit plan is a comprehensive major medical plan with a \$100 deductible per individual or \$200 per family. For individuals, the plan pays 80% of the next \$12,500 of allowable charges and 100% thereafter for the remainder of that calendar year. For families, the plan pays 80% of the next \$25,000 of allowable charges and 100% thereafter for the remainder of that calendar year. The plan has a lifetime maximum of \$750,000. Benefits cease at the first of the month that the retired employee attains age 65 or death. Spouse benefits end at the first of the month that the retired employee attains age 65, the end of the month of the retiree's death, or the spouse's date of death. Retirees are not required to contribute toward the cost of the postretirement benefits.

**Employees covered by benefit terms.** As of January 1, 2022 (the actuarial valuation date), the OPEB plan had 185 participants eligible to receive benefits under this plan, 110 retirees with medical coverage and 75 retiree spouses with medical coverage.

#### Total BPU OPEB Liability

The total OPEB liability of \$42,856,226 was measured as of December 31, 2021 and was determined by an actuarial valuation as of January 1, 2022.

The total OPEB liability in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions:

Salary increases, including inflation	2.50% per annum
Discount rate	2.26%
Healthcare cost trend rates	7.50% graded down to 4.50% over 13 years

The discount rate used for the plan was the S&P Municipal Bond 20-Year High Grade Index as of January 1, 2022.

Mortality rates were based on the Pub-2010 Amount Weighted Mortality Table base rates projected generationally with scale MP-2021.

The actuarial cost method was Entry Age Normal Level Percent of Salary.



The BPU's annual OPEB cost, employer contributions, the percentage of annual OPEB cost contributed to the plan and the net OPEB liability for December 31 are as follows:

#### Changes in Total OPEB Liability

Balance at fiscal year-end 12/31/20	<u>\$ 50,925,542</u>
Changes for the year:	
Service cost	2,978,629
Interest	1,631,759
Experience losses (gains)	(8,065,304)
Change of assumptions	(2,080,843)
Benefit payments	<u>(2,533,557)</u>
Net changes	<u>(8,069,316)</u>
Balance at fiscal year-end 12/31/21	<u>\$ 42,856,226</u>

*Sensitivity of net OPEB liability to changes in the healthcare cost trend rate.* The following represents the net OPEB liability calculated using the stated health care cost trend assumption, as well as what the OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage-point or 1-percentage-point higher than the assumed trend rate:

	1% Decrease (6.5% to 3.5%)	Healthcare Cost Trend Rates (7.5% decrease to 4.5%)	1% Increase (8.5% to 5.5%)
Total OPEB liability \$	38,776,315	\$ 42,856,226	\$ 47,609,477

*Sensitivity of net OPEB liability to changes in the discount rate.* The following represents the net OPEB liability calculated using the stated discount rate, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease 1.26%	Discount Rate 2.26%	1% Increase 3.26%
Total OPEB liability \$	45,942,601	\$ 42,856,226	\$ 39,980,855

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

For the year ended December 31, 2020, the BPU recognized OPEB expense of \$2,154,346. At December 31, 2021, the BPU reported deferred inflows related to OPEB of \$11,495,040 in 2021.

Year ended December 31:	Deferred Outflows (Inflows) of Resources
2022 \$	(2,090,007)
2023	(2,090,007)
2024	(2,090,007)
2025	(2,090,007)
2026	(2,090,007)
Thereafter	<u>(1,045,005)</u>
	<u>\$ (11,495,040)</u>

## Summary of OPEB Plans

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

	<b>Unified Government Plans</b>		<b>BPU Plan</b>	<b>Total Primary Government</b>
Total OPEB liability	\$	(124,663,806)	\$ (42,856,226)	\$ (167,520,032)
Deferred outflows of resources		40,219,217	-	40,219,217
Deferred inflows of resources		(26,784,643)	(11,495,040)	(38,279,683)
OPEB expense		11,480,703	2,154,346	13,635,049

## G. Economic Condition

As described in Notes III.F., IV.E. and IV.F., the Unified Government has significant long-term liabilities for pensions, other post-employment benefit obligations (OPEB), and compensated absences. These obligations diminish the financial outlook for governmental activities reflected on the Statement of Net Position. For governmental activities, total long-term liabilities for pensions totaled \$147,883,447, for OPEB were \$114,271,586, and for compensated absences were \$45,396,662.

The deficit unrestricted net position of \$330,798,277 reflects insufficient assets to provide all the benefits earned by employees under the pension and OPEB plans to meet the liabilities during the adopted amortization periods. A significant majority of the pension, OPEB and compensated absences obligations will be liquidated by General Fund resources. For the year ended December 31, 2021, General Fund revenues accounted for 63% of all governmental fund revenues, excluding the Economic Development Debt Service Fund which is restricted for sales tax obligation and economic development bond repayment. General Fund revenue sources, such as property taxes and sales taxes, are affected by general economic conditions, and the Government, like many other entities, experienced economic challenges over the past decade and most recently from the COVID-19 pandemic. There is a reasonable possibility that the current level of net pension, OPEB obligations and compensated absences will continue, or may grow, without interventions by the Board of Commissioners. These continued liability levels are expected to result in increases to the deficit unrestricted net position for governmental activities in future years.

Several actions have been implemented by management to reduce future increases in OPEB-related retiree health benefits and compensated absences liabilities. The Government offers employees two health insurance plans: a tradition plan and a high deductible health savings plan. In 2016 co-insurance rates on the traditional insurance plan decreased from 100% to 90%, with the employee paying 10% of medical expenses after the deductible has been met. This change continues to reduce the claims paid by the traditional health plan. In 2017 employee deductibles were set to \$700 single/\$1,400 family to reduce the Unified Government's total contributions. Further, management negotiated and implemented employee contributions of \$12.36, \$24.74 and \$37.10 per month depending on salary level towards the employee's and family health care coverage, which was previously paid 100% by the Government. These employee health care contribution rates were effective in 2022 for all employees. Additionally, the number of members covered by the high deductible health savings plan enrollment has increased since it began to be offered in 2010. Overall in 2021, 70% of covered employees elected the high deductible health savings plan. All of these actions attribute to the improvement in the Health Benefits Internal Service Fund net position over the past several years.

In January 2014, the Unified Government established a new "employee class" for new and future hires to address leave accrual liability balances at separation. Sick leave accruals, and the payout of accrued vacation and sick leave at separation and retirement, have been significantly reduced for this employee class. This change in accrued leave balances has been implemented for all new employees in KPERS.

The Government expects continued positive sales and compensating use tax revenue performance in General Fund. The performance of these revenues were impacted by the effects of the COVID-19 pandemic, with very modest growth in 2020 and a substantial rebound in 2021. Continued modest growth in other revenue areas are expected to cover anticipated growth in future operating expenditures.

The Hollywood Casino opened in February of 2012 and generated in 2021 approximately \$4 million gaming revenue and over \$7 million property tax revenues (to all taxing entities). Consistent with a development agreement, Hollywood Casino also contributed an additional 1% of net gaming revenues on an annual basis, which for 2021 was \$1.4 million. The development agreement also requires the construction of a first class- 250 room hotel to begin 24 months after opening or be subject to an additional payment of 1% of net gaming revenues. In April of 2015, the Casino announced a delay in the start of this project and was required to make annual payment amounting to \$1.3 million in 2021. This penalty payment will continue until the Casino proceeds with the hotel construction project. Additionally, the Hollywood Casino challenged the property valuation for years 2015-2017 and was successful in their appeal efforts. The Unified Government entered into an agreement with the Hollywood Casino related to the valuation challenge. This appeal resulted in a reduction of property tax assessment totaling \$5,688,822 which will be a reduction in 2020-2022 of totaling \$1,422,206 per year.

The 2021 economic outlook for Wyandotte County and Kansas City, KS was impacted by the effects of the COVID-19 pandemic. During 2021, Wyandotte County lost 344 jobs compared to 2020, compounding the 3,360 jobs lost in 2020. Notable industries losing jobs since 2019 were in professional/technical services (-2,620) and the retail/food/ accommodations (-997) industries. Business classifications that had job increases in 2021 from 2020 were administration & waste services (+617), retail/food/ accommodations (+446), and construction (+347).

In 2021, Wyandotte County saw a variety major projects covering all sectors of the economy advance. Example of these projects are provided in the Transmittal Letter of this report. Commercial investments have spurred residential construction. In 2021, there were 146 single-family permits issued in Kansas City, Kansas, while 209 were issued in 2020 and 126 permits in 2019.

The closure of most nonessential businesses in the spring of 2020 to mitigate the spread of the Coronavirus resulted in unemployment rates significantly dropping to 15% in April 2020 compared to 3.8% in May 2020. With the lifting of the shelter-in-place order from the Governor and Wyandotte County Health Department at the beginning of June 2020, the unemployment rate and the general economy rebounded to prior levels. The unemployment rate for 2021 was 5.3% for the County, compared to 3.7% in Kansas. As of March 2022, the County unemployment rate was 2.9% compared to 2.1% in Kansas. Overall economic activity during 2022 is anticipated to continue to be strong.

The Government is not able to predict and makes no representation as to the continued economic impact of the COVID-19 pandemic on the organization. The full extent to which the COVID-19 pandemic impacts the Government's financial condition is still undetermined and any forward-looking assessments contained herein are based on the Government's current expectations.

### ***American Rescue Plan Act (ARPA)***

On March 11, 2021, President Joseph R. Biden signed the \$1.9 trillion American Rescue Plan Act of 2021 (ARPA). ARPA is an ambitious initiative to stimulate the American economy, support residents, and curb the spread of the COVID-19 virus. As the Government navigates through the COVID-19 pandemic and rebuild the local economy, ARPA has provided much-needed relief to American families and businesses, including those in Wyandotte County. The Unified Government of Wyandotte County and Kansas City, Kansas was allocated \$87.52 million in federal aid to be paid in 2021 and 2022, with \$55.38 million allocated to the City of Kansas City, KS and \$32.13 million for Wyandotte County. Half of the funding was received in mid-2021 and the remainder was made available in mid-2022.

Of the total \$55.38 million allocated to Kansas City, Kansas, \$41.59 million has been budgeted as of the end of 2<sup>nd</sup> quarter by the Board of Commissioners for ARPA eligible programs and uses. Of the budgeted \$41.59 million, 21 programs or projects were approved totaling \$19.8 million. As of March 31, 2022, \$956,000 was reported to the US Department of Treasury as having been spent. The remaining approved budget of \$21.79 million was for revenue replacement, all of which has been reflected as spent and allocated to the various Kansas City, Kansas operating funds that demonstrated a loss of revenue in 2020 and 2021 due to the pandemic.

Of the total \$32.13 million allocated to Wyandotte County, Kansas, \$29.52 million has been budgeted as of the end of 2<sup>nd</sup> quarter by the Board of Commissioners for ARPA eligible programs and uses. Of the budgeted \$29.52 million, 60 programs or projects were approved totaling \$20.15 million. As of March 31, 2022, \$4.45 million was reported to the US Department of Treasury as having been spent. The remaining approved budget of \$9.37 million was for revenue replacement, all of which has been reflected as spent and allocated to the various Wyandotte County, Kansas operating funds that demonstrated a loss of revenue in 2020 and 2021 due to the pandemic.

Following work in the summer of 2021 by the entire Board of Commissioners related to the allocation of immediate needs for combating the spread of COVID-19, a Commission-appointed ARPA Subcommittee was established in October 2021 to oversee and make recommendations on the allocation of the remaining available ARPA funds. The ARPA Subcommittee's work has included recommendations for additional needs of the Wyandotte County Public Health Department to continue their efforts against the disease, a review of eligible uses and adopted recommendations for the improvement of municipal facilities, stormwater, and wastewater projects, and the launch of a small business resiliency grant program application web-based portal to offer a total of \$500,000 in assistance to local small businesses. Additionally, a non-profit agencies/Unified Government departments proposals web-based application portal was launched in the spring of 2022 to provide an equitable means for entities' projects to be competitively evaluated. The Subcommittee's efforts have also included a strategic planning, visioning and public engagement and outreach effort.

More information on the Unified Government's ARPA allocation and detailed information on the specific approved program/project objectives and performance can be found at:

<https://www.wycokck.org/Departments/County-Administrators-Office/Board-of-Commissioners/American-Rescue-Plan-Act>

### ***Federal Emergency Management Agency (FEMA) Reimbursements***

In a memo released by the White House on March 1, President Joseph Biden announced that the Federal Emergency Management Agency (FEMA) would continue to fully cover 100% eligible costs related to COVID-19-mitigation activities through July 1, 2022, to support efforts like vaccination clinics, mass testing sites and surging hospital resources to deal with local case spikes. In March 2020, FEMA activated its Public Assistance (PA) grant program to aid state, territorial, tribal, and local government entities and certain private non-profit organizations as they responded to the pandemic.

The Government anticipates submitting two FEMA Public Assistance Program reimbursement applications in the later half of 2022. The first application is to seek reimbursement of eligible costs incurred by the Wyandotte County Public Health Department totaling an estimated \$2.4 million, of which a substantial portion of these costs were paid for from approved ARPA allocations to the Department. If this application is approved by FEMA, ARPA funds initially used will be reallocated for the ARPA Subcommittee's future consideration. A second FEMA PA program reimbursement application is anticipated to be submitted at the estimated amount of \$1 million for costs incurred since the beginning of the pandemic related public safety personnel overtime and other eligible costs related to the Government's response to mitigate the impacts to residents of the COVID-19 disease.

## H. Subsequent Events

### ***Bond Issuances***

Since January of 2022, the Unified Government has issued three financings for bonds and temporary notes. No other financings are expected to be completed by June 30<sup>th</sup> of 2022. The table below provides a summary of these issuances.

Issue	Month	Tax Status	Term	Amount	True Interest Cost
2022-I	March	Tax-Exempt Municipal Temporary Notes	1	\$ 49,035,000	1.2450%
2022-A	March	Tax-Exempt GO Bonds	20	\$ 44,885,000	2.5603%
Series 2022	May	Tax-Exempt Sales Tax Special Obligation Revenue Bonds	19	\$ 145,275,000	5.9345%

### ***Cyberattack***

On Saturday, April 16, 2022, the Unified Government of Wyandotte County and Kansas City, Kansas discovered a cybersecurity attack to its data centers during routine maintenance of its systems. This did not impact online or cloud-based services as it targeted on-premises servers. Out of an abundance of caution, many UG servers were shut down to isolate the issue during an assessment of the impact.

The rapid response of the Department of Technology Services quickly contained the attack. Federal cybersecurity authorities were notified within hours of the attack's discovery. The Unified Government brought in additional private sector cybersecurity resources to assist with preventing repeat attacks, identifying and removing any malicious software, and strengthening cybersecurity posture of the UG. No additional attacks have been identified since the April 16 event.

The Unified Government has been moving to replace on-premises systems with Software-as-a-Service (SAS) solutions for several years. As a result, many of the systems that residents utilize for information and transactions remained functional during the attack, as did internal functions such as email. Departments that work closely with the State of Kansas, such as motor vehicle registration, had to delay services as connections to State databases were temporarily shut down to protect data. Services that were impacted were brought back online over a three-week period in a safe and secure manner.

In partnership with federal and state authorities and technology partners, the Department of Technology Services completed a thorough investigation of the areas impacted by the attack. The Unified Government sought to be transparent with the public about the attack while also protecting the organization from additional threats.

# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

## REQUIRED SUPPLEMENTARY INFORMATION

### Notes to Required Supplementary Information Budgetary Comparison Schedule

#### Budgetary Comparison Schedules

The Unified Government adopts a legal budget for the General Fund separately for the city, county and parks divisions; however, for GAAP purposes the General Fund is presented for the Unified Government as a whole. The schedules present both the combined General Fund budgetary schedule, as well as the individual budgetary schedules which represent the legal level of budget authority.

#### Budget / GAAP Reconciliation

All legal operating budgets are prepared using the modified cash basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Accordingly, the data presented in the budgetary comparison statements differ from the data presented in the financial statements prepared in accordance with accounting principles generally accepted in the United States of America. The following schedule presents the reconciliation between the different bases of reporting for the general fund:

<b>Revenue and other sources:</b>	<b>General Fund</b>
GAAP basis revenues	\$ 247,306,411
Revenue adjustments	(2,811,935)
Intra-fund appropriations and transfers	3,270,170
Cancellation of prior year encumbrances	212,307
<b>Budgetary basis revenue</b>	<b>\$ 247,976,953</b>
 <b>Expenditures and other uses:</b>	
GAAP basis expenditures	\$ 225,089,145
Expenditure adjustments	294,704
Intra-fund appropriations	3,270,170
Change in reserve for encumbrances	520,275
Cancellation of prior year encumbrances	212,307
<b>Budgetary basis expenditures</b>	<b>\$ 229,386,601</b>

# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

## REQUIRED SUPPLEMENTARY INFORMATION

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

**GENERAL FUND - COMBINED**  
**Year Ended December 31, 2021**

	2020	2021			
	Actual	Budget Amounts		Actual	Variance with
	Amounts	Original	Final	Amounts	Final Budget- Positive (Negative)
<b>REVENUES</b>					
Tax revenue	\$ 175,223,192	\$ 191,634,872	\$ 198,136,227	\$ 189,633,430	\$ (8,502,797)
Intergovernmental revenues	4,344,655	4,070,650	28,637,453	25,421,525	(3,215,928)
Charges for services	13,309,933	14,275,113	14,261,800	13,792,329	(469,471)
Fines, forfeitures and penalties	4,619,989	6,002,404	5,757,514	5,733,188	(24,326)
Interest earnings	2,878,792	3,464,988	2,830,000	3,548,930	718,930
Licenses and permits	2,050,306	2,503,397	2,317,720	2,398,332	80,612
Miscellaneous revenues	4,188,824	4,554,711	4,604,983	4,801,958	196,975
<b>TOTAL REVENUES</b>	<b>206,615,691</b>	<b>226,506,135</b>	<b>256,545,697</b>	<b>245,329,692</b>	<b>(11,216,005)</b>
<b>EXPENDITURES</b>					
Personnel	154,072,912	163,526,180	166,906,388	167,031,534	(125,146)
Contractual services	34,734,215	41,485,405	48,959,838	44,969,555	3,990,283
Commodities	5,898,664	6,445,327	6,786,618	5,917,324	869,294
Capital outlay	2,219,603	3,147,447	5,916,398	3,259,568	2,656,830
Grants, claims, shared revenue	5,600,814	5,798,931	6,315,373	5,142,788	1,172,585
Debt service	154,625	10,944,382	10,409,204	104,222	10,304,982
Other	(160)	573,627	680,295	-	680,295
<b>TOTAL EXPENDITURES</b>	<b>202,680,673</b>	<b>231,921,299</b>	<b>245,974,114</b>	<b>226,424,991</b>	<b>19,549,123</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
Transfers in	6,276,000	2,256,000	2,256,000	2,256,170	170
Transfers out	(9,202,708)	(2,080,181)	(2,468,481)	(5,961,610)	(3,493,129)
Proceeds from sale of capital assets	2,034,496	81,000	81,200	391,091	309,891
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(892,212)</b>	<b>256,819</b>	<b>(131,281)</b>	<b>(3,314,349)</b>	<b>(3,183,068)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>3,042,806</b>	<b>(5,158,345)</b>	<b>10,440,302</b>	<b>15,590,352</b>	<b>5,150,050</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	27,962,809	31,005,615	31,005,615	31,005,615	-
End of year	\$ 31,005,615	\$ 25,847,270	\$ 41,445,917	\$ 46,595,967	\$ 5,150,050



# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

## REQUIRED SUPPLEMENTARY INFORMATION

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

#### BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

#### GENERAL FUND - CITY

Year Ended December 31, 2021

	2020	2021			
		Budget Amounts			Variance with Final Budget-
	Actual Amounts	Original	Final Amended	Actual Amounts	Positive (Negative)
REVENUES					
Tax revenue	\$ 117,820,060	\$ 131,712,868	\$ 135,907,147	\$ 126,651,142	\$ (9,256,005)
Intergovernmental revenues	886,540	735,000	18,964,100	15,762,575	(3,201,525)
Charges for services	11,606,813	11,691,032	12,318,350	11,681,312	(637,038)
Fines, forfeitures and penalties	2,057,472	3,171,846	2,598,000	2,376,984	(221,016)
Interest earnings	464,942	480,729	480,000	627,145	147,145
Licenses and permits	1,136,610	1,319,803	1,201,720	1,383,982	182,262
Miscellaneous revenues	2,983,876	3,340,706	3,318,428	3,514,385	195,957
TOTAL REVENUES	136,956,313	152,451,984	174,787,745	161,997,525	(12,790,220)
EXPENDITURES					
Personnel	105,395,157	110,810,078	114,104,866	115,317,064	(1,212,198)
Contractual services	20,468,106	24,587,396	31,058,388	29,551,588	1,506,800
Commodities	4,087,426	4,126,792	4,164,114	3,637,256	526,858
Capital outlay	1,342,769	1,421,667	3,301,267	1,667,052	1,634,215
Grants, claims, shared revenue	4,511,366	4,616,786	5,113,906	4,291,756	822,150
Debt service	154,625	10,944,382	10,409,204	104,222	10,304,982
Other	-	499,040	553,300	-	553,300
TOTAL EXPENDITURES	135,959,449	157,006,141	168,705,045	154,568,938	14,136,107
OTHER FINANCING SOURCES(USES)					
Transfers in	6,276,000	2,256,000	2,256,000	2,256,000	-
Transfers out	(3,408,708)	(250,000)	(680,000)	(3,398,900)	(2,718,900)
Proceeds from sale of capital assets	2,034,496	80,000	80,000	375,229	295,229
TOTAL OTHER FINANCING (USES)	4,901,788	2,086,000	1,656,000	(767,671)	(2,423,671)
NET CHANGE IN FUND BALANCE	5,898,652	(2,468,157)	7,738,700	6,660,916	(1,077,784)
UNENCUMBERED FUND BALANCE					
Beginning of year	18,420,032	24,318,684	24,318,684	24,318,684	-
End of year	\$ 24,318,684	\$ 21,850,527	\$ 32,057,384	\$ 30,979,600	\$ (1,077,784)

# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

## REQUIRED SUPPLEMENTARY INFORMATION

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

#### BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

#### GENERAL FUND - COUNTY

Year Ended December 31, 2021

	2020		2021		
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 55,317,224	\$ 57,745,117	\$ 60,012,353	\$ 60,731,730	\$ 719,377
Intergovernmental revenues	58,115	65,650	6,199,944	6,185,541	(14,403)
Charges for services	1,220,048	1,899,432	1,185,350	1,346,376	161,026
Fines, forfeitures and penalties	2,562,517	2,830,558	3,159,514	3,356,204	196,690
Interest earnings	2,413,850	2,984,259	2,350,000	2,921,785	571,785
Licenses and permits	913,696	1,183,594	1,116,000	1,014,350	(101,650)
Miscellaneous revenues	1,080,893	1,113,155	1,176,805	1,175,380	(1,425)
<b>TOTAL REVENUES</b>	<b>63,566,343</b>	<b>67,821,765</b>	<b>75,199,966</b>	<b>76,731,366</b>	<b>1,531,400</b>
<b>EXPENDITURES</b>					
Personnel	44,591,255	48,166,102	48,587,803	47,674,031	913,772
Contractual services	13,660,212	15,673,573	16,614,157	14,195,454	2,418,703
Commodities	1,316,958	1,748,174	2,050,000	1,729,569	320,431
Capital outlay	863,911	1,610,780	2,315,131	1,323,007	992,124
Grants, claims, shared revenue	1,089,448	1,176,752	1,191,806	843,391	348,415
Other	(160)	18,477	70,885	-	70,885
<b>TOTAL EXPENDITURES</b>	<b>61,521,624</b>	<b>68,393,858</b>	<b>70,829,782</b>	<b>65,765,452</b>	<b>5,064,330</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
Transfers in	-	-	-	170	170
Transfers out	(5,794,000)	(1,666,800)	(1,666,800)	(2,410,538)	(743,738)
Proceeds of sale of capital assets	-	1,000	1,200	15,862	14,662
<b>TOTAL OTHER FINANCING (USES)</b>	<b>(5,794,000)</b>	<b>(1,665,800)</b>	<b>(1,665,600)</b>	<b>(2,394,506)</b>	<b>(728,906)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(3,749,281)</b>	<b>(2,237,893)</b>	<b>2,704,584</b>	<b>8,571,408</b>	<b>5,866,824</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	9,089,711	5,340,430	5,340,430	5,340,430	-
End of year	\$ 5,340,430	\$ 3,102,537	\$ 8,045,014	\$ 13,911,838	\$ 5,866,824

# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

## REQUIRED SUPPLEMENTARY INFORMATION

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

#### BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

#### GENERAL FUND - PARKS

Year Ended December 31, 2021

	2020	2021			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Amended		
<b>REVENUES</b>					
Tax revenue	\$ 2,085,908	\$ 2,176,887	\$ 2,216,727	\$ 2,250,558	\$ 33,831
Intergovernmental revenues	3,400,000	3,270,000	3,473,409	3,473,409	-
Charges for services	483,072	684,649	758,100	764,641	6,541
Miscellaneous revenues	124,055	100,850	109,750	112,193	2,443
<b>TOTAL REVENUES</b>	<b>6,093,035</b>	<b>6,232,386</b>	<b>6,557,986</b>	<b>6,600,801</b>	<b>42,815</b>
<b>EXPENDITURES</b>					
Personnel	4,086,500	4,550,000	4,213,719	4,040,439	173,280
Contractual services	605,897	1,224,436	1,287,293	1,222,513	64,780
Commodities	494,280	570,361	572,504	550,499	22,005
Capital outlay	12,923	115,000	300,000	269,509	30,491
Grants, claims, shared revenue	-	5,393	9,661	7,641	2,020
Other	-	56,110	56,110	-	56,110
<b>TOTAL EXPENDITURES</b>	<b>5,199,600</b>	<b>6,521,300</b>	<b>6,439,287</b>	<b>6,090,601</b>	<b>348,686</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
Transfers out	-	(163,381)	(121,681)	(152,172)	(30,491)
<b>TOTAL OTHER FINANCING (USES)</b>	<b>-</b>	<b>(163,381)</b>	<b>(121,681)</b>	<b>(152,172)</b>	<b>(30,491)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>893,435</b>	<b>(452,295)</b>	<b>(2,982)</b>	<b>358,028</b>	<b>361,010</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	453,066	1,346,501	1,346,501	1,346,501	-
End of year	\$ 1,346,501	\$ 894,206	\$ 1,343,519	\$ 1,704,529	\$ 361,010

# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

## REQUIRED SUPPLEMENTARY INFORMATION

### Schedule of Unified Government's Proportionate Share of the Collective Net Pension Liability – Kansas Pension Employees Retirement System (KPERS) and Kansas Police and Firemen's Retirement System (KP&F)

	Last Nine Fiscal Years*				
	2021	2020	2019	2018	2017
Unified Government's proportion of the collective net pension liability:					
KPERS (local group)	3.538%	3.621%	3.602%	3.648%	3.555%
KP&F (police & firemen)	12.427%	12.349%	12.637%	12.724%	13.001%
Unified Government's proportionate share of the collective net pension liability	\$161,039,517	\$215,061,071	\$178,229,836	\$173,265,380	\$173,425,551
Unified Government's covered payroll ^	\$140,048,272	\$138,727,290	\$136,987,470	\$132,412,973	\$128,258,175
Unified Government's proportionate share of the collective net pension liability as a percentage of its covered payroll	115%	155%	130%	131%	135%
Plan fiduciary net position as a percentage of the total pension liability	76.40%	66.30%	69.88%	68.88%	67.12%
	2016	2015	2014	2013	
Unified Government's proportion of the collective net pension liability:					
KPERS (local group)	3.574%	3.576%	3.766%	3.725%	
KP&F (police & firemen)	13.503%	13.892%	14.190%	13.807%	
Unified Government's proportionate share of the collective net pension liability	\$180,695,602	\$147,823,146	\$139,414,084	\$168,946,370	
Unified Government's covered payroll ^	\$125,344,016	\$125,440,405	\$127,086,410	\$122,982,901	
Unified Government's proportionate share of the collective net pension liability as a percentage of its covered payroll	144%	118%	110%	137%	
Plan fiduciary net position as a percentage of the total pension liability	65.10%	64.95%	66.60%	59.94%	

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

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

# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

## REQUIRED SUPPLEMENTARY INFORMATION

### Kansas Public Employees Retirement System including Kansas Police and Firemen's Retirement System Last Nine Fiscal Years\*

	2021	2020	2019	2018	2017
Contractually required contribution	\$ 22,321,806	\$ 21,384,810	\$ 20,992,486	\$ 19,024,867	\$ 17,613,229
Contributions in relation to the contractually required contribution	(22,321,806)	(21,384,810)	(20,992,486)	(19,024,867)	(17,613,229)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Unified Government's covered payroll ^	\$143,436,693	\$137,696,033	\$138,099,731	\$135,895,482	\$130,414,240
Contributions as a percentage of covered payroll	15.56%	15.53%	15.20%	14.00%	13.51%
	2016	2015	2014	2013	
Contractually required contribution	\$ 18,275,310	\$ 19,104,856	\$ 23,246,022	\$ 19,435,537	
Contributions in relation to the contractually required contribution	(18,275,310)	(19,104,856)	(23,246,022)	(19,435,537)	
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	
Unified Government's covered payroll ^	\$125,904,379	\$125,104,747	\$126,562,034	\$126,122,490	
Contributions as a percentage of covered payroll	14.52%	15.27%	18.37%	15.41%	

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

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

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

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

REQUIRED SUPPLEMENTARY INFORMATION

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

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

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

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

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

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

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

KPERS:

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

## UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

### REQUIRED SUPPLEMENTARY INFORMATION

#### KP&F:

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

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

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

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

#### KPERS:

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

#### KP&F:

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

December 31, 2020 assumption changes included a decrease of the investment return assumption from 7.75% to 7.25% and increase in general wage growth assumption from 3.25% to 3.50%.



# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

## REQUIRED SUPPLEMENTARY INFORMATION

### Schedule of Kansas City, Kansas Board of Public Utilities Retirement System's Net Pension Liability and Related Ratios

Fiscal Year Ended December 31, 2021

	2021	2020	2019	2018	2017	2016	2015
<b>Total Pension Liability</b>							
Service cost	\$ 7,280,467	\$ 7,289,384	\$ 7,201,941	\$ 7,440,404	\$ 7,297,782	\$ 7,339,629	\$ 7,560,923
Interest on total pension liability	38,648,801	37,017,215	38,047,652	37,460,630	36,679,579	38,033,409	36,958,626
Difference between expected and actual experience	(8,333,009)	(2,307,726)	(7,318,385)	(10,311,840)	(14,572,637)	(9,622,386)	-
Assumption changes	56,495,556	13,177,439	13,089,347	5,161,410	12,331,048	(21,130,167)	-
Benefit payments, including member refunds	(33,386,080)	(33,456,312)	(32,627,516)	(32,206,227)	(31,747,866)	(31,346,590)	(30,832,788)
Net change in total pension liability	60,705,735	21,720,000	18,393,039	7,544,377	9,987,906	(16,726,105)	13,686,761
Total pension liability, beginning	531,708,609	509,988,609	491,595,570	484,051,193	474,063,287	490,789,392	477,102,631
Total pension liability, ending (a)	\$ 592,414,344	\$ 531,708,609	\$ 509,988,609	\$ 491,595,570	\$ 484,051,193	\$ 474,063,287	\$ 490,789,392
<b>Plan Fiduciary Net Position</b>							
Employer contributions	4,491,136	4,349,056	4,398,226	4,250,560	4,252,025	4,172,968	4,278,318
Employee contributions	4,491,136	4,349,056	4,398,226	4,250,560	4,252,025	4,172,968	4,278,318
Net investment income	77,987,680	86,777,876	(12,362,654)	74,677,580	27,612,362	3,875,505	27,423,709
Benefit payments, including member refunds	(33,386,080)	(33,456,312)	(32,627,516)	(32,206,227)	(31,747,866)	(31,346,590)	(30,832,788)
Administrative expenses	(445,527)	(472,985)	(550,640)	(461,577)	(371,417)	(332,625)	(338,801)
Net change in plan fiduciary net position	53,138,345	61,546,691	(36,744,358)	50,510,896	3,997,129	(19,457,774)	4,808,756
Plan fiduciary net position, beginning	538,914,431	477,367,740	514,112,098	463,601,202	459,604,073	479,061,847	474,253,091
Plan fiduciary net position, ending (b)	\$ 592,052,776	\$ 538,914,431	\$ 477,367,740	\$ 514,112,098	\$ 463,601,202	\$ 459,604,073	\$ 479,061,847
Net pension liability (asset), ending (a) - (b)	\$ 361,568	\$ (7,205,822)	\$ 32,620,869	\$ (22,516,528)	\$ 20,449,991	\$ 14,459,214	\$ 11,727,545
Fiduciary net position as a percentage of the total pension liability	99.94%	101.36%	93.60%	104.58%	95.78%	96.95%	97.61%
Covered payroll	\$ 52,836,899	\$ 52,494,578	\$ 51,909,688	\$ 50,272,605	\$ 50,070,440	\$ 50,400,000	\$ 49,091,000
Net pension liability (asset) as a percentage of covered payroll	0.68%	-13.73%	62.84%	-44.79%	40.84%	28.69%	23.89%

Note: Required schedule is intended to show 10-year trend. GASB 68 was adopted in 2015, as such, only seven years are presented herein. Additional years will be added as they become available.

#### Changes of actuarial assumptions and methods:

- In 2021, the assumed COLA for post January 1, 1993 retirees was changed from 1% through 2020 and 3% thereafter to 1% through 2022 and 3% thereafter, for TPL purpose only.
- In 2021, the inflation assumption was decreased from 2.60% to 2.35%.
- In 2021, the investment return assumption was decreased from 7.5% to 6.75%.
- In 2021, the general wage growth assumption was decreased from 3.35% to 3.10%.
- In 2021, the covered payroll growth assumption was decreased from 3.25% to 3.00%.
- In 2021, the interest crediting rate assumption for contribution account balances was decreased from 3.5% to 3.35%.
- In 2021, the mortality assumption was changed to the Pub-2010 General Median Mortality Tables with future mortality improvements modeled using Scale MP-2020.
- In 2021, the individual salary increase assumption was modified to reflect the lower general wage increase assumption of 3.10%. In addition, the merit salary increase assumption was changed to a service-based table.

## UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

### REQUIRED SUPPLEMENTARY INFORMATION

- In 2021, the asset smoothing method was modified to use a closed 5-year smoothing period instead of a closed 8-year period. The corridor was eliminated.
- In 2020, the assumed COLA for post January 1, 1993 retirees was changed from 1% through 2022 and 3% thereafter to 1% through 2020 and 3% thereafter for TPL purposes only.
- In 2019, the inflation assumption was decreased from 3.10% to 2.60%.
- In 2019, the investment return assumption was decreased from 8.0% to 7.5%.
- In 2019, the general wage growth assumption was decreased from 4.0% to 3.35%.
- In 2019, the covered payroll growth assumption was decreased from 4.0% to 3.25%.
- In 2019, the interest crediting rate assumption for contribution account balances was decreased from 4.0% to 3.5%.
- In 2019, the mortality assumption was changed to the RP-2014 Blue Collar Mortality Table with future mortality improvements modeled using Scale MP-2017.
- In 2019, retirement rates were adjusted to better reflect actual experience.
- In 2019, termination rates were changed from age-based, sex-distinct assumption to a service-based, unisex assumption.
- In 2019, the individual salary increase assumption was modified to reflect the lower general wage increase assumption of 3.35%. In addition, the merit salary increase assumption was adjusted to reflect higher salary increases at younger ages.
- In 2019, the administration expense assumption was increased from 0.60% of pay to 0.70% of pay.
- In 2019, the amortization method for the unfunded actuarial liability (UAL) was changed to a “layered” amortization approach. The UAL as of January 1, 2019 will continue to be amortized according to the current schedule. New amortization bases will be created on each subsequent valuation date equal to the difference between the actual and expected UAL, with payments calculated using a closed 20-year period as a level-percent of payroll. A new amortization base will also be created when actuarial assumptions are changed or the benefit structure is modified. An appropriate period will be determined by the Board for these events, after discussion with the actuary.
- In 2018, the assumed COLA for post January 1, 1993 retirees was changed from 1% through 2022 and 3% thereafter to 1% through 2021 and 3% thereafter, for TPL purposes only.
- In 2017, the assumed COLA for post January 1, 1993 retirees was changed from 1% through 2025 and 3% thereafter to 1% through 2022 and 3% thereafter for TPL purposes only.
- In 2016, the assumed COLA for post January 1, 1993 retirees was changed from 1% through 2020 and 3% thereafter to 1% through 2025 and 3% thereafter for TPL purposes only.

# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

## REQUIRED SUPPLEMENTARY INFORMATION

### Schedule of Kansas City, Kansas Board of Public Utilities Retirement System Pension Contributions

#### Schedule of Employer Ten Year Contributions Fiscal Year Ended December 31, 2021 (Dollar amounts in thousands)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Actuarially determined contribution	\$8,030	\$4,084	\$5,561	\$6,458	\$5,789	\$7,263	\$7,428	\$7,887	\$8,398	\$7,257
Actual employer contrirbutions	4,547	4,491	4,462	4,398	4,257	4,251	4,173	4,278	4,269	4,332
Contribution deficiency (excess)	\$3,483	(\$407)	\$1,099	\$2,060	\$1,532	\$3,012	\$3,255	\$3,609	\$4,129	\$2,925
Covered payroll	\$53,496	\$52,837	\$52,494	\$51,910	\$50,273	\$50,070	\$49,091	\$50,128	\$50,792	\$51,357
Contribution as a percentage of covered payroll	8.50%	8.50%	8.50%	8.47%	8.47%	8.49%	8.50%	8.53%	8.41%	8.43%

#### Notes to Required Supplementary Information for Contributions

The following actuarial methods and assumptions were used to determine the actuarially determined contribution reported in the most recent actuarial valuation (January 1, 2021):

Actuarial cost method Entry age normal cost

Amortization method Level percentage of payroll, closed,

Remaining amortization period Layered bases with both bases having 18-20 years remaining

Asset valuation method 5-year smoothed market

Inflation 2.35%

Salary increases 3.10% to 6.10%

Investment rate of return 6.75%

Cost-of-living adjustments 3.00%

Changes in benefits and funding tiers: In 2010, The Pension Board Trustees adopted a new plan design for members hired on or after January 1, 2010. The new plan is a career average defined benefit plan. The Pension Board Trustees increased the member contribution rate from 5.5 percent to 8.5 percent. This also increased the BPU's matching contribution rate.

# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

## REQUIRED SUPPLEMENTARY INFORMATION

### Schedule of Changes in the Unified Government's Total OPEB Liability and Related Ratios

Last Five Fiscal Years\*

	2021	2020	2019	2018	2017
<b>Total OPEB liability</b>					
Service cost	\$ 5,544,299	\$ 3,894,743	\$ 2,810,322	\$ 3,112,838	\$ 2,514,400
Interest	2,679,281	3,083,159	2,951,747	2,800,778	2,826,283
Difference in experience	(22,957,819)	(833,288)	3,180,510	-	-
Change in assumptions	6,132,889	27,603,635	13,950,951	(10,022,757)	7,737,530
Net benefits paid by employer	(1,320,474)	(1,623,044)	(1,209,981)	(2,433,208)	(2,366,801)
<b>Net change in total OPEB liability</b>	<b>(9,921,824)</b>	<b>32,125,205</b>	<b>21,683,549</b>	<b>(6,542,349)</b>	<b>10,711,412</b>
<b>Total OPEB liability - beginning</b>	<b>131,813,937</b>	<b>99,688,732</b>	<b>78,005,183</b>	<b>84,547,532</b>	<b>73,836,120</b>
<b>Total OPEB liability - ending</b>	<b>\$ 121,892,113</b>	<b>\$ 131,813,937</b>	<b>\$ 99,688,732</b>	<b>\$ 78,005,183</b>	<b>\$ 84,547,532</b>
<b>Covered-employee payroll</b>	<b>\$ 143,436,693</b>	<b>\$ 137,696,033</b>	<b>\$ 138,099,731</b>	<b>\$ 135,895,482</b>	<b>\$ 130,414,240</b>

#### Total OPEB liability as a percentage of covered-employee payroll

84.98%      95.73%      72.19%      57.40%      64.83%

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

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

*Changes of assumptions.* Changes of assumptions reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

2020 – 2.04%  
2020 – 1.96%  
2019 – 3.00%  
2018 - 3.68%  
2017 - 3.24%  
2016 - 3.76%

For 2020, additional changes in assumptions consisted of:

- Updated retirement, turnover and disability assumptions based on the latest available data from KPERS valuation reports.
- Mortality improvement scale was changed from Society of Actuaries MP-2019 Full Generational Improvement to the Society of Actuaries MP-2020 Full Generational Improvement.
- Updated trend rates on per capital costs and retiree contribution premiums considering January 2021 renewal data.

For 2021, additional changes in assumptions consisted of:

- The assumed salary scale as changed from 25 to 3%.
- Mortality improvement scale was changed from Society of Actuaries MP-2020 Full Generational Improvement to the Society of Actuaries MP-2021 Full Generational Improvement.
- The assumed enrollment rate for future retiring employees was changed from 60% to 55% for pre-65 retirees and from 25 to 20% for post-65 retirees.
- The drop rate when pre-65 covered retirees attain age 65 was changed from 60% to 65%.
- Per capital costs, retiree contribution premiums and trend rates were updated as part of the evaluation.

For all years presented, amounts reflect difference in actual versus expected employer contributions.

# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

## REQUIRED SUPPLEMENTARY INFORMATION

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

	Last Five Fiscal Years*				
Measurement Date	2021 June 30, 2021	2020 June 30, 2020	2019 June 30, 2019	2018 June 30, 2018	2017 30-Jun-17
<b>Total OPEB liability</b>					
Service cost	\$ 274,465	\$ 240,485	\$ 228,688	\$ 227,109	\$ 232,454
Interest	65,074	99,499	134,993	130,353	106,909
Effect of economic/demographic gains or losses	(118,104)	(211,151)	(830,919)	(212,732)	-
Effect of assumptions changes or inputs	5,448	182,476	44,372	(44,555)	(123,254)
Benefit payments	(249,082)	(237,434)	(231,049)	(278,094)	(363,462)
<b>Net change in total OPEB liability</b>	(22,199)	73,875	(653,915)	(177,919)	(147,353)
<b>Total OPEB liability - beginning</b>	\$ 2,793,892	2,720,017	3,373,932	3,551,851	3,699,204
<b>Total OPEB liability - ending</b>	<u>\$ 2,771,693</u>	<u>\$ 2,793,892</u>	<u>\$ 2,720,017</u>	<u>\$ 3,373,932</u>	<u>\$ 3,551,851</u>
<b>Covered payroll</b>	\$76,760,643	\$74,427,862	\$75,871,588	\$74,543,922	\$71,961,956
<b>Total OPEB liability as a percentage of covered payroll</b>	3.61%	3.75%	3.59%	4.53%	4.94%

\* GASB 75 requires presentation of ten years. As of December 31, 2021, only five years of information is available. There are no assets accumulated in the trust to pay related benefits.

*Changes in assumptions.* Changes in assumptions and other inputs reflect the effects of changes in the discount rate each period:

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

For all years presented, the mortality projection scale is updated to the most recent table published by the Society of Actuaries for each respective year.

# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

## REQUIRED SUPPLEMENTARY INFORMATION

### Schedule of Changes of Kansas City, Kansas Board of Public Utilities Total OPEB Liability and Related Ratios

Last Four Fiscal Years\*

	2021	2020	2019	2018
<b>Total OPEB liability</b>				
Service cost	\$ 2,978,629	\$ 2,864,066	\$ 2,777,950	\$ 2,689,238
Interest	1,631,759	1,531,224	1,677,527	1,617,127
Experience losses (gains)	(8,065,304)	-	(294,584)	-
Change of assumptions	(2,080,843)	-	(5,201,435)	-
Net benefits paid by employer	(2,533,557)	(3,765,029)	(3,651,823)	(3,825,597)
<b>Net change in total OPEB liability</b>	<b>(8,069,316)</b>	<b>630,261</b>	<b>(4,692,365)</b>	<b>480,768</b>
<b>Total OPEB liability - beginning</b>	<b>50,925,542</b>	<b>50,295,281</b>	<b>54,987,646</b>	<b>54,506,878</b>
<b>Total OPEB liability - ending</b>	<b>\$ 42,856,226</b>	<b>\$ 50,925,542</b>	<b>\$ 50,295,281</b>	<b>\$ 54,987,646</b>
<b>Covered-employee payroll</b>	<b>\$ 43,728,195</b>	<b>\$ 48,912,628</b>	<b>\$ 47,719,637</b>	<b>\$ 48,709,400</b>
<b>Total OPEB liability as a percentage of covered-employee payroll</b>	<b>98.01%</b>	<b>104.12%</b>	<b>105.40%</b>	<b>112.89%</b>

\* GASB 75 requires presentation of ten years. As of December 31, 2021, only four years of information is available. There are no assets accumulated in the trust to pay related benefits. This information is presented as of the measurement date.

#### Changes of plan provisions, actuarial assumptions and actuarial methods in 2021:

- The discount rate decreased to 2.26% from 3.10%.
- The mortality improvement rates were updated to the PUB-2010 Amount Weighted Mortality table base rates with scale MP-2021.
- The medical trend was updated to 7.50% graded uniformly to 4.50% over 13 years.

#### Changes of plan provisions, actuarial assumptions and actuarial methods in 2019:

- None in 2020

#### Changes of plan provisions, actuarial assumptions and actuarial methods in 2019:

- The discount rate increased to 3.10% from 3.03%.
- The mortality improvement rates were updated to use MP2019, compared to MP2017.
- The medical trend was updated to follow the Getzen model after a three-year transition period starting at 7.25% and decreasing uniformly to 6.50%.
- The medical aging factors were updated to adjust for age and gender and are assumed to follow the Yamamoto aging assumptions.



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# **GOVERNMENTAL FUNDS**



## NonMajor Governmental Funds

### Special Revenue Funds

Special revenue funds are operating funds used to account for the proceeds of specific revenue sources that are intended for specific purposes other than special assessments or major capital projects.

- \* **Clerk's Technology Fund**, created on January 1, 2015 by state statute, accounts for revenues received from specified fees charged by the County Treasurer to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded, stored or generated in the office of the County Treasurer.
- \* **Community Development Fund** is the Unified Government's entitlement grant from the U.S. Department of Housing and Urban Development (HUD). Federal regulation requires this fund be used to support services and activities benefiting low and moderate income households or areas of the city and county requiring special attention.
- \* **Court Trustee Fund** supports providing services to children by establishing or enforcing court orders by the Court Trustee Office. All revenue is used to pay for child support enforcement activities.
- \* **Dedicated Sales Tax Fund** was established on July 1, 2010 to pay for public safety services and neighborhood infrastructure. The public safety services are provided by the Kansas City, Kansas police & fire departments. The source of revenue is a 3/8th cent sales tax passed by Kansas City, Kansas voters on April 13, 2010. This special measure sales tax expires on June 30, 2020.
- \* **Developmental Disability Fund** provides resources to support services for mental health or developmental disability clients in the County.
- \* **Elections Fund** accounts for the administration of community-wide elections in Wyandotte County.
- \* **Environmental Trust Fund** accumulates resources for future landfill maintenance costs.
- \* **Health Department Fund** provides resources to support the County Health Department operations and capital expenditures.
- \* **Jail Commissary Fund** accounts for the sales related to inmate clothing, food and personal products.
- \* **KCK Minnesota ALL** accounts for the transactional activity for the Downtown Grocery.
- \* **Library Fund** collects and distributes property taxes to support services rendered by the Kansas City, Kansas Public Library.
- \* **Register of Deeds Technology Fund** created in 2002 by state statute, accounts for revenues received from specified fees charged by the Register of Deeds to acquire equipment and technological services for storing, recording, archiving, retrieving, maintaining and handling of data recorded or stored in the office.
- \* **Revolving Loan Fund** addresses very specific needs in the community by providing gap financing for businesses for expansion, job creation or retention. The majority of the revenue is interest income that is utilized to support the administrative costs of the program.

## Special Revenue Funds continued

- \* **Service Program for the Elderly Fund** provides resources for those citizens age 60 and over related to senior centers, transportation, education, and health-related concerns.
- \* **Special 911 Tax Wyandotte County Fund** is a statewide 911 fee imposed per subscriber account (telephone numbers capable of accessing 911) that applies to hardwire, wireless and VoIP phones. The resources are used only for purposes required or permitted under the Kansas 911 Act.
- \* **Special Alcohol Programs Fund** includes two separate programs. The Special Alcohol Program Grant Program funding is from a portion of the Government's liquor tax allocations from the State of Kansas, with expenditures restricted to providing services for alcohol abuse prevention, treatment or education. The Alcohol Diversion Program is funded through collection of fines from persons found in violation of driving under the influence of alcohol, K.S.A. 8-1567. This program's expenditures support community services targeting alcohol related programs.
- \* **Special Asset Fund** accounts for resources associated with the sale or acquisition of significant government assets, including land and buildings. This fund accounts for any related debt payments, operating expenditures, or future land acquisition that may be budgeted from available resources.
- \* **Special Law Enforcement Fund** obtains revenues from drug-related court forfeitures and confiscated property. Expenditures are restricted to drug enforcement related programs.
- \* **Special Parks and Recreation Fund** supports designated park improvement projects. Revenues generated from a portion of liquor sales tax receipts distributed by the State to the Unified Government.
- \* **Special Street and Highway Fund** finances road improvement, development and maintenance. Revenues generated primarily from motor fuel taxes collected by the State and distributed to the Government.
- \* **Tourism and Convention Promotion Fund** receives transient guest taxes levied on hotel and motel lodging within the Kansas City, Kansas. Resources apportioned to the Kansas City, Kansas Convention and Visitor Bureau, the maintenance and repair of Reardon Civic Center, and to support hotel development.
- \* **Treasurer's Technology Fund** created on January 1, 2015 by state statute, accounts for revenues received from specified fees charged by the County Treasurer to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded, stored or generated in the office of the County Treasurer.

## **Debt Service Fund**

Debt Service Fund is responsible for servicing the annual principal and interest payments on outstanding debt issued by the Unified Government. These bonds fund major capital improvement and maintenance projects. The primary source of revenue for this fund is from Ad Valorem Property Taxes. Segregation is maintained between debt supported by the boundaries of the City and debt supported by the County.

## **Capital Project Funds**

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

- \* **County Initiative to Fund Infrastructure Fund** finances infrastructure projects that benefit all of the cities in the County.
- \* **KCK Minnesota, Inc.** accounts for resources acquired for the construction of the downtown grocery store.
- \* **Public Building Commission Fund** accounts for resources for constructing, reconstructing, equipping, and furnishing buildings and facilities to be used for county-related Unified Government functions.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

As of December 31, 2021

	Special Revenue				
	Clerk's Technology	Community Development	Court Trustee	Dedicated Sales Tax	Developmental Disability
<b>ASSETS</b>					
Cash and investments	\$ 163,638	\$ -	\$ 765,387	\$ 10,977,001	\$ 469,369
Restricted cash and investments	-	-	-	-	-
Receivables (net of uncollectible)					
Property taxes	-	-	-	-	523,839
Other taxes	-	-	-	2,174,505	-
Accounts	-	124,913	-	-	-
Notes	-	-	-	-	-
Interest	-	-	-	-	-
Special assessments	-	8,408	-	-	-
Due from other funds	-	-	-	53,600	475
Due from other governments	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 163,638</b>	<b>\$ 133,321</b>	<b>\$ 765,387</b>	<b>\$ 13,205,106</b>	<b>\$ 993,683</b>
<b>LIABILITIES</b>					
Accounts and contracts payable	\$ -	\$ 53,084	\$ 104	\$ 1,096,260	\$ 57,292
Accrued wages and other	-	19,796	10,035	608,622	4,519
Due to others	-	14,212	-	-	-
Due to other funds	-	579,141	-	98,855	-
Due to other governments	-	14,572	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>680,805</b>	<b>10,139</b>	<b>1,803,737</b>	<b>61,811</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred property tax receivable	-	-	-	-	523,839
Unavailable revenue - interest	-	-	-	-	-
Unavailable revenue - special assessments	-	8,408	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>8,408</b>	<b>-</b>	<b>-</b>	<b>523,839</b>
<b>FUND BALANCE</b>					
Restricted	163,638	-	755,248	11,401,369	408,033
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	(555,892)	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>163,638</b>	<b>(555,892)</b>	<b>755,248</b>	<b>11,401,369</b>	<b>408,033</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 163,638</b>	<b>\$ 133,321</b>	<b>\$ 765,387</b>	<b>\$ 13,205,106</b>	<b>\$ 993,683</b>

continued

Special Revenue						
Elections	Environmental Trust	Health Department	Jail Commissary	KCK ALL, Inc.	Library	
\$ 301,872	\$ 958,835	\$ 2,117,538	\$ 361,100	\$ -	\$ 1,736,607	
-	-	-	-	121,635	-	
1,327,627	-	2,371,277	-	-	3,250,614	
-	-	447	-	-	-	
-	275,129	-	-	-	-	
-	-	-	-	4,998,700	-	
-	-	-	-	-	14,731	
-	-	-	-	-	-	
-	-	7,069	-	-	-	
-	-	-	-	-	-	
\$ 1,629,499	\$ 1,233,964	\$ 4,496,331	\$ 361,100	\$ 5,120,335	\$ 5,001,952	
\$ 20,546	\$ 605,536	\$ 19,805	\$ 2,884	\$ -	\$ -	
16,317	-	55,900	-	-	-	
-	-	77	-	-	-	
-	-	-	-	14,778	-	
-	-	-	-	-	-	
36,863	605,536	75,782	2,884	14,778	-	
1,327,627	-	2,371,277	-	-	3,250,614	
-	-	-	-	-	14,731	
-	-	-	-	-	-	
1,327,627	-	2,371,277	-	-	3,265,345	
265,009	-	2,049,272	-	5,105,557	1,736,607	
-	628,428	-	358,216	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
265,009	628,428	2,049,272	358,216	5,105,557	1,736,607	
\$ 1,629,499	\$ 1,233,964	\$ 4,496,331	\$ 361,100	\$ 5,120,335	\$ 5,001,952	



UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS - continued

As of December 31, 2021

	Special Revenue			
	Mental Health	Register of Deeds Tech	Revolving Loan	Service Program for the Elderly
<b>ASSETS</b>				
Cash and investments	\$ 78,304	\$ 166,468	\$ 414,177	\$ 707,118
Restricted cash and investments	-	-	22,919	-
Receivables (net of uncollectible)				
Property taxes	646,245	-	-	1,561,376
Other taxes	-	-	-	-
Accounts	-	-	-	239
Notes	-	-	32,908	-
Interest	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	2,294
Due from other governments	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 724,549</b>	<b>\$ 166,468</b>	<b>\$ 470,004</b>	<b>\$ 2,271,027</b>
<b>LIABILITIES</b>				
Accounts and contracts payable	\$ -	\$ -	\$ 150	\$ 23,323
Accrued wages and other	-	-	-	30,833
Due to others	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>54,156</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred property tax receivable	646,245	-	-	1,561,376
Unavailable revenue - interest	-	-	-	-
Unavailable revenue - special assessments	-	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>646,245</b>	<b>-</b>	<b>-</b>	<b>1,561,376</b>
<b>FUND BALANCE</b>				
Restricted	78,304	166,468	469,854	655,495
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>78,304</b>	<b>166,468</b>	<b>469,854</b>	<b>655,495</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 724,549</b>	<b>\$ 166,468</b>	<b>\$ 470,004</b>	<b>\$ 2,271,027</b>

continued

Special Revenue				
Special 911 Tax Wyandotte County	Special Alcohol Programs	Special Asset	Special Law Enforcement Program	
\$ 373,230	\$ 1,096,297	\$ 1,579,251	\$ 1,695,380	
-	38,135	390,000	-	
-	-	-	-	
131,804	-	-	-	
-	-	5,812	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	108	14,778	-	
-	-	-	-	
\$ 505,034	\$ 1,134,540	\$ 1,989,841	\$ 1,695,380	
\$ 61,764	\$ 9,296	\$ -	\$ 11,243	
-	7,012	-	-	
-	-	-	308,682	
-	-	246,910	-	
-	-	-	-	
61,764	16,308	246,910	319,925	
-	-	-	-	
-	-	-	-	
-	-	-	-	
443,270	1,118,232	-	1,375,455	
-	-	-	-	
-	-	1,742,931	-	
-	-	-	-	
443,270	1,118,232	1,742,931	1,375,455	
\$ 505,034	\$ 1,134,540	\$ 1,989,841	\$ 1,695,380	

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS - continued

As of December 31, 2021

	Special Revenue				
	Special Parks and Recreation	Special Street and Highway	Tourism and Convention Program	Treasurer's Technology	Total
<b>ASSETS</b>					
Cash and investments	\$ 415,254	\$ 4,602,414	\$ 3,252,283	\$ 107,874	\$ 32,339,397
Restricted cash and investments	-	-	-	-	572,689
Receivables (net of uncollectible)					
Property taxes	-	-	-	-	9,680,978
Other taxes	-	-	-	-	2,306,756
Accounts	-	-	-	-	406,093
Notes	-	-	-	-	5,031,608
Interest	-	-	-	-	14,731
Special assessments	-	-	-	-	8,408
Due from other funds	385	-	147,466	-	226,175
Due from other governments	-	-	776,706	-	776,706
<b>TOTAL ASSETS</b>	<b>\$ 415,639</b>	<b>\$ 4,602,414</b>	<b>\$ 4,176,455</b>	<b>\$ 107,874</b>	<b>\$ 51,363,541</b>
<b>LIABILITIES</b>					
Accounts and contracts payable	\$ 88,578	\$ 108,302	\$ 10,202	\$ -	\$ 2,168,369
Accrued wages and other	4,498	65,175	952	-	823,659
Due to others	-	-	-	-	322,971
Due to other funds	-	13,103	-	-	952,787
Due to other governments	-	-	-	-	14,572
<b>TOTAL LIABILITIES</b>	<b>93,076</b>	<b>186,580</b>	<b>11,154</b>	<b>-</b>	<b>4,282,358</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred property tax receivable	-	-	-	-	9,680,978
Unavailable revenue - interest	-	-	-	-	14,731
Unavailable revenue - special assessments	-	-	-	-	8,408
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,704,117</b>
<b>FUND BALANCE</b>					
Restricted	322,563	4,415,834	-	107,874	31,038,082
Committed	-	-	4,165,301	-	5,151,945
Assigned	-	-	-	-	1,742,931
Unassigned	-	-	-	-	(555,892)
<b>TOTAL FUND BALANCE</b>	<b>322,563</b>	<b>4,415,834</b>	<b>4,165,301</b>	<b>107,874</b>	<b>37,377,066</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 415,639</b>	<b>\$ 4,602,414</b>	<b>\$ 4,176,455</b>	<b>\$ 107,874</b>	<b>\$ 51,363,541</b>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS - continued

As of December 31, 2021

	Debt Service		Capital Projects		Total Nonmajor Governmental Funds
	Debt Service Fund	County Initiative To Fund Infrastructure	KCK 501, Inc.	Public Building Commission	2021
<b>ASSETS</b>					
Cash and investments	\$ 12,606,711	\$ 483	\$ -	\$ -	\$ 44,946,591
Restricted cash and investments	-	-	380,888	-	953,577
Receivables (net of uncollectible)					
Property taxes	26,121,122	-	-	-	35,802,100
Other taxes	62,469	-	-	-	2,369,225
Accounts	155,190	-	-	-	561,283
Notes	-	-	-	-	5,031,608
Interest	85,212	-	-	-	99,943
Special assessments	458,880	-	-	-	467,288
Due from other funds	7,757	-	-	-	233,932
Due from other governments	-	-	-	-	776,706
<b>TOTAL ASSETS</b>	<b>\$ 39,497,341</b>	<b>\$ 483</b>	<b>\$ 380,888</b>	<b>\$ -</b>	<b>\$ 91,242,253</b>
<b>LIABILITIES</b>					
Accounts and contracts payable	\$ 142,155	\$ -	\$ -	\$ -	\$ 2,310,524
Accrued wages and other	280,912	-	-	-	1,104,571
Due to others	-	-	-	-	322,971
Due to other funds	33,782	483	-	-	987,052
Due to other governments	-	-	-	-	14,572
<b>TOTAL LIABILITIES</b>	<b>456,849</b>	<b>483</b>	<b>-</b>	<b>-</b>	<b>4,739,690</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred property tax receivable	26,121,122	-	-	-	35,802,100
Unavailable revenue - interest	85,212	-	-	-	99,943
Unavailable revenue - special assessments	458,880	-	-	-	467,288
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>26,665,214</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,369,331</b>
<b>FUND BALANCE</b>					
Restricted	12,375,278	-	380,888	-	43,794,248
Committed	-	-	-	-	5,151,945
Assigned	-	-	-	-	1,742,931
Unassigned	-	-	-	-	(555,892)
<b>TOTAL FUND BALANCE</b>	<b>12,375,278</b>	<b>-</b>	<b>380,888</b>	<b>-</b>	<b>50,133,232</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 39,497,341</b>	<b>\$ 483</b>	<b>\$ 380,888</b>	<b>\$ -</b>	<b>\$ 91,242,253</b>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended December 31, 2021

	Special Revenue				
	Clerk's Technology	Community Development	Court Trustee	Dedicated Sales Tax	Developmental Disability
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ 12,210,331	\$ 338,170
Intergovernmental revenue	-	2,416,088	51,729	475,518	14,462
Charges for services	-	-	-	48,401	-
Fines, forfeitures and penalties	-	-	477,009	-	-
Interest income	-	-	-	-	-
Licenses, permits and fees	61,909	-	-	-	-
Miscellaneous revenues	-	14,700	-	-	49,500
<b>TOTAL REVENUES</b>	<b>61,909</b>	<b>2,430,788</b>	<b>528,738</b>	<b>12,734,250</b>	<b>402,132</b>
<b>EXPENDITURES</b>					
General government	34,306	145,674	1,435	614	1,406
Public works	-	-	-	1,500	-
Public safety	-	-	-	6,071,961	-
Judicial	-	-	439,011	-	-
Health and welfare	-	-	-	-	432,275
Planning and development	-	1,431,374	-	-	-
Parks and recreation	-	-	-	-	-
Capital outlay	41,097	24,532	-	2,063,803	-
Debt service					
Principal	-	-	-	167,580	-
Interest	-	-	-	3,376	-
Other	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>75,403</b>	<b>1,601,580</b>	<b>440,446</b>	<b>8,308,834</b>	<b>433,681</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of refunding bonds	-	-	-	-	-
Premium from issuance of refunding bonds	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	(27,335)	(120,000)	(3,721)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>(27,335)</b>	<b>(120,000)</b>	<b>(3,721)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(13,494)</b>	<b>829,208</b>	<b>60,957</b>	<b>4,305,416</b>	<b>(35,270)</b>
<b>FUND BALANCE</b>					
Beginning of year	177,132	(1,385,100)	694,291	7,095,953	443,303
End of year	\$ 163,638	\$ (555,892)	\$ 755,248	\$ 11,401,369	\$ 408,033

continued

Special Revenue						
Elections	Environmental Trust	Health Department	Jail Commissary	KCK ALL, Inc.	Library	
\$ 1,412,897	\$ -	\$ 2,742,979	\$ -	\$ -	\$ 3,508,007	
37,857	15,170	142,130	17,337	-	1,134	
1,605	1,128,331	718,709	-	-	-	
-	-	-	-	-	-	
-	-	-	-	49,987	21,287	
-	-	78,655	-	-	-	
1,500	1,870	368,989	65,450	-	-	
1,453,859	1,145,371	4,051,462	82,787	49,987	3,530,428	
1,454,648	-	10,698	-	-	3,316,614	
-	1,309,843	-	-	-	-	
-	-	-	26,531	-	-	
-	-	-	-	-	-	
-	-	3,156,317	-	-	-	
-	-	-	-	6,000	-	
-	-	-	-	-	-	
-	77,325	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
1,454,648	1,387,168	3,167,015	26,531	6,000	3,316,614	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	7,239	
(29,233)	-	(58,238)	-	-	-	
(29,233)	-	(58,238)	-	-	7,239	
(30,022)	(241,797)	826,209	56,256	43,987	221,053	
295,031	870,225	1,223,063	301,960	5,061,570	1,515,554	
\$ 265,009	\$ 628,428	\$ 2,049,272	\$ 358,216	\$ 5,105,557	\$ 1,736,607	

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

NONMAJOR GOVERNMENTAL FUNDS - continued

For the Year Ended December 31, 2021

	Special Revenue			
	Mental Health	Register of Deeds Tech	Revolving Loan	Service Program for the Elderly
<b>REVENUES</b>				
Taxes	\$ 687,801	\$ -	\$ -	\$ 1,661,563
Intergovernmental revenue	-	-	-	69,097
Charges for services	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-
Interest income	-	-	638	-
Licenses, permits and fees	-	247,636	-	-
Miscellaneous revenues	-	-	605	15
<b>TOTAL REVENUES</b>	<b>687,801</b>	<b>247,636</b>	<b>1,243</b>	<b>1,730,675</b>
<b>EXPENDITURES</b>				
General government	-	398,935	4,508	3,827
Public works	-	-	-	1,292,426
Public safety	-	-	-	-
Judicial	-	-	-	-
Health and welfare	664,000	-	-	381,399
Planning and development	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Debt service				
Principal	-	-	-	75,191
Interest	-	-	-	5,072
Other	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>664,000</b>	<b>398,935</b>	<b>4,508</b>	<b>1,757,915</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of refunding bonds	-	-	-	-
Premium from issuance of refunding bonds	-	-	-	-
Transfers in	22,576	-	-	416,800
Transfers out	-	-	-	(33,819)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>22,576</b>	<b>-</b>	<b>-</b>	<b>382,981</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>46,377</b>	<b>(151,299)</b>	<b>(3,265)</b>	<b>355,741</b>
<b>FUND BALANCE</b>				
Beginning of year	31,927	317,767	473,119	299,754
End of year	\$ 78,304	\$ 166,468	\$ 469,854	\$ 655,495



continued

Special Revenue				
Special 911 Tax Wyandotte County	Special Alcohol Programs	Special Asset	Special Law Enforcement Program	
\$ 913,516	\$ 492,943	\$ -	\$ 28,387	
-	161,844	-	-	
-	-	-	-	
-	-	-	38,521	
-	-	-	20	
-	-	-	-	
-	-	-	55,754	
913,516	654,787	-	122,682	
-	546,173	-	-	
-	-	-	-	
709,352	-	-	217,827	
-	-	-	383	
-	-	-	-	
-	-	301,637	-	
-	-	-	-	
-	-	-	71,967	
-	-	-	-	
-	-	-	-	
-	-	-	-	
709,352	546,173	301,637	290,177	
-	-	-	-	
-	-	-	-	
-	33,025	-	-	
-	-	-	-	
-	33,025	-	-	
204,164	141,639	(301,637)	(167,495)	
239,106	976,593	2,044,568	1,542,950	
\$ 443,270	\$ 1,118,232	\$ 1,742,931	\$ 1,375,455	

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

NONMAJOR GOVERNMENTAL FUNDS - continued

For the Year Ended December 31, 2021

	Special Revenue				
	Special Parks and Recreation	Special Street and Highway	Tourism and Convention Program	Treasurer's Technology	Total
<b>REVENUES</b>					
Taxes	\$ 499,237	\$ -	\$ 3,304,298	\$ -	\$ 27,800,129
Intergovernmental revenue	191,940	8,060,376	-	-	11,654,682
Charges for services	-	-	-	-	1,897,046
Fines, forfeitures and penalties	-	-	-	-	515,530
Interest income	-	-	-	-	71,932
Licenses, permits and fees	-	-	803	61,909	450,912
Miscellaneous revenues	-	-	-	-	558,383
<b>TOTAL REVENUES</b>	<b>691,177</b>	<b>8,060,376</b>	<b>3,305,101</b>	<b>61,909</b>	<b>42,948,614</b>
<b>EXPENDITURES</b>					
General government	37	614	12	65,546	5,985,047
Public works	-	4,740,700	51,406	-	7,395,875
Public safety	-	-	-	-	7,025,671
Judicial	-	-	-	-	439,394
Health and welfare	-	-	-	-	4,633,991
Planning and development	-	-	1,489,724	-	3,228,735
Parks and recreation	456,830	-	4,500	-	461,330
Capital Outlay	88,139	113,113	295,596	11,099	2,786,671
Debt service					
Principal	-	697,001	-	-	939,772
Interest	-	89,478	-	-	97,926
Other	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>545,006</b>	<b>5,640,906</b>	<b>1,841,238</b>	<b>76,645</b>	<b>32,994,412</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of bonds	-	-	-	-	-
Premium from issuance of bonds	-	-	-	-	-
Transfers in	1,739	-	-	-	481,379
Transfers out	-	-	(3,428,037)	-	(3,700,383)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,739</b>	<b>-</b>	<b>(3,428,037)</b>	<b>-</b>	<b>(3,219,004)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>147,910</b>	<b>2,419,470</b>	<b>(1,964,174)</b>	<b>(14,736)</b>	<b>6,735,198</b>
<b>FUND BALANCE</b>					
Beginning of year	174,653	1,996,364	6,129,475	122,610	30,641,868
End of year	\$ 322,563	\$ 4,415,834	\$ 4,165,301	\$ 107,874	\$ 37,377,066

Debt Service		Capital Projects			Total Nonmajor Governmental Funds
Debt Service Fund	County Initiative To Fund Infrastructure	KCK 501, Inc.	Public Building Commission	2021	
\$ 30,462,116	\$ -	\$ -	\$ -	\$	58,262,245
-	-	-	-	-	11,654,682
-	-	-	-	-	1,897,046
-	-	-	-	-	515,530
364,102	-	-	-	-	436,034
-	-	-	-	-	450,912
491,100	-	-	-	-	1,049,483
31,317,318	-	-	-	-	74,265,932
-	-	-	-	-	5,985,047
-	-	-	-	-	7,395,875
-	-	-	-	-	7,025,671
-	-	-	-	-	439,394
-	-	-	-	-	4,633,991
-	-	34,500	-	-	3,263,235
-	-	-	-	-	461,330
-	-	83,750	-	-	2,870,421
18,648,026	-	-	-	-	19,587,798
10,765,083	-	92,992	-	-	10,956,001
34,651	-	-	59,001	-	93,652
29,447,760	-	211,242	59,001	-	62,712,415
-	-	-	1,830,000	-	1,830,000
-	-	-	79,001	-	79,001
3,447,010	-	74,462	-	-	4,002,851
(1,125,082)	-	-	(1,850,000)	-	(6,675,465)
2,321,928	-	74,462	59,001	-	(763,613)
4,191,486	-	(136,780)	-	-	10,789,904
8,183,792	-	517,668	-	-	39,343,328
\$ 12,375,278	\$ -	\$ 380,888	\$ -	\$ -	50,133,232

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: CLERK'S TECHNOLOGY FUND

Year Ended December 31, 2021

	2020	2021			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Fines, fees, forfeitures	\$ 50,074	\$ 50,000	\$ 55,000	\$ 61,909	\$ 6,909
Miscellaneous revenue	-	-	-	63,000	63,000
<b>TOTAL REVENUES</b>	<b>50,074</b>	<b>50,000</b>	<b>55,000</b>	<b>124,909</b>	<b>69,909</b>
<b>EXPENDITURES</b>					
Contractual services	31,994	76,000	41,000	34,306	6,694
Commodities	1,336	7,000	9,000	8,800	200
Capital Outlay	65,177	-	33,000	63,000	(30,000)
<b>TOTAL EXPENDITURES</b>	<b>98,507</b>	<b>83,000</b>	<b>83,000</b>	<b>106,106</b>	<b>(23,106)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(48,433)</b>	<b>(33,000)</b>	<b>(28,000)</b>	<b>18,803</b>	<b>46,803</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	161,805	113,372	113,372	113,372	-
End of year	\$ 113,372	\$ 80,372	\$ 85,372	\$ 132,175	\$ 46,803

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: COURT TRUSTEE

Year Ended December 31, 2021

	2020	2021			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ 51,729	\$ 51,729	\$ -
Fines, fees, forfeitures	393,055	440,000	435,000	477,009	42,009
Miscellaneous revenue	90	-	-	-	-
<b>TOTAL REVENUES</b>	<b>393,145</b>	<b>440,000</b>	<b>486,729</b>	<b>528,738</b>	<b>42,009</b>
<b>EXPENDITURES</b>					
Personnel	320,800	450,223	491,253	379,004	112,249
Contractual services	60,355	99,208	99,208	56,361	42,847
Commodities	6,091	7,792	7,792	5,081	2,711
Other	-	35,400	35,400	-	35,400
<b>TOTAL EXPENDITURES</b>	<b>387,246</b>	<b>592,623</b>	<b>633,653</b>	<b>440,446</b>	<b>193,207</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	-	(27,335)	(27,335)	(27,335)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(27,335)</b>	<b>(27,335)</b>	<b>(27,335)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>5,899</b>	<b>(179,958)</b>	<b>(174,259)</b>	<b>60,957</b>	<b>235,216</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	688,491	694,390	694,390	694,390	-
End of year	\$ 694,390	\$ 514,432	\$ 520,131	\$ 755,347	\$ 235,216

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: DEDICATED SALES TAX

Year Ended December 31, 2021

	2020	2021			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 10,522,089	\$ 9,744,441	\$ 11,597,328	\$ 11,957,412	\$ 360,084
Intergovernmental	-	40,000	475,518	475,518	-
Fines, fees, forfeitures	54,504	-	153,000	48,401	(104,599)
Miscellaneous revenue	18,280	10,000	10,000	131,589	121,589
<b>TOTAL REVENUES</b>	<b>10,594,873</b>	<b>9,794,441</b>	<b>12,235,846</b>	<b>12,612,920</b>	<b>377,074</b>
<b>EXPENDITURES</b>					
Personnel	4,571,872	5,089,965	5,305,266	5,060,490	244,776
Contractual services	599,305	1,167,322	934,924	836,097	98,827
Commodities	161,102	349,939	360,905	360,476	429
Capital outlay	2,771,392	3,206,000	4,388,000	3,897,473	490,527
Other	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>8,103,671</b>	<b>9,813,226</b>	<b>10,989,095</b>	<b>10,154,536</b>	<b>834,559</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	-	-	-	(120,000)	(120,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(120,000)</b>	<b>(120,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>2,491,202</b>	<b>(18,785)</b>	<b>1,246,751</b>	<b>2,338,384</b>	<b>1,091,633</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	320,515	2,811,717	2,811,717	2,811,717	-
End of year	<u>\$ 2,811,717</u>	<u>\$ 2,792,932</u>	<u>\$ 4,058,468</u>	<u>\$ 5,150,101</u>	<u>\$ 1,091,633</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: DEVELOPMENTAL DISABILITY

Year Ended December 31, 2021

	2020	2021			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 331,817	\$ 332,021	\$ 327,664	\$ 338,171	\$ 10,507
Intergovernmental	-	-	14,462	14,462	-
Miscellaneous revenue	65,140	40,000	40,000	49,500	9,500
<b>TOTAL REVENUES</b>	<b>396,957</b>	<b>372,021</b>	<b>382,126</b>	<b>402,133</b>	<b>20,007</b>
<b>EXPENDITURES</b>					
Personnel	182,413	200,962	212,949	181,730	31,219
Contractual services	232,151	264,971	268,971	241,439	27,532
Commodities	5,805	17,500	13,500	7,347	6,153
Other	-	85,000	88,721	-	88,721
<b>TOTAL EXPENDITURES</b>	<b>420,369</b>	<b>568,433</b>	<b>584,141</b>	<b>430,516</b>	<b>153,625</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	-	(3,721)	(3,721)	(3,721)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(3,721)</b>	<b>(3,721)</b>	<b>(3,721)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(23,412)</b>	<b>(200,133)</b>	<b>(205,736)</b>	<b>(32,104)</b>	<b>173,632</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	463,630	440,218	440,218	440,218	-
End of year	<u>\$ 440,218</u>	<u>\$ 240,085</u>	<u>\$ 234,482</u>	<u>\$ 408,114</u>	<u>\$ 173,632</u>



UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: ELECTIONS

Year Ended December 31, 2021

	2020	2021			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 1,309,466	\$ 1,366,267	\$ 1,391,695	\$ 1,412,896	\$ 21,201
Intergovernmental	-	-	37,857	37,857	-
Charges for services	479	3,000	4,500	1,605	(2,895)
Miscellaneous revenue	42,980	50,000	50,000	1,599	(48,401)
<b>TOTAL REVENUES</b>	<b>1,352,925</b>	<b>1,419,267</b>	<b>1,484,052</b>	<b>1,453,957</b>	<b>(30,095)</b>
<b>EXPENDITURES</b>					
Personnel	870,274	910,000	940,000	896,480	43,520
Contractual services	476,205	492,087	461,785	435,821	25,964
Commodities	121,719	109,400	124,702	122,344	2,358
Other	-	20,000	45,000	-	45,000
<b>TOTAL EXPENDITURES</b>	<b>1,468,198</b>	<b>1,531,487</b>	<b>1,571,487</b>	<b>1,454,645</b>	<b>116,842</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	-	(29,233)	(29,233)	(29,233)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(29,233)</b>	<b>(29,233)</b>	<b>(29,233)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(115,273)</b>	<b>(141,453)</b>	<b>(116,668)</b>	<b>(29,921)</b>	<b>86,747</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	410,675	295,402	295,402	295,402	-
End of year	\$ 295,402	\$ 153,949	\$ 178,734	\$ 265,481	\$ 86,747

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: ENVIRONMENTAL TRUST

Year Ended December 31, 2021

	2020	2021			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ 15,170	\$ 15,170	\$ -
Charges for services	1,103,340	1,070,000	1,141,949	1,124,468	(17,481)
Miscellaneous revenue	9,999	18,000	18,000	28,833	10,833
<b>TOTAL REVENUES</b>	<b>1,113,339</b>	<b>1,088,000</b>	<b>1,175,119</b>	<b>1,168,471</b>	<b>(6,648)</b>
<b>EXPENDITURES</b>					
Contractual services	1,036,708	1,100,000	1,500,000	1,400,251	99,749
Capital outlay	247,646	150,000	164,520	96,704	67,816
Other	-	80,000	80,000	-	80,000
<b>TOTAL EXPENDITURES</b>	<b>1,284,354</b>	<b>1,330,000</b>	<b>1,744,520</b>	<b>1,496,955</b>	<b>247,565</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(500,000)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(500,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(671,015)</b>	<b>(242,000)</b>	<b>(569,401)</b>	<b>(328,484)</b>	<b>240,917</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	1,326,057	655,042	655,042	655,042	-
End of year	\$ 655,042	\$ 413,042	\$ 85,641	\$ 326,558	\$ 240,917

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - BUDGETARY BASIS (NON-GAAP)

SPECIAL REVENUE FUND: HEALTH DEPARTMENT

Year Ended December 31, 2021

	2020	2021			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 2,524,654	\$ 2,647,636	\$ 2,708,146	\$ 2,742,979	\$ 34,833
Intergovernmental revenue	30,400	3,000	599,380	142,130	(457,250)
Charges for services	82,190	358,200	285,200	718,709	433,509
Licenses and permits	84,460	80,000	79,300	78,655	(645)
Miscellaneous revenue	494,361	445,000	445,000	383,334	(61,666)
<b>TOTAL REVENUES</b>	<b>3,216,065</b>	<b>3,533,836</b>	<b>4,117,026</b>	<b>4,065,807</b>	<b>(51,219)</b>
<b>EXPENDITURES</b>					
Personnel	1,859,807	2,703,281	2,495,000	2,307,665	187,335
Contractual services	146,038	370,292	1,180,049	738,852	441,197
Commodities	45,175	120,909	466,152	108,981	357,171
Capital outlay	-	40,000	-	-	-
Grants, claims, shared revenue	200,000	200,000	200,000	200,000	-
Other	-	100,000	100,000	-	100,000
<b>TOTAL EXPENDITURES</b>	<b>2,251,020</b>	<b>3,534,482</b>	<b>4,441,201</b>	<b>3,355,498</b>	<b>1,085,703</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	-	(58,238)	(58,238)	(58,238)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(58,238)</b>	<b>(58,238)</b>	<b>(58,238)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>965,045</b>	<b>(58,884)</b>	<b>(382,413)</b>	<b>652,071</b>	<b>1,034,484</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	239,979	1,205,024	1,205,024	1,205,024	-
End of year	\$ 1,205,024	\$ 1,146,140	\$ 822,611	\$ 1,857,095	\$ 1,034,484

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: JAIL COMMISSARY

Year Ended December 31, 2021

	2020	2021			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ 17,337	\$ 17,337	\$ -
Miscellaneous revenue	36,480	55,000	45,000	65,450	20,450
<b>TOTAL REVENUES</b>	<u>36,480</u>	<u>55,000</u>	<u>62,337</u>	<u>82,787</u>	<u>20,450</u>
<b>EXPENDITURES</b>					
Contractual	222	500	500	-	500
Commodities	22,328	99,500	99,500	26,530	72,970
<b>TOTAL EXPENDITURES</b>	<u>22,550</u>	<u>100,000</u>	<u>100,000</u>	<u>26,530</u>	<u>73,470</u>
<b>NET CHANGE IN FUND BALANCE</b>	13,930	(45,000)	(37,663)	56,257	93,920
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	277,622	291,552	291,552	291,552	-
End of year	<u>\$ 291,552</u>	<u>\$ 246,552</u>	<u>\$ 253,889</u>	<u>\$ 347,809</u>	<u>\$ 93,920</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: LIBRARY DISTRICT  
Year Ended December 31, 2021

	2020	2021			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 3,278,458	\$ 3,451,781	\$ 3,482,661	\$ 3,508,007	\$ 25,346
Intergovernmental	-	-	8,373	1,134	(7,239)
Interest income	16,940	18,000	16,000	21,288	5,288
<b>TOTAL REVENUES</b>	<b>3,295,398</b>	<b>3,469,781</b>	<b>3,507,034</b>	<b>3,530,429</b>	<b>23,395</b>
<b>EXPENDITURES</b>					
Contractual services	1,821	1,650	1,650	1,134	516
Other	3,069,889	3,633,222	3,633,222	3,315,480	317,742
<b>TOTAL EXPENDITURES</b>	<b>3,071,710</b>	<b>3,634,872</b>	<b>3,634,872</b>	<b>3,316,614</b>	<b>318,258</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	7,239	7,239
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,239</b>	<b>7,239</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>223,688</b>	<b>(165,091)</b>	<b>(127,838)</b>	<b>221,054</b>	<b>348,892</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	1,291,868	1,515,556	1,515,556	1,515,556	-
End of year	<u>\$ 1,515,556</u>	<u>\$ 1,350,465</u>	<u>\$ 1,387,718</u>	<u>\$ 1,736,610</u>	<u>\$ 348,892</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: MENTAL HEALTH

Year Ended December 31, 2021

	2020	2021			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 632,307	\$ 665,133	\$ 671,943	\$ 687,801	\$ 15,858
Intergovernmental	-	-	22,576	-	(22,576)
<b>TOTAL REVENUES</b>	<u>632,307</u>	<u>665,133</u>	<u>694,519</u>	<u>687,801</u>	<u>(6,718)</u>
<b>EXPENDITURES</b>					
Grants, claims, shared revenue	664,000	664,000	684,519	664,000	20,519
Other	-	10,000	10,000	-	10,000
<b>TOTAL EXPENDITURES</b>	<u>664,000</u>	<u>674,000</u>	<u>694,519</u>	<u>664,000</u>	<u>30,519</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	22,576	22,576
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,576</u>	<u>22,576</u>
<b>NET CHANGE IN FUND BALANCE</b>	(31,693)	(8,867)	-	46,377	46,377
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	63,618	31,925	31,925	31,925	-
End of year	<u>\$ 31,925</u>	<u>\$ 23,058</u>	<u>\$ 31,925</u>	<u>\$ 78,302</u>	<u>\$ 46,377</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: REGISTER OF DEEDS TECHNOLOGY FUND

Year Ended December 31, 2021

	2020	2021			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Fines/fees/forfeitures	\$ 200,294	\$ 190,000	\$ 220,000	\$ 247,636	\$ 27,636
<b>TOTAL REVENUES</b>	<u>200,294</u>	<u>190,000</u>	<u>220,000</u>	<u>247,636</u>	<u>27,636</u>
<b>EXPENDITURES</b>					
Contractual services	117,958	345,170	450,170	398,936	51,234
<b>TOTAL EXPENDITURES</b>	<u>117,958</u>	<u>345,170</u>	<u>450,170</u>	<u>398,936</u>	<u>51,234</u>
<b>NET CHANGE IN FUND BALANCE</b>	82,336	(155,170)	(230,170)	(151,300)	78,870
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	277,479	359,815	359,815	359,815	-
End of year	<u>\$ 359,815</u>	<u>\$ 204,645</u>	<u>\$ 129,645</u>	<u>\$ 208,515</u>	<u>\$ 78,870</u>



UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: SERVICE PROGRAM FOR THE ELDERLY

Year Ended December 31, 2021

	2020	2021			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 1,539,396	\$ 1,606,572	\$ 1,636,071	\$ 1,661,564	\$ 25,493
Intergovernmental	-	-	69,097	69,097	-
Miscellaneous revenue	5,293	30,600	30,600	15	(30,585)
<b>TOTAL REVENUES</b>	<b>1,544,689</b>	<b>1,637,172</b>	<b>1,735,768</b>	<b>1,730,676</b>	<b>(5,092)</b>
<b>EXPENDITURES</b>					
Personnel	1,286,273	1,562,586	1,473,773	1,356,698	117,075
Contractual services	94,402	163,901	262,143	196,623	65,520
Commodities	151,100	217,218	218,473	146,607	71,866
Capital Outlay	137,156	59,400	185,203	119,625	65,578
Grants, claims, shared revenue	-	209	209	100	109
Other	-	10,000	64,000	-	64,000
<b>TOTAL EXPENDITURES</b>	<b>1,668,931</b>	<b>2,013,314</b>	<b>2,203,801</b>	<b>1,819,653</b>	<b>384,148</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	360,000	416,800	416,800	416,800	-
Transfers out	-	(33,819)	(33,819)	(33,819)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>360,000</b>	<b>382,981</b>	<b>382,981</b>	<b>382,981</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>235,758</b>	<b>6,839</b>	<b>(85,052)</b>	<b>294,004</b>	<b>379,056</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	44,976	280,734	280,734	280,734	-
End of year	<u>\$ 280,734</u>	<u>\$ 287,573</u>	<u>\$ 195,682</u>	<u>\$ 574,738</u>	<u>\$ 379,056</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: SPECIAL 911 TAX - WYANDOTTE COUNTY

Year Ended December 31, 2021

	2020	2021			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 895,766	\$ 840,000	\$ 920,000	913,516	\$ (6,484)
Miscellaneous revenue	728	-	-	-	-
<b>TOTAL REVENUES</b>	<b>896,494</b>	<b>840,000</b>	<b>920,000</b>	<b>913,516</b>	<b>(6,484)</b>
<b>EXPENDITURES</b>					
Contractual services	715,775	722,500	804,136	733,738	70,398
Commodities	38,564	50,000	125,864	119,633	6,231
Capital Outlay	279,605	-	-	-	-
Other	-	25,000	25,000	-	25,000
<b>TOTAL EXPENDITURES</b>	<b>1,033,944</b>	<b>797,500</b>	<b>955,000</b>	<b>853,371</b>	<b>101,629</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(137,450)</b>	<b>42,500</b>	<b>(35,000)</b>	<b>60,145</b>	<b>95,145</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	244,889	107,439	107,439	107,439	-
End of year	\$ 107,439	\$ 149,939	\$ 72,439	\$ 167,584	\$ 95,145

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: SPECIAL ALCOHOL AND DRUG PROGRAMS

Year Ended December 31, 2021

	2020	2021			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 399,588	\$ 575,392	\$ 499,000	\$ 492,923	\$ (6,077)
Intergovernmental	-	-	194,869	161,844	(33,025)
Fines, forfeitures and penalties	-	100	100	-	(100)
<b>TOTAL REVENUES</b>	<b>399,588</b>	<b>575,492</b>	<b>693,969</b>	<b>654,767</b>	<b>(39,202)</b>
<b>EXPENDITURES</b>					
Personnel	323,546	495,756	510,688	429,919	80,769
Contractual services	137,453	214,762	197,581	95,587	101,994
Commodities	6,465	9,332	26,513	20,647	5,866
Other	-	50,000	150,000	-	150,000
<b>TOTAL EXPENDITURES</b>	<b>467,464</b>	<b>769,850</b>	<b>884,782</b>	<b>546,153</b>	<b>338,629</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	33,025	33,025
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,025</b>	<b>33,025</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(67,876)</b>	<b>(194,358)</b>	<b>(190,813)</b>	<b>141,639</b>	<b>332,452</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	1,042,535	974,659	974,659	974,659	-
End of year	<u>\$ 974,659</u>	<u>\$ 780,301</u>	<u>\$ 783,846</u>	<u>\$ 1,116,298</u>	<u>\$ 332,452</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: SPECIAL ASSETS  
Year Ended December 31, 2021

	2020	2021			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Miscellaneous revenue	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
Contractual services	85,988	250,000	250,000	301,637	(51,637)
Other	63,422	800,000	746,286	-	746,286
<b>TOTAL EXPENDITURES</b>	149,410	1,050,000	996,286	301,637	694,649
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(88,722)	-	(53,714)	-	53,714
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	(88,722)	-	(53,714)	-	53,714
<b>NET CHANGE IN FUND BALANCE</b>	(238,132)	(1,050,000)	(1,050,000)	(301,637)	748,363
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	2,282,700	2,044,568	2,044,568	2,044,568	-
End of year	\$ 2,044,568	\$ 994,568	\$ 994,568	\$ 1,742,931	\$ 748,363

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: SPECIAL PARKS AND RECREATION

Year Ended December 31, 2021

	2020	2021			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 401,048	\$ 575,392	\$ 499,000	\$ 499,237	\$ 237
Intergovernmental	-	-	193,679	191,940	(1,739)
<b>TOTAL REVENUES</b>	<b>401,048</b>	<b>575,392</b>	<b>692,679</b>	<b>691,177</b>	<b>(1,502)</b>
<b>EXPENDITURES</b>					
Personnel	201,276	210,261	211,703	218,293	(6,590)
Contractual services	249,009	296,250	251,250	226,961	24,289
Commodities	11,829	50	50	-	50
Capital outlay	-	146,235	196,235	180,061	16,174
Others	-	25,000	25,000	-	25,000
<b>TOTAL EXPENDITURES</b>	<b>462,114</b>	<b>677,796</b>	<b>684,238</b>	<b>625,315</b>	<b>58,923</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	1,739	1,739
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,739</b>	<b>1,739</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(61,066)</b>	<b>(102,404)</b>	<b>8,441</b>	<b>67,601</b>	<b>59,160</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	259,193	198,127	198,127	198,127	-
End of year	<u>\$ 198,127</u>	<u>\$ 95,723</u>	<u>\$ 206,568</u>	<u>\$ 265,728</u>	<u>\$ 59,160</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: SPECIAL STREET AND HIGHWAY

Year Ended December 31, 2021

	2020	2021			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Intergovernmental revenue	\$ 6,823,922	\$ 5,622,670	\$ 7,859,097	\$ 8,060,376	\$ 201,279
Miscellaneous revenue	244,084	560,000	160,000	50,704	(109,296)
<b>TOTAL REVENUES</b>	<b>7,068,006</b>	<b>6,182,670</b>	<b>8,019,097</b>	<b>8,111,080</b>	<b>91,983</b>
<b>EXPENDITURES</b>					
Personnel	5,021,507	3,242,848	3,579,781	3,169,965	409,816
Contractual	27,403	1,026,225	1,031,782	857,290	174,492
Commodities	714,872	1,125,318	1,176,618	1,063,635	112,983
Capital outlay	1,102,407	1,274,000	1,638,243	1,451,480	186,763
Grants, claims, shared revenue	-	15,000	15,000	-	15,000
Other	-	260,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>6,866,189</b>	<b>6,943,391</b>	<b>7,441,424</b>	<b>6,542,370</b>	<b>899,054</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>201,817</b>	<b>(760,721)</b>	<b>577,673</b>	<b>1,568,710</b>	<b>991,037</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	1,500,081	1,701,898	1,701,898	1,701,898	-
End of year	<u>\$ 1,701,898</u>	<u>\$ 941,177</u>	<u>\$ 2,279,571</u>	<u>\$ 3,270,608</u>	<u>\$ 991,037</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: TOURISM AND CONVENTION PROMOTION

Year Ended December 31, 2021

	2020	2021			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Tax revenue	\$ 2,460,663	\$ 2,287,883	\$ 3,107,645	\$ 3,304,298	\$ 196,653
Licenses and permits	-	-	-	801	801
Miscellaneous revenue	-	-	-	30	30
<b>TOTAL REVENUES</b>	<u>2,460,663</u>	<u>2,287,883</u>	<u>3,107,645</u>	<u>3,305,129</u>	<u>197,484</u>
<b>EXPENDITURES</b>					
Personnel	5,956	60,992	62,510	23,535	38,975
Contractual	233,665	596,150	621,150	210,146	411,004
Commodities	1,045	32,850	32,850	3,361	29,489
Capital Outlay	1,093,466	660,000	2,906,712	172,490	2,734,222
Grants, claims, shared revenue	1,395,171	1,504,400	1,504,400	1,421,437	82,963
Other	-	100,000	100,000	-	100,000
<b>TOTAL EXPENDITURES</b>	<u>2,729,303</u>	<u>2,954,392</u>	<u>5,227,622</u>	<u>1,830,969</u>	<u>3,396,653</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(525,500)	(503,037)	(1,503,037)	(3,428,037)	(1,925,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(525,500)</u>	<u>(503,037)</u>	<u>(1,503,037)</u>	<u>(3,428,037)</u>	<u>(1,925,000)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(794,140)	(1,169,546)	(3,623,014)	(1,953,877)	1,669,137
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	5,769,004	4,974,864	4,974,864	4,974,864	-
End of year	<u>\$ 4,974,864</u>	<u>\$ 3,805,318</u>	<u>\$ 1,351,850</u>	<u>\$ 3,020,987</u>	<u>\$ 1,669,137</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

SPECIAL REVENUE FUND: TREASURER'S TECHNOLOGY FUND

Year Ended December 31, 2021

	2020	2021			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
<b>REVENUES</b>					
Fines, forfeitures and penalties	\$ 50,074	\$ 50,000	\$ 55,000	\$ 61,909	\$ 6,909
Miscellaneous revenue	-	-	-	16,530	16,530
<b>TOTAL REVENUES</b>	<b>50,074</b>	<b>50,000</b>	<b>55,000</b>	<b>78,439</b>	<b>23,439</b>
<b>EXPENDITURES</b>					
Contractual Services	-	15,000	5,000	-	5,000
Commodities	10,873	29,500	44,500	65,546	(21,046)
Capital Outlay	144	500	46,500	11,099	35,401
Other	-	-	5,000	-	5,000
<b>TOTAL EXPENDITURES</b>	<b>11,017</b>	<b>45,000</b>	<b>101,000</b>	<b>76,645</b>	<b>24,355</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>39,057</b>	<b>5,000</b>	<b>(46,000)</b>	<b>1,794</b>	<b>47,794</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	64,620	103,677	103,677	103,677	-
End of year	\$ 103,677	\$ 108,677	\$ 57,677	\$ 105,471	\$ 47,794



UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

DEBT SERVICE FUND - CITY  
Year Ended December 31, 2021

	2020	2021			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Amended		
<b>REVENUES</b>					
Tax revenue	\$ 25,032,968	\$ 26,318,598	\$ 26,776,759	\$ 26,894,406	\$ 117,647
Intergovernmental revenue	-	-	216,817	-	(216,817)
Interest income	112,492	30,235	80,000	160,241	80,241
Miscellaneous revenue	501,855	733,492	120,000	381,062	261,062
<b>TOTAL REVENUES</b>	<b>25,647,315</b>	<b>27,082,325</b>	<b>27,193,576</b>	<b>27,435,709</b>	<b>242,133</b>
<b>EXPENDITURES</b>					
Contractual Services	13,253	30,000	30,000	12,816	17,184
Debt service	37,009,142	36,176,540	32,800,747	32,800,733	14
Other	-	1,000,000	1,000,000	-	1,000,000
<b>TOTAL EXPENDITURES</b>	<b>37,022,395</b>	<b>37,206,540</b>	<b>33,830,747</b>	<b>32,813,549</b>	<b>1,017,198</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	9,065,158	9,597,394	8,993,749	10,313,308	1,319,559
Transfers out	(655,651)	(294,300)	(294,300)	(291,498)	2,802
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>8,409,507</b>	<b>9,303,094</b>	<b>8,699,449</b>	<b>10,021,810</b>	<b>1,322,361</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(2,965,573)</b>	<b>(821,121)</b>	<b>2,062,278</b>	<b>4,643,970</b>	<b>2,581,692</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	8,492,720	5,527,147	5,527,147	5,527,147	-
End of year	<u>\$ 5,527,147</u>	<u>\$ 4,706,026</u>	<u>\$ 7,589,425</u>	<u>\$ 10,171,117</u>	<u>\$ 2,581,692</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

DEBT SERVICE FUND - COUNTY

Year Ended December 31, 2021

	2020	2021			
	Actual Amounts	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
		Original	Final Amended		
REVENUES					
Tax revenue	\$ 3,300,427	\$ 3,536,915	\$ 3,608,768	\$ 3,666,660	\$ 57,892
Interest income	64,358	106,437	60,000	39,286	(20,714)
Miscellaneous revenue	388,787	390,000	390,000	387,372	(2,628)
TOTAL REVENUES	3,753,572	4,033,352	4,058,768	4,093,318	34,550
EXPENDITURES					
Contractual Services	6,984	6,000	6,000	3,060	2,940
Capital Outlay	176,424	205,000	231,000	230,929	71
Debt service	6,733,699	5,445,322	5,445,330	5,444,085	1,245
Other	-	300,000	300,000	-	300,000
TOTAL EXPENDITURES	6,917,107	5,956,322	5,982,330	5,678,074	304,256
OTHER FINANCING SOURCES (USES)					
Transfers in	1,200,000	1,250,000	1,250,000	1,250,000	-
TOTAL OTHER FINANCING SOURCES (USES)	1,200,000	1,250,000	1,250,000	1,250,000	-
NET CHANGE IN FUND BALANCE	(1,963,535)	(672,970)	(673,562)	(334,756)	338,806
UNENCUMBERED FUND BALANCE					
Beginning of year	4,490,012	2,526,477	2,526,477	2,526,477	-
End of year	\$ 2,526,477	\$ 1,853,507	\$ 1,852,915	\$ 2,191,721	\$ 338,806

# **ENTERPRISE FUNDS**



## Proprietary Funds

Proprietary funds are a group of funds that account for activities that are often seen in the private sector and are operated in a similar manner as in the private sector.

### Enterprise Funds

Revenues from user service fees directly fund the six funds contained in the Enterprise Funds category. Of the six funds, two funds are considered major funds, the Sewer System Fund and the Kansas City, Kansas Board of Public Utilities Fund. Statements for these two major enterprise funds are included in the Basic Financial Statements found in the Financial Section of this document. A comparative budgetary schedule of the Sewer System Fund is presented in this report

- \* **Sewer System Enterprise Fund** provides financing for Water Pollution Control and is responsible for day-to-day and future operations, routine system maintenance, capital investment and payment on outstanding debt.
- \* **Board of Public Utilities (BPU) Fund** is the Unified Government's electric and water utility system managed, operated, maintained and controlled on a day-to-day basis by the Board of Public Utilities. The BPU is an administrative agency of the Unified Government. The BPU water and electric utility assets are owned by the Unified Government.

### Non Major Enterprise Funds

- \* **Emergency Medical Services Fund** was established on January 1, 2005 to pay for emergency medical services, including ambulance transport provided by the Kansas City, Kansas Fire Department. Primary sources of revenue are a one-fourth cent public safety sales tax passed by Kansas City, Kansas voters on June 8, 2004 and various charges for services.
- \* **Public Levee Enterprise Fund** expends lease income revenues to pay for the operation of and improvements to office and warehouse space located in the Fairfax Industrial District, and for payments on outstanding debt. The facility contains approximately 560,000 square feet of industrial and office space on approximately 111 acres.
- \* **Stormwater Utility Enterprise Fund** receives revenue from the Stormwater Utility fee that is used to fund the operations, maintenance, capital improvements and debt service for the Unified Government's Municipal Separate Storm Sewer System.
- \* **Sunflower Hills Golf Course Fund** established through an interlocal agreement, provides funding for an 18-hole, 192-acre championship golf course and clubhouse facilities. Revenues are generated from greens fees, cart rentals and concessions.
- \* **Stadium Fund** records the revenues and expenditures related to the operations of a professional baseball stadium acquired by the Unified Government in 2014.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING STATEMENT OF NET POSITION

NONMAJOR ENTERPRISE FUNDS

As of December 31, 2021

	EMS	Public Levee	Stormwater Enterprise	Sunflower Hills Golf Course	Stadium	Totals Nonmajor Funds
<b>ASSETS</b>						
Cash and temporary investments	\$ 3,535,394	\$ 443,553	\$ 1,885,934	\$ 385,349	\$ 51,135	\$ 6,301,365
Receivables (net uncollectible)						
Taxes	1,486,316	-	-	-	-	1,486,316
Accounts and returns	931,048	22,174	314,314	3,416	454,363	1,725,315
Due from other funds	223,123	-	851,433	-	-	1,074,556
Capital assets	12,663,040	116,598	49,462,244	5,758,501	7,509,745	75,510,128
Construction in progress	-	-	14,973,466	-	-	14,973,466
Accumulated depreciation	(5,915,122)	-	(3,784,829)	(4,647,571)	(713,328)	(15,060,850)
<b>TOTAL ASSETS</b>	<b>12,923,799</b>	<b>582,325</b>	<b>63,702,562</b>	<b>1,499,695</b>	<b>7,301,915</b>	<b>86,010,296</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred refunding	-	19,681	-	-	-	19,681
Deferred outflows - pensions	2,380,521	-	53,531	41,054	-	2,475,106
Deferred outflows - OPEB	1,229,336	-	85,549	65,168	-	1,380,053
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>3,609,857</b>	<b>19,681</b>	<b>139,080</b>	<b>106,222</b>	<b>-</b>	<b>3,874,840</b>
<b>LIABILITIES</b>						
<b>CURRENT LIABILITIES</b>						
Accounts and contracts payable	59,689	-	267,721	15,305	19,675	362,390
Accrued wages and other	1,323,542	-	21,154	5,403	-	1,350,099
Due to others	-	12,325	-	-	-	12,325
Accrued interest payable	-	9,975	478,294	-	-	488,269
Due to other funds	68,149	-	-	146,981	-	215,130
Compensated absences payable	345,193	-	-	2,536	-	347,729
Current maturities of long-term debt	594,495	230,000	1,653,995	15,733	-	2,494,223
Total current liabilities	<b>2,391,068</b>	<b>252,300</b>	<b>2,421,164</b>	<b>185,958</b>	<b>19,675</b>	<b>5,270,165</b>
<b>LONG-TERM LIABILITIES</b>						
Compensated absences payable	4,047,343	-	-	29,730	-	4,077,073
Capital lease payable	4,022,324	-	-	65,533	-	4,087,857
General obligation bonds payable (net of unamortized premiums)	-	730,172	35,997,341	-	-	36,727,513
Total OPEB liability	3,754,277	-	271,656	206,864	-	4,232,797
Net pension liability	8,463,206	-	165,830	127,181	-	8,756,217
Total long-term liabilities	<b>20,287,150</b>	<b>730,172</b>	<b>36,434,827</b>	<b>429,308</b>	<b>-</b>	<b>57,881,457</b>
<b>TOTAL LIABILITIES</b>	<b>22,678,218</b>	<b>982,472</b>	<b>38,855,991</b>	<b>615,266</b>	<b>19,675</b>	<b>63,151,622</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflows - pensions	2,413,424	-	65,191	49,998	-	2,528,613
Deferred inflows - OPEB	792,313	-	60,019	45,687	-	898,019
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>3,205,737</b>	<b>-</b>	<b>125,210</b>	<b>95,685</b>	<b>-</b>	<b>3,426,632</b>
<b>NET POSITION</b>						
Net investment in capital assets	2,131,099	(843,574)	23,839,009	1,029,664	6,796,417	32,952,615
Unrestricted	(11,481,398)	463,108	1,021,432	(134,698)	485,823	(9,645,733)
<b>TOTAL NET POSITION</b>	<b>\$ (9,350,299)</b>	<b>\$ (380,466)</b>	<b>\$ 24,860,441</b>	<b>\$ 894,966</b>	<b>\$ 7,282,240</b>	<b>\$ 23,306,882</b>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN FUND NET POSITION

NONMAJOR ENTERPRISE FUNDS  
Year ended December 31, 2021

	EMS	Public Levee	Stormwater Enterprise	Sunflower Hills Golf Course	Stadium	Totals Nonmajor Funds
<b>OPERATING REVENUES</b>						
Charges for service	\$ 4,039,818	\$ -	\$ -	\$ 975,791	\$ -	\$ 5,015,609
Fines/forfeits/fees	-	-	3,547,659	-	-	3,547,659
Earned lease income	-	332,114	-	-	72,407	404,521
Miscellaneous revenues	-	-	11,416	-	-	11,416
<b>TOTAL OPERATING REVENUES</b>	<b>4,039,818</b>	<b>332,114</b>	<b>3,559,075</b>	<b>975,791</b>	<b>72,407</b>	<b>8,979,205</b>
<b>OPERATING EXPENSES</b>						
Cost of sales and service	8,932,300	62,087	1,640,579	823,235	694,805	12,153,006
Depreciation and amortization	1,262,254	-	986,599	96,196	133,275	2,478,324
<b>TOTAL OPERATING EXPENSES</b>	<b>10,194,554</b>	<b>62,087</b>	<b>2,627,178</b>	<b>919,431</b>	<b>828,080</b>	<b>14,631,330</b>
Operating income (loss)	(6,154,736)	270,027	931,897	56,360	(755,673)	(5,652,125)
<b>NON-OPERATING REVENUES (EXPENSES)</b>						
Taxes	8,176,848	-	-	-	-	8,176,848
Intergovernmental revenues	1,309,241	-	169,079	-	192,316	1,670,636
Interest earnings	54,391	3,397	128,161	2,734	(15,090)	173,593
Interest expense	(166,636)	(34,080)	(1,162,917)	-	-	(1,363,633)
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>9,373,844</b>	<b>(30,683)</b>	<b>(865,677)</b>	<b>2,734</b>	<b>177,226</b>	<b>8,657,444</b>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	3,219,108	239,344	66,220	59,094	(578,447)	3,005,319
Transfers in	-	-	1,336,288	15,000	500,000	1,851,288
Transfers out	(2,256,000)	-	(897,567)	-	-	(3,153,567)
Capital contributions-local government	-	-	4,811,132	-	1,079,453	5,890,585
<b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>	<b>(2,256,000)</b>	<b>-</b>	<b>5,249,853</b>	<b>15,000</b>	<b>1,579,453</b>	<b>4,588,306</b>
CHANGE IN NET POSITION	963,108	239,344	5,316,073	74,094	1,001,006	7,593,625
Beginning of year	(10,313,407)	(619,810)	19,544,368	820,872	6,281,234	15,713,257
End of year	\$ (9,350,299)	\$ (380,466)	\$ 24,860,441	\$ 894,966	\$ 7,282,240	\$ 23,306,882

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING STATEMENT OF CASH FLOWS

NONMAJOR ENTERPRISE FUNDS

Year ended December 31, 2021

	EMS	Public Levee	Stormwater Enterprise	Sunflower Hills Golf Course	Stadium	Totals Nonmajor Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from customers	\$ 4,008,854	\$ 333,681	\$ 3,903,779	\$ 976,273	\$ 20,989	\$ 9,243,576
Payments to suppliers	(2,144,045)	(52,777)	(1,388,218)	(486,620)	(690,378)	(4,762,038)
Payments to employees	(5,870,967)	-	(456,389)	(318,443)	-	(6,645,799)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	(4,006,158)	280,904	2,059,172	171,210	(669,389)	(2,164,261)
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>						
Receipts from sales taxes	7,971,589	-	-	-	-	7,971,589
Receipts from operating grants	1,309,241	-	169,079	-	192,316	1,670,636
Transfer in	-	-	1,336,288	15,000	500,000	1,851,288
Transfers out	(2,256,000)	-	(897,567)	-	-	(3,153,567)
<b>NET CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES</b>	7,024,830	-	607,800	15,000	692,316	8,339,946
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Principal paid on bonds	-	(230,000)	(1,211,987)	-	-	(1,441,987)
Principal paid on capital lease	(655,011)	-	-	-	-	(655,011)
Principal paid on temporary notes	-	-	(837,962)	-	-	(837,962)
Issuance of bonds	-	-	800,000	-	-	800,000
Interest paid on bonds and capital leases	(166,636)	(30,017)	(1,401,975)	-	-	(1,598,628)
Payments for debt issuance costs	-	-	(13,138)	-	-	(13,138)
Acquisition of capital assets	(312,662)	-	(479,986)	-	(8,845)	(801,493)
<b>NET CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	(1,134,309)	(260,017)	(3,145,048)	-	(8,845)	(4,548,219)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest on investments	54,391	3,397	166,783	2,734	(15,090)	212,215
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	54,391	3,397	166,783	2,734	(15,090)	212,215
<b>NET INCREASE (DECREASE) IN CASH AND INVESTMENTS</b>	1,938,754	24,284	(311,293)	188,944	(1,008)	1,839,681
<b>CASH AND CASH EQUIVALENTS</b>						
Beginning of year	1,596,640	419,269	2,197,227	196,405	52,143	4,461,684
End of year	\$ 3,535,394	\$ 443,553	\$ 1,885,934	\$ 385,349	\$ 51,135	\$ 6,301,365



	EMS	Public Levee	Stormwater Enterprise	Sunflower Hills Golf Course	Stadium	Totals Nonmajor Funds
<b>RECONCILIATION OF OPERATING INCOME TO</b>						
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Operating income (loss)	\$ (6,154,736)	\$ 270,027	\$ 931,897	\$ 56,360	\$ (755,673)	\$ (5,652,125)
Adjustments to reconcile operating income (loss) to cash flow from operating activities						
Depreciation and amortization	1,262,254	-	986,599	96,196	133,275	2,478,324
Changes in assets and liabilities						
Accounts receivable	(30,964)	1,567	(3,622)	482	(51,418)	(83,955)
Deferred outflows - pensions	332,839	-	9,386	7,521	-	349,746
Deferred outflows - OPEB	35,286	-	2,475	1,885	-	39,646
Accrued wages and expenses	1,093,728	-	14,860	(255)	-	1,108,333
Accounts payable	(15,553)	-	(229,866)	5,262	4,427	(235,730)
Accrued vacation and sick pay	(468,357)	-	-	5,353	-	(463,004)
Due to others	-	9,310	-	-	-	9,310
Due to/from other funds	1,892	-	348,326	(485)	-	349,733
Total OPEB liability	(305,592)	-	(20,961)	(15,970)	-	(342,523)
Net pension liability	(2,405,444)	-	(79,325)	(61,191)	-	(2,545,960)
Deferred inflows - pensions	2,071,571	-	60,293	46,251	-	2,178,115
Deferred inflows - OPEB	576,918	-	39,110	29,801	-	645,829
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>\$ (4,006,158)</b>	<b>\$ 280,904</b>	<b>\$ 2,059,172</b>	<b>\$ 171,210</b>	<b>\$ (669,389)</b>	<b>\$ (2,164,261)</b>
<b>SUPPLMENTAL DISCLOSURE OF NONCASH</b>						
<b>CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Capital contributions-local government	\$ -	\$ -	\$ 4,811,132	\$ -	\$ 1,079,453	\$ 5,890,585
Property, plant and equipment acquired with capital leases	-	-	-	81,266	-	81,266

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

ENTERPRISE FUND: SEWER SYSTEM

Year ended December 31, 2021

	2020	2021			
	Actual Amounts	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final Amended		
<b>OPERATING REVENUES</b>					
Charges for services	\$ 40,629,941	\$ 43,908,500	\$ 43,097,200	\$ 45,242,303	\$ 2,145,103
Permits and licenses	205,707	336,000	321,000	786,951	465,951
Miscellaneous revenues	215,382	70,000	70,000	647,020	577,020
<b>TOTAL OPERATING REVENUES</b>	<b>41,051,030</b>	<b>44,314,500</b>	<b>43,488,200</b>	<b>46,676,274</b>	<b>3,188,074</b>
<b>OPERATING EXPENSES</b>					
Personnel costs	10,720,354	10,917,864	10,676,354	10,679,215	(2,861)
Contractual services	2,917,646	5,267,809	4,642,608	3,295,947	1,346,661
Commodities	4,107,089	5,767,361	5,254,962	4,386,243	868,719
Capital outlay	12,139,048	14,232,150	14,540,150	12,911,772	1,628,378
Grants, claims and shared revenue	5,733,536	6,360,771	6,361,671	6,016,223	345,448
<b>TOTAL OPERATING EXPENSES</b>	<b>35,617,673</b>	<b>42,545,955</b>	<b>41,475,745</b>	<b>37,289,400</b>	<b>4,186,345</b>
Net operating income (loss)	5,433,357	1,768,545	2,012,455	9,386,874	7,374,419
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Tax revenue	12,738	13,500	13,500	11,793	(1,707)
Transfers In	37	-	430,000	430,000	-
Intergovernmental	-	-	702,712	702,712	-
Interest earnings	550,492	539,000	900,000	381,491	(518,509)
Debt service	(10,037,243)	(2,055,000)	(1,958,000)	(1,901,999)	56,001
Other	-	(250,000)	(250,000)	49,430	299,430
Transfers out: debt service	(6,072,174)	(7,138,610)	(6,637,335)	(6,812,083)	(174,748)
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(15,546,150)</b>	<b>(8,891,110)</b>	<b>(6,799,123)</b>	<b>(7,138,656)</b>	<b>(339,533)</b>
<b>NET CHANGE IN UNENCUMBERED FUND BALANCE</b>	<b>(10,112,793)</b>	<b>(7,122,565)</b>	<b>(4,786,668)</b>	<b>2,248,218</b>	<b>7,034,886</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	21,409,823	11,297,030	11,297,030	11,297,030	-
End of year	\$ 11,297,030	\$ 4,174,465	\$ 6,510,362	\$ 13,545,248	\$ 7,034,886

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

ENTERPRISE FUND: EMERGENCY MEDICAL SERVICES

Year ended December 31, 2021

	2020	2021			
	Actual Amounts	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final Amended		
<b>OPERATING REVENUES</b>					
Charges for service	\$ 3,766,899	\$ 4,716,879	\$ 4,066,000	\$ 4,039,819	\$ (26,181)
Miscellaneous revenues	371	2,500	10,000	6,494	(3,506)
<b>TOTAL OPERATING REVENUES</b>	<b>3,767,270</b>	<b>4,719,379</b>	<b>4,076,000</b>	<b>4,046,313</b>	<b>(29,687)</b>
<b>OPERATING EXPENSES</b>					
Personnel costs	4,823,396	5,937,570	6,938,690	6,964,696	(26,006)
Contractual services	619,826	827,433	949,806	949,690	116
Commodities	727,864	853,572	851,154	851,146	8
Capital outlay	1,132,293	742,000	816,000	821,647	(5,647)
Grants,claims,shared revenue	597,218	597,218	597,218	597,219	(1)
<b>TOTAL OPERATING EXPENSES</b>	<b>7,900,597</b>	<b>8,957,793</b>	<b>10,152,868</b>	<b>10,184,398</b>	<b>(31,530)</b>
Net operating income (loss)	(4,133,327)	(4,238,414)	(6,076,868)	(6,138,085)	(61,217)
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Tax revenue	7,016,525	6,496,292	7,731,551	7,971,589	240,038
Intergovernmental	-	-	1,309,241	1,309,241	-
Interest earnings	17,112	10,000	5,000	25,319	20,319
Transfers out	(2,256,000)	(2,256,000)	(2,256,000)	(2,256,000)	-
Other non-operating income	11,654	-	-	-	-
Other non-operating expense	-	(15,000)	(13,551)	-	13,551
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>4,789,291</b>	<b>4,235,292</b>	<b>6,776,241</b>	<b>7,050,149</b>	<b>273,908</b>
<b>NET CHANGE IN UNENCUMBERED FUND BALANCE</b>	<b>655,964</b>	<b>(3,122)</b>	<b>699,373</b>	<b>912,064</b>	<b>212,691</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	223,037	879,001	879,001	879,001	-
End of year	\$ 879,001	\$ 875,879	\$ 1,578,374	\$ 1,791,065	\$ 212,691

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

ENTERPRISE FUND: PUBLIC LEVEE

Year ended December 31, 2021

	2020	2021			
	Actual Amounts	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final Amended		
<b>OPERATING REVENUES</b>					
Miscellaneous revenues	\$ 331,244	\$ 332,500	\$ 332,500	\$ 332,115	\$ (385)
<b>TOTAL OPERATING REVENUES</b>	<b>331,244</b>	<b>332,500</b>	<b>332,500</b>	<b>332,115</b>	<b>(385)</b>
<b>OPERATING EXPENSES</b>					
Contractual services	67,976	75,600	75,600	67,697	7,903
Capital outlay	-	10,000	38,680	-	38,680
Commodities	-	-	50,000	-	50,000
Grants, claims, shared revenue	-	50,000	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>67,976</b>	<b>135,600</b>	<b>164,280</b>	<b>67,697</b>	<b>96,583</b>
Net operating income (loss)	263,268	196,900	168,220	264,418	96,198
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Intergovernmental	-	-	21,237	-	(21,237)
Interest earnings	6,729	6,500	8,000	6,180	(1,820)
Transfer out: debt service	(258,040)	(258,540)	(258,540)	(258,540)	-
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(251,311)</b>	<b>(252,040)</b>	<b>(229,303)</b>	<b>(252,360)</b>	<b>(23,057)</b>
<b>NET CHANGE IN UNENCUMBERED FUND BALANCE</b>	<b>11,957</b>	<b>(55,140)</b>	<b>(61,083)</b>	<b>12,058</b>	<b>73,141</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	324,551	336,508	336,508	336,508	-
End of year	<u>\$ 336,508</u>	<u>\$ 281,368</u>	<u>\$ 275,425</u>	<u>\$ 348,566</u>	<u>\$ 73,141</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

ENTERPRISE FUND: STORMWATER

Year ended December 31, 2021

	2020	2021			
	Actual Amounts	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final Amended		
<b>OPERATING REVENUES</b>					
Fines, forfeitures and penalties	\$ 3,509,770	\$ 3,460,000	\$ 3,515,000	\$ 3,547,659	\$ 32,659
Miscellaneous revenues	23,547	-	600,000	13,111	(586,889)
<b>TOTAL OPERATING REVENUES</b>	<b>3,533,317</b>	<b>3,460,000</b>	<b>4,115,000</b>	<b>3,560,770</b>	<b>(554,230)</b>
<b>OPERATING EXPENSES</b>					
Personnel costs	346,744	437,069	692,644	471,249	221,395
Contractual services	214,080	266,650	266,650	254,002	12,648
Commodities	1,188	2,000	2,000	1,465	535
Capital outlay	1,576,117	2,150,000	2,067,800	1,313,933	753,867
Grants, claims, shared revenue	378,411	378,411	423,911	401,161	22,750
<b>TOTAL OPERATING EXPENSES</b>	<b>2,516,540</b>	<b>3,234,130</b>	<b>3,453,005</b>	<b>2,441,810</b>	<b>1,011,195</b>
Net operating income (loss)	1,016,777	225,870	661,995	1,118,960	456,965
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Intergovernmental	-	-	169,079	169,079	-
Interest earnings	48,193	55,000	90,000	27,392	(62,608)
Debt service	(174,394)	-	-	-	-
Transfers out: debt service	(1,729,589)	(1,855,617)	(1,699,534)	(1,738,555)	(39,021)
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(1,855,790)</b>	<b>(1,800,617)</b>	<b>(1,440,455)</b>	<b>(1,542,084)</b>	<b>(101,629)</b>
<b>NET CHANGE IN UNENCUMBERED FUND BALANCE</b>	<b>(839,013)</b>	<b>(1,574,747)</b>	<b>(778,460)</b>	<b>(423,124)</b>	<b>355,336</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	1,998,065	1,159,052	1,159,052	1,159,052	-
End of year	\$ 1,159,052	\$ (415,695)	\$ 380,592	\$ 735,928	\$ 355,336

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

ENTERPRISE FUND: SUNFLOWER HILLS GOLF COURSE

Year ended December 31, 2021

	2020	2021			
	Actual Amounts	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final Amended		
<b>OPERATING REVENUES</b>					
Charges for service	\$ 819,476	\$ 689,464	\$ 880,800	\$ 975,791	\$ 94,991
<b>TOTAL OPERATING REVENUES</b>	<b>819,476</b>	<b>689,464</b>	<b>880,800</b>	<b>975,791</b>	<b>94,991</b>
<b>OPERATING EXPENSES</b>					
Personnel costs	313,181	329,631	317,967	318,188	(221)
Contractual services	235,525	229,226	323,421	323,310	111
Commodities	121,560	129,300	169,302	168,086	1,216
Capital outlay	-	22,000	93,000	72,277	20,723
<b>TOTAL OPERATING EXPENSES</b>	<b>670,266</b>	<b>710,157</b>	<b>903,690</b>	<b>881,861</b>	<b>21,829</b>
Net operating income (loss)	149,210	(20,693)	(22,890)	93,930	116,820
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Interest earnings	896	1,000	-	3,216	3,216
Transfers In	-	56,700	15,000	15,000	-
Other non-operating expense	-	(40,000)	(11,803)	-	11,803
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>896</b>	<b>17,700</b>	<b>3,197</b>	<b>18,216</b>	<b>15,019</b>
<b>NET CHANGE IN UNENCUMBERED FUND BALANCE</b>	<b>150,106</b>	<b>(2,993)</b>	<b>(19,693)</b>	<b>112,146</b>	<b>131,839</b>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	44,919	195,025	195,025	195,025	-
End of year	<u>\$ 195,025</u>	<u>\$ 192,032</u>	<u>\$ 175,332</u>	<u>\$ 307,171</u>	<u>\$ 131,839</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)

ENTERPRISE FUND: STADIUM

Year ended December 31, 2021

	2020	2021			
	Actual Amounts	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final Amended		
<b>OPERATING REVENUES</b>					
Miscellaneous revenues	\$ 5,000	\$ 35,000	\$ 100,000	\$ 72,407	\$ (27,593)
<b>TOTAL OPERATING REVENUES</b>	<u>5,000</u>	<u>35,000</u>	<u>100,000</u>	<u>72,407</u>	<u>(27,593)</u>
<b>OPERATING EXPENSES</b>					
Contractual services	207,999	227,600	474,100	432,677	41,423
Commodities	200,913	300,000	335,500	261,750	73,750
Capital outlay	263,636	-	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<u>672,548</u>	<u>527,600</u>	<u>809,600</u>	<u>694,427</u>	<u>115,173</u>
Net operating income (loss)	<u>(667,548)</u>	<u>(492,600)</u>	<u>(709,600)</u>	<u>(622,020)</u>	<u>87,580</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Intergovernmental	-	-	192,316	192,316	-
Interest earnings	15,491	16,000	-	5,900	5,900
Transfer in	500,000	500,000	500,000	500,000	-
Other non-operating expense	(25,363)	(50,000)	(50,000)	-	50,000
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<u>490,128</u>	<u>466,000</u>	<u>642,316</u>	<u>698,216</u>	<u>55,900</u>
<b>NET CHANGE IN UNENCUMBERED FUND BALANCE</b>	<u>(177,420)</u>	<u>(26,600)</u>	<u>(67,284)</u>	<u>76,196</u>	<u>143,480</u>
<b>UNENCUMBERED FUND BALANCE</b>					
Beginning of year	2,470,053	2,292,633	2,292,633	2,292,633	-
End of year	<u>\$ 2,292,633</u>	<u>\$ 2,266,033</u>	<u>\$ 2,225,349</u>	<u>\$ 2,368,829</u>	<u>\$ 143,480</u>



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**INTERNAL  
SERVICE  
FUNDS**



## Internal Service Funds

Internal Service Funds derive their revenues primarily from other Unified Government units and exist to support the implementation of an internal function.

- \* **Workers' Compensation Fund** receives revenue from the Unified Government operating departments to pay claims submitted by Unified Government employees related to injuries incurred on the job. The fund also pays for administrative services associated with claims review.
- \* **Health Benefits Fund** receives premium revenue and contributions from current and former employees and from the Unified Government as the employer's share of premiums for health insurance. Expenses include claims paid on behalf of employees and covered dependents, insurance premiums to the health plans, administrative services associated with claims review of self-insured plans, and stop-loss insurance premiums for the self-insured plans.
- \* **Cafeteria Plan (Section 125) Fund** receives deductions from employees' salary and reimburses employees for expenses related to medical claims or dependent care. All contributions not claimed by employees revert to the Unified Government.
- \* **Fleet Fund** provides and maintains vehicles and equipment for Unified Government departments.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

As of December 31, 2021

	Workers' Compensation	Self-Insured Health Care	Cafeteria Plan (Section 125)	Fleet	Totals Internal Service
<b>ASSETS</b>					
Cash and investments	\$ -	\$ -	\$ 203,443	\$ 703,283	\$ 906,726
Restricted cash	5,109,451	5,112,844	-	-	10,222,295
Accounts receivable	-	784,161	115	123,123	907,399
<b>TOTAL ASSETS</b>	<b>\$ 5,109,451</b>	<b>\$ 5,897,005</b>	<b>\$ 203,558</b>	<b>\$ 826,406</b>	<b>\$ 12,036,420</b>
<b>LIABILITIES</b>					
<b>CURRENT LIABILITIES</b>					
Accounts payable	\$ 15,641	\$ 364,050	\$ -	\$ 100,563	\$ 480,254
Accrued wages and other	-	-	-	50,129	50,129
Due to other funds	-	151,606	-	-	151,606
Due to others	-	96,928	-	-	96,928
Claims incurred but not reported	1,171,908	3,569,000	-	-	4,740,908
Total current liabilities	1,187,549	4,181,584	-	150,692	5,519,825
<b>LONG-TERM LIABILITIES</b>					
Claims incurred but not reported	2,206,092	-	-	-	2,206,092
Total long-term liabilities	2,206,092	-	-	-	2,206,092
<b>TOTAL LIABILITIES</b>	<b>3,393,641</b>	<b>4,181,584</b>	<b>-</b>	<b>150,692</b>	<b>7,725,917</b>
<b>NET POSITION</b>					
Net position	\$ 1,715,810	\$ 1,715,421	\$ 203,558	\$ 675,714	\$ 4,310,503

# UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

## COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

### ALL INTERNAL SERVICE FUNDS Year ended December 31, 2021

	Workers' Compensation	Self-Insured Health Care	Cafeteria Plan (Section 125)	Fleet	Totals Internal Service
<b>OPERATING REVENUES</b>					
Miscellaneous revenues	\$ 3,333,747	\$ 37,640,716	\$ 193,944	\$ 5,608,793	\$ 46,777,200
Reimbursements	1,579,087	4,770,674		80,689	6,430,450
<b>TOTAL OPERATING REVENUES</b>	<u>4,912,834</u>	<u>42,411,390</u>	<u>193,944</u>	<u>5,689,482</u>	<u>53,207,650</u>
<b>OPERATING EXPENSES</b>					
Cost of sales and service	1,966,511	40,022,605	195,852	5,595,195	47,780,163
<b>TOTAL OPERATING EXPENSES</b>	<u>1,966,511</u>	<u>40,022,605</u>	<u>195,852</u>	<u>5,595,195</u>	<u>47,780,163</u>
Net operating income (loss)	<u>2,946,323</u>	<u>2,388,785</u>	<u>(1,908)</u>	<u>94,287</u>	<u>5,427,487</u>
<b>NON-OPERATING REVENUE</b>					
Interest income	-	6,215	-	-	6,215
<b>TOTAL NON-OPERATING REVENUES</b>	<u>-</u>	<u>6,215</u>	<u>-</u>	<u>-</u>	<u>6,215</u>
Income (loss) before transfers	2,946,323	2,395,000	(1,908)	94,287	5,433,702
Transfers in	-	-	-	347,637	347,637
<b>NET INCOME (LOSS)</b>	<u>2,946,323</u>	<u>2,395,000</u>	<u>(1,908)</u>	<u>441,924</u>	<u>5,781,339</u>
<b>NET POSITON</b>					
Beginning of year	(1,230,513)	(679,579)	205,466	233,790	(1,470,836)
End of year	<u>\$ 1,715,810</u>	<u>\$ 1,715,421</u>	<u>\$ 203,558</u>	<u>\$ 675,714</u>	<u>\$ 4,310,503</u>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

Year ended December 31, 2021

	Workers' Compensation	Self-Insured Health Care	Cafeteria Plan (Section 125)	Fleet	Totals 2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers	\$ 4,912,834	\$ 42,723,996	\$ 193,944	\$ 5,689,482	\$ 53,520,256
Payments to employees and suppliers	(3,842,870)	(39,123,199)	(195,851)	(5,444,503)	(48,606,423)
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	1,069,964	3,600,797	(1,907)	244,979	4,913,833
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>					
Transfer in	-	-	-	347,637	347,637
<b>NET CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES</b>	-	-	-	347,637	347,637
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Interest on investments	-	6,215	-	-	6,215
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	-	6,215	-	-	6,215
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	1,069,964	3,607,012	(1,907)	592,616	5,267,685
<b>CASH AND CASH EQUIVALENTS</b>					
Beginning of year	4,039,487	1,505,832	205,350	110,667	5,861,336
End of year	\$ 5,109,451	\$ 5,112,844	\$ 203,443	\$ 703,283	\$ 11,129,021
<b>RECONCILIATION OF OPERATING INCOME TO CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Operating income (loss)	\$ 2,946,323	\$ 2,388,785	\$ (1,908)	\$ 94,287	\$ 5,427,487
Changes in assets and liabilities					
Accounts receivable	-	312,606	1	\$	312,607
Accounts payable	15,641	176,870	-	100,563	293,074
Claims incurred	(1,892,000)	770,000	-	-	(1,122,000)
Accrued wages and other	-	-	-	50,129	50,129
Due to others	-	59,322	-	-	59,322
Due to other funds	-	(106,786)	-	-	(106,786)
	\$ 1,069,964	\$ 3,600,797	\$ (1,907)	\$ 244,979	\$ 4,913,833

# **CUSTODIAL FUNDS**





## **Fiduciary Funds**

Fiduciary funds are trust and agency funds which account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds. These include expendable trust funds, non-expendable trust funds, pension trust funds, and custodial funds.

### **Custodial Funds**

Custodial Funds hold funding for short periods of time operating primarily as a clearing account. All cash balances are offset by amounts due to others. Custodial funds render custodial care to assets pending disbursement to outside entities.

- \* Custodial Fund
- \* Fire Insurance Proceeds Fund
- \* Sheriff Agency Fund
- \* County-wide Tax Collection Agency Fund
- \* County-wide Tax Distribution Agency Fund

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

CUSTODIAL FUNDS

As of December 31, 2021

	Custodial	Fire Insurance Proceeds	Sheriff	Tax Collection	Tax Distribution	Totals Custodial
<b>ASSETS</b>						
Restricted cash	172,006	372,386	26,337	155,272,327	17,423	155,860,479
Accounts receivable	-	-	-	518,676	-	518,676
<b>TOTAL ASSETS</b>	<b>\$ 172,006</b>	<b>\$ 372,386</b>	<b>\$ 26,337</b>	<b>\$ 155,791,003</b>	<b>\$ 17,423</b>	<b>\$ 156,379,155</b>
<b>LIABILITIES</b>						
Accounts payable	\$ 55,390	\$ -	\$ -	\$ -	\$ -	\$ 55,390
Due to other governments	-	-	-	155,791,003	17,423	155,808,426
<b>TOTAL LIABILITIES</b>	<b>55,390</b>	<b>-</b>	<b>-</b>	<b>155,791,003</b>	<b>17,423</b>	<b>155,863,816</b>
<b>NET POSITION</b>						
Restricted for individuals, organizations and other governments	116,616	372,386	26,337	-	-	515,339
<b>TOTAL NET POSITION</b>	<b>\$ 116,616</b>	<b>\$ 372,386</b>	<b>\$ 26,337</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 515,339</b>

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

COMBINING STATEMENT OF CHANGES IN  
FIDUCIARY NET POSITION

CUSTODIAL FUNDS

Year ended December 31, 2021

	Custodial	Fire Insurance Proceeds	Sheriff	Tax Collection	Tax Distribution	Totals Custodial
<b>ADDITION</b>						
Property tax collections for other governments	\$ -	\$ -	\$ -	\$ 302,008,934	\$ 154,713,904	\$ 456,722,838
Miscellaneous revenues	654,463	216,159	1,362,966	-	-	2,233,588
<b>TOTAL ADDITIONS</b>	654,463	216,159	1,362,966	302,008,934	154,713,904	458,956,426
<b>DEDUCTIONS</b>						
Payments to individuals	685,135	116,390	1,460,022	-	-	2,261,547
Payments of property tax to other governments	-	-	-	302,008,934	154,713,904	456,722,838
<b>TOTAL DEDUCTIONS</b>	685,135	116,390	1,460,022	302,008,934	154,713,904	458,984,385
<b>NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION</b>	(30,672)	99,769	(97,056)	-	-	(27,959)
<b>NET POSITION</b>						
Beginning of year	147,288	272,617	123,393	-	-	543,298
End of year	\$ 116,616	\$ 372,386	\$ 26,337	\$ -	\$ -	\$ 515,339



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# **STATISTICAL SECTION**



## Table of Contents - Statistical Section

This part of the Unified Government's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

### 176 Financial Trends

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

### 188 Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the Government's ability to generate its property and sales tax.

### 197 Debt Capacity

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

### 205 Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Government's financial activities take place and to help make comparisons over time and with other governments.

### 207 Operating Information

These schedules contain information about the Government's operations and resources to help the reader understand how the Government's financial information relates to the services the Government provides and the activities it performs.

*Unified Government of Wyandotte County and Kansas City, Kansas*

**STATISTICAL TABLE 1**

**NET POSITION BY COMPONENT**

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Governmental activities</b>					
Net investments in capital assets	\$ 229,277,747	\$ 240,297,777	\$ 225,110,072	\$ 218,839,753	\$ 225,611,496
Restricted	52,449,466	54,073,195	50,125,523	79,616,230	84,133,876
Unrestricted	(131,703,070)	(203,472,943)	(192,652,386)	(354,048,111)	(353,178,248)
Total governmental activities net position	<u>\$ 150,024,143</u>	<u>\$ 90,898,029</u>	<u>\$ 82,583,209</u>	<u>\$ (55,592,128)</u>	<u>\$ (43,432,876)</u>
<b>Business-type activities</b>					
Net investments in capital assets	\$ 428,738,821	\$ 423,372,753	\$ 429,605,573	\$ 432,030,655	\$ 471,942,667
Restricted	69,552,333	48,963,655	28,935,418	24,783,759	25,717,935
Unrestricted	2,992,459	32,521,978	54,496,015	69,117,940	42,417,360
Total business-type activities net position	<u>\$ 501,283,613</u>	<u>\$ 504,858,386</u>	<u>\$ 513,037,006</u>	<u>\$ 525,932,354</u>	<u>\$ 540,077,962</u>
<b>Primary government</b>					
Net investments in capital assets	\$ 658,016,568	\$ 663,670,530	\$ 654,715,645	\$ 650,870,408	\$ 697,554,163
Restricted	122,001,799	103,036,850	79,060,941	104,399,989	109,851,811
Unrestricted	(128,710,611)	(170,950,965)	(138,156,371)	(284,930,171)	(310,760,888)
Total primary government net position	<u>\$ 651,307,756</u>	<u>\$ 595,756,415</u>	<u>\$ 595,620,215</u>	<u>\$ 470,340,226</u>	<u>\$ 496,645,086</u>



*Unified Government of Wyandotte County and Kansas City, Kansas*

**STATISTICAL TABLE 1**

**NET POSITION BY COMPONENT**

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Governmental activities</b>					
Net investments in capital assets	\$ 226,298,253	\$ 249,395,151	\$ 268,860,822	\$ 259,603,942	\$ 265,518,821
Restricted	74,886,254	86,512,929	85,808,095	81,555,519	76,870,648
Unrestricted	(315,942,908)	(338,402,058)	(339,257,317)	(343,500,700)	(343,298,277)
Total governmental activities net position	<u>\$ (14,758,401)</u>	<u>\$ (2,493,978)</u>	<u>\$ 15,411,600</u>	<u>\$ (2,341,239)</u>	<u>\$ (908,808)</u>
<b>Business-type activities</b>					
Net investments in capital assets	\$ 488,707,860	\$ 499,366,603	\$ 509,282,358	\$ 485,462,592	\$ 534,145,757
Restricted	25,954,674	49,511,293	26,735,699	31,293,134	24,343,798
Unrestricted	45,185,221	(4,798,090)	9,343,625	63,563,603	79,584,514
Total business-type activities net position	<u>\$ 559,847,755</u>	<u>\$ 544,079,806</u>	<u>\$ 545,361,682</u>	<u>\$ 580,319,329</u>	<u>\$ 638,074,069</u>
<b>Primary government</b>					
Net investments in capital assets	\$ 715,006,113	\$ 748,761,754	\$ 778,143,180	\$ 745,066,534	\$ 799,664,578
Restricted	100,840,928	136,024,222	112,543,794	112,848,653	101,214,446
Unrestricted	(270,757,687)	(343,200,148)	(329,913,692)	(279,937,097)	(263,713,763)
Total primary government net position	<u>\$ 545,089,354</u>	<u>\$ 541,585,828</u>	<u>\$ 560,773,282</u>	<u>\$ 577,978,090</u>	<u>\$ 637,165,261</u>

# Unified Government of Wyandotte County and Kansas City, Kansas

## STATISTICAL TABLE 2

### CHANGES IN NET POSITION

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	2012	2013	2014	2015	2016
<b>Expenses</b>					
Governmental activities:					
General government	\$ 26,520,320	\$ 30,174,513	\$ 29,291,061	\$ 28,081,551	\$ 31,250,339
Public safety	130,719,941	139,770,779	139,643,321	134,877,172	139,151,974
Public works	77,746,268	66,930,633	68,859,206	76,009,713	62,108,387
Health and welfare	14,062,319	13,282,130	13,382,429	13,069,750	15,530,414
Parks and recreation	5,263,063	5,914,099	5,673,770	5,556,053	5,967,847
Planning and development	26,627,128	98,996,868	52,390,674	67,407,166	45,154,673
Interest on long-term debt	21,701,853	21,087,848	20,301,957	20,104,585	20,602,274
Total governmental activities expenses	\$ 302,640,892	\$ 376,156,870	\$ 329,542,418	\$ 345,105,990	\$ 319,765,908
Business-type activities:					
Electric and Water systems	\$ 256,465,888	\$ 250,339,905	\$ 271,053,725	\$ 273,413,456	\$ 270,044,786
Public levee	1,162,015	282,208	3,000,572	211,632	190,179
EMS	7,392,927	8,209,082	7,219,336	7,218,816	7,266,969
Stormwater	1,512,216	2,566,832	2,715,369	2,908,812	2,831,245
Sewer system	22,012,623	25,489,647	25,285,207	23,147,910	25,676,909
Sunflower Hills golf course	825,125	810,075	784,808	719,991	757,028
Stadium	-	-	534,030	552,003	742,200
Total business-type activities expenses	\$ 289,370,794	\$ 287,697,749	\$ 310,593,047	\$ 308,172,620	\$ 307,509,316
Total primary government expenses	\$ 592,011,686	\$ 663,854,619	\$ 640,135,465	\$ 653,278,610	\$ 627,275,224
<b>Program Revenues</b>					
Charges for services:					
General government	\$ 3,579,602	\$ 3,462,929	\$ 3,326,556	\$ 4,962,124	\$ 5,802,345
Public safety	8,744,676	7,409,484	7,366,395	7,640,286	5,702,180
Public works	8,614,203	8,082,739	9,083,896	9,175,237	8,828,774
Health and welfare	706,109	790,631	635,196	736,527	711,645
Parks and recreation	547,780	559,687	603,504	625,328	618,126
Planning and development	4,480,536	4,742,195	4,473,996	6,673,326	5,792,374
Operating grants and contributions:					
General government	1,449,387	1,166,459	1,165,087	1,263,590	1,172,971
Public safety	6,761,464	6,165,685	6,090,741	5,700,271	3,845,781
Public works	8,766,393	7,875,791	7,813,656	8,194,694	12,394,593
Health and welfare	7,260,100	6,780,351	6,933,040	6,824,396	7,047,909
Parks and recreation	10,000	-	0	-	41,835
Planning and development	8,881,541	49,748,299	42,916,513	54,585,186	26,439,262
Interest on long-term debt	1,141,970	640,848	624,583	604,126	594,493
Capital grants and contributions:					
Public works	0	-	428,954	241,773	358,375
Public safety	273,032	5,081,790	199,841	336,597	595,000
Planning and development	1,009,906	444,495	449,878	383,781	404,275
Total governmental activities program revenues	\$ 62,226,699	\$ 102,951,383	\$ 92,111,836	\$ 107,947,242	\$ 80,349,938
Business-type activities:					
Charges for services:					
Electric and Water systems	\$ 261,315,976	\$ 260,084,320	\$ 311,540,386	\$ 303,124,272	\$ 301,043,289
EMS	4,589,845	4,419,792	4,453,260	4,697,399	4,662,102
Public Levee	820,070	562,467	411,244	327,058	327,878
Stormwater	3,429,547	3,329,932	3,351,672	3,613,029	3,405,211
Sewer system	23,633,571	23,758,894	26,621,867	28,979,670	32,224,143
Sunflower Hill golf course	707,015	605,497	587,539	588,922	584,356
Stadium	-	-	-	216,345	7,448,809
Operating grants and contributions:					
Sewer system	-	-	-	-	-
EMS	-	-	-	-	-
Stormwater	-	-	-	-	-
Stadium	-	-	-	-	-
Capital grants and contributions:					
Electric and Water systems	130,878	234,557	206,722	951,950	230,046
Sewer system	192,083	23,480	9,840	-	-
Stadium	-	-	1,652,630	-	-
Total business-type activities program revenues	294,818,985	293,018,939	348,835,160	342,498,645	349,925,834
Total primary government program revenues	\$ 357,045,684	\$ 395,970,322	\$ 440,946,996	\$ 450,445,887	\$ 430,275,772
<b>Net (Expense)/Revenue</b>					
Governmental activities	\$ (240,414,193)	\$ (273,205,487)	\$ (237,430,582)	\$ (237,158,748)	\$ (239,415,970)
Business-type activities	5,448,191	5,321,190	38,242,113	34,326,025	42,416,518
Total primary government net expense	\$ (234,966,002)	\$ (267,884,297)	\$ (199,188,469)	\$ (202,832,723)	\$ (196,999,452)

Unified Government of Wyandotte County and Kansas City, Kansas

STATISTICAL TABLE 2

CHANGES IN NET POSITION

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	2017	2018	2019	2020	2021
<b>Expenses</b>					
Governmental activities:					
General government	\$ 30,324,399	\$ 30,447,281	\$ 32,947,428	\$ 46,081,807	\$ 51,105,899
Public safety	139,866,477	145,559,280	156,717,467	168,659,170	173,450,714
Public works	65,534,985	64,795,863	67,665,978	71,655,700	65,973,222
Health and welfare	14,957,543	13,880,444	13,650,191	19,560,456	27,011,034
Parks and recreation	7,448,621	7,828,508	8,098,363	7,477,837	8,886,854
Planning and development	24,245,427	24,699,526	21,875,540	20,881,157	30,562,069
Interest on long-term debt	20,321,679	25,531,319	24,183,534	23,537,202	19,055,772
Total governmental activities expenses	\$ 302,699,131	\$ 312,742,221	\$ 325,138,501	\$ 357,853,329	\$ 376,045,564
Business-type activities:					
Electric and Water systems	\$ 273,413,258	\$ 284,157,531	\$ 290,019,817	\$ 271,085,996	\$ 284,436,297
Public levee	113,519	108,483	107,781	102,929	96,167
EMS	10,132,328	10,201,350	10,305,994	9,364,828	10,361,190
Stormwater	2,006,057	3,570,892	3,036,743	4,012,266	3,790,095
Sewer system	28,894,047	35,149,846	34,645,993	32,882,275	31,296,078
Sunflower Hills golf course	782,958	824,759	720,099	790,063	919,431
Stadium	528,497	578,167	726,746	601,415	828,080
Total business-type activities expenses	\$ 315,870,664	\$ 334,591,028	\$ 339,563,173	\$ 318,839,772	\$ 331,727,338
Total primary government expenses	\$ 618,569,795	\$ 647,333,249	\$ 664,701,674	\$ 676,693,101	\$ 707,772,902
<b>Program Revenues</b>					
Charges for services:					
General government	\$ 5,014,382	\$ 6,619,097	\$ 7,409,086	\$ 7,590,719	\$ 11,569,789
Public safety	5,679,690	5,856,608	5,452,967	3,567,931	3,632,334
Public works	9,489,049	9,638,427	9,666,478	9,147,363	9,661,213
Health and welfare	868,595	403,803	356,524	166,866	797,364
Parks and recreation	616,285	618,120	537,007	495,328	765,715
Planning and development	4,975,089	4,927,775	4,746,603	4,554,870	4,904,724
Operating grants and contributions:					
General government	1,198,765	2,450,678	2,175,369	11,590,656	1,410,501
Public safety	3,814,692	2,536,718	5,492,653	12,316,017	35,920,243
Public works	8,893,059	8,619,522	9,136,570	12,520,109	9,368,383
Health and welfare	6,400,927	6,629,010	6,583,572	18,548,633	12,908,179
Parks and recreation	20,000	46,096	-	401,048	1,272,207
Planning and development	4,489,930	4,054,685	4,602,526	4,833,154	5,935,441
Interest on long-term debt	608,384	637,748	611,247	399,224	117,540
Capital grants and contributions:					
Public works	25,086	37,700	-	-	4,906,884
Public safety	0	85,000	-	-	-
Planning and development	353,008	1,253,471	1,048,386	1,210,483	933,873
Total governmental activities program revenues	\$ 52,446,941	\$ 54,414,458	\$ 57,818,988	\$ 87,342,401	\$ 104,104,390
Business-type activities:					
Charges for services:					
Electric and Water systems	\$ 317,306,293	\$ 355,792,700	\$ 337,165,553	\$ 317,891,727	\$ 349,364,924
EMS	4,275,169	4,785,597	4,508,964	3,778,553	4,039,818
Public Levee	328,708	329,544	330,389	331,243	332,114
Stormwater	3,453,630	3,467,149	3,491,246	3,509,770	3,559,075
Sewer system	32,810,512	34,435,053	35,083,358	36,444,432	41,471,826
Sunflower Hill golf course	637,721	646,631	662,945	819,475	975,791
Stadium	116,390	197,628	152,604	5,000	72,407
Operating grants and contributions:					
Sewer system	-	-	-	-	\$ 702,712
EMS	-	-	-	-	1,309,241
Stormwater	-	-	-	-	169,079
Stadium	-	-	-	-	192,316
Capital grants and contributions:					
Electric and Water systems	220,273	-	326,924	1,075,471	952,442
Sewer system	-	-	-	-	-
Stadium	-	-	-	-	-
Total business-type activities program revenues	359,148,696	399,654,302	381,721,983	363,855,671	403,141,745
Total primary government program revenues	\$ 411,595,637	\$ 454,068,760	\$ 439,540,971	\$ 451,198,072	\$ 507,246,135
<b>Net (Expense)/Revenue</b>					
Governmental activities	\$ (250,252,190)	\$ (258,327,763)	\$ (267,319,513)	\$ (270,510,928)	\$ (271,941,174)
Business-type activities	43,278,032	65,063,274	42,158,810	45,015,899	71,414,407
Total primary government net expense	\$ (206,974,158)	\$ (193,264,489)	\$ (225,160,703)	\$ (225,495,029)	\$ (200,526,767)

*Unified Government of Wyandotte County and Kansas City, Kansas*

TABLE 2 (continued)

**CHANGES IN NET POSITION - continued**

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<b>General Revenues and Other Changes in Net Position</b>					
Governmental activities:					
Property taxes	\$ 95,535,842	\$ 98,079,667	\$ 101,248,029	\$ 104,289,273	\$ 105,929,939
Sales taxes	63,279,907	70,525,816	68,045,425	72,404,103	73,902,389
Franchise taxes	35,690,760	35,723,504	8,864,600	8,725,685	8,979,443
Other taxes	4,578,991	5,207,238	5,213,943	5,836,065	5,696,014
Transient guest tax	863,194	947,220	1,060,048	1,185,040	1,763,133
Unrestricted investment earnings	3,720,098	3,735,731	4,208,123	3,914,400	3,977,930
Miscellaneous	5,518,890	6,189,071	6,314,299	9,422,352	16,595,349
Special Item	-	-	-	-	-
Transfers	6,753,348	357,252	34,161,295	35,768,078	34,731,025
Total governmental activities	<u>\$ 215,941,030</u>	<u>\$ 220,765,499</u>	<u>\$ 229,115,762</u>	<u>\$ 241,544,996</u>	<u>\$ 251,575,222</u>
Business-type activities:					
Sales taxes	\$ 4,218,676	\$ 4,506,987	\$ 4,727,470	\$ 5,022,869	\$ 5,985,525
Other taxes	-	-	-	-	-
Unrestricted investment earnings	303,875	402,792	329,018	542,002	611,090
Miscellaneous	849,052	387,487	(958,686)	847,764	(136,500)
Transfers	(6,753,348)	(357,252)	(34,161,295)	(35,768,078)	(34,731,025)
Total business-type activities	<u>\$ (1,381,745)</u>	<u>\$ 4,940,014</u>	<u>\$ (30,063,493)</u>	<u>\$ (29,355,443)</u>	<u>\$ (28,270,910)</u>
Total primary government	<u>\$ 214,559,285</u>	<u>\$ 225,705,513</u>	<u>\$ 199,052,269</u>	<u>\$ 212,189,553</u>	<u>\$ 223,304,312</u>
<b>Change in Net Position</b>					
Government activities					
Changes in Net Position	\$ (24,473,163)	\$ (52,439,988)	\$ (8,314,820)	\$ 4,386,248	\$ 12,159,252
Net Position-Beginning of year	156,043,216	150,024,143	90,898,029	82,583,209	(55,592,128)
Prior period adjustment	18,454,090	(6,686,126)	0	(142,561,585)	-
Total governmental activities	<u>\$ 150,024,143</u>	<u>\$ 90,898,029</u>	<u>\$ 82,583,209</u>	<u>\$ (55,592,128)</u>	<u>\$ (43,432,876)</u>
Business-type activities					
Changes in Net Position	\$ 4,066,446	\$ 10,261,204	\$ 8,178,620	\$ 4,970,582	\$ 14,145,608
Net Position-Beginning of year	497,217,167	501,283,613	504,858,386	513,037,006	525,932,354
Prior period adjustment	-	(6,686,431)	-	7,924,766	-
	<u>\$ 501,283,613</u>	<u>\$ 504,858,386</u>	<u>\$ 513,037,006</u>	<u>\$ 525,932,354</u>	<u>\$ 540,077,962</u>
Net Position:					
Total primary government	<u>\$ 651,307,756</u>	<u>\$ 595,756,415</u>	<u>\$ 595,620,215</u>	<u>\$ 470,340,226</u>	<u>\$ 496,645,086</u>

*Unified Government of Wyandotte County and Kansas City, Kansas*

TABLE 2 (continued)

**CHANGES IN NET POSITION - continued**

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>General Revenues and Other Changes in Net Position</b>					
Governmental activities:					
Property taxes	\$110,469,527	\$ 110,743,951	\$ 115,943,989	\$ 118,166,137	\$ 127,351,048
Sales taxes	73,524,198	74,255,486	75,426,327	76,885,685	88,112,826
Franchise taxes	9,664,207	10,001,733	9,868,997	9,705,600	9,958,685
Other taxes	5,470,819	5,706,705	5,897,243	4,205,024	5,058,376
Transient guest tax	3,751,538	3,945,813	5,647,608	2,859,491	4,660,106
Unrestricted investment earnings	5,775,143	8,320,182	11,303,414	9,649,746	5,125,105
Miscellaneous	11,309,618	14,601,298	8,509,622	12,921,713	9,764,718
Special Item	-	-	-	-	-
Transfers	34,431,779	46,060,258	52,627,891	18,364,693	23,342,741
Total governmental activities	<u>\$ 254,396,829</u>	<u>\$ 273,635,426</u>	<u>\$ 285,225,091</u>	<u>\$ 252,758,089</u>	<u>\$ 273,373,605</u>
Business-type activities:					
Sales taxes	\$ 6,236,128	\$ 6,927,197	\$ 7,069,412	\$ 7,007,328	\$ 8,176,848
Other taxes	-	1,014	1,161	1,348	-
Unrestricted investment earnings	893,377	1,014,204	1,848,963	1,082,715	847,716
Miscellaneous	1,745,278	2,488,071	2,831,421	215,050	658,510
Transfers	(34,431,779)	(46,060,258)	(52,627,891)	(18,364,693)	(23,342,741)
Total business-type activities	<u>\$ (25,556,996)</u>	<u>\$ (35,629,772)</u>	<u>\$ (40,876,934)</u>	<u>\$ (10,058,252)</u>	<u>\$ (13,659,667)</u>
Total primary government	<u>\$ 228,839,833</u>	<u>\$ 238,005,654</u>	<u>\$ 244,348,157</u>	<u>\$ 242,699,837</u>	<u>\$ 259,713,938</u>
<b>Change in Net Position</b>					
Government activities					
Changes in Net Position	\$ 4,144,639	\$ 15,307,663	\$ 17,905,578	\$ (17,752,839)	\$ 1,432,431
Net Position-Beginning of year	(43,432,876)	(14,758,401)	(2,493,978)	15,411,600	(2,341,239)
Prior period adjustment	24,529,836	(3,043,240)	-	-	-
Total governmental activities	<u>\$ (14,758,401)</u>	<u>\$ (2,493,978)</u>	<u>\$ 15,411,600</u>	<u>\$ (2,341,239)</u>	<u>\$ (908,808)</u>
Business-type activities					
Changes in Net Position	\$ 17,721,036	\$ 29,433,502	\$ 1,281,876	\$ 34,957,647	\$ 57,754,740
Net Position-Beginning of year	540,077,962	559,847,755	544,079,806	545,361,682	580,319,329
Prior period adjustment	2,048,757	(45,201,451)	-	-	-
	<u>\$ 559,847,755</u>	<u>\$ 544,079,806</u>	<u>\$ 545,361,682</u>	<u>\$ 580,319,329</u>	<u>\$ 638,074,069</u>
Net Position:					
Total primary government	<u>\$ 545,089,354</u>	<u>\$ 541,585,828</u>	<u>\$ 560,773,282</u>	<u>\$ 577,978,090</u>	<u>\$ 637,165,261</u>

# Unified Government of Wyandotte County and Kansas City, Kansas

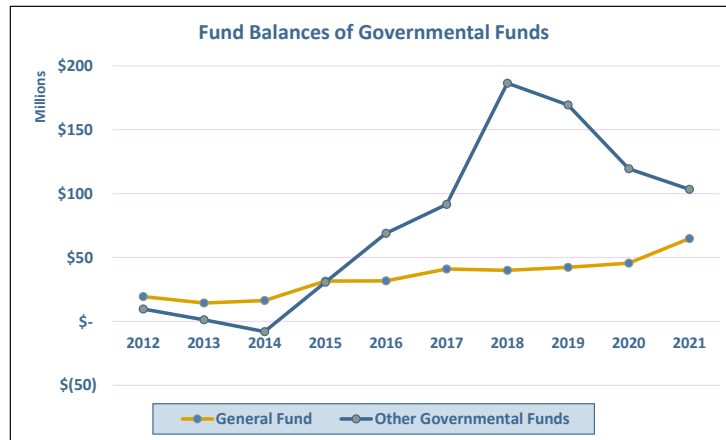
## STATISTICAL TABLE 3

### FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	2012	2013	2014	2015	2016
<b>General Fund</b>					
Restricted	751,740	\$ 463,243	\$ 216,347	\$ 95,443	\$ 95,443
Committed	560,204	493,012	495,470	854,812	-
Assigned	1,629,346	1,019,593	891,422	2,912,722	3,933,271
Unassigned	16,527,952	12,434,668	14,775,610	27,726,681	27,696,778
<b>Total General Fund</b>	<b>\$ 19,469,242</b>	<b>\$ 14,410,516</b>	<b>\$ 16,378,849</b>	<b>\$ 31,589,658</b>	<b>\$ 31,725,492</b>
<i>Percent Change</i>	36.0%	-26.0%	13.7%	92.9%	0.4%
<b>All Other Governmental Funds</b>					
Unspendable	\$ -	\$ -	\$ -	\$ -	5,440,000
Restricted	24,322,105	23,432,723	30,200,148	33,152,395	56,585,544
Committed	832,686	746,929	870,220	1,284,274	2,375,319
Assigned	-	-	-	-	5,139,085.00
Unassigned	(15,375,811)	(22,852,322)	(39,026,757)	(3,685,239)	(580,379)
<b>Total all Other Governmental Funds</b>	<b>\$ 9,778,980</b>	<b>\$ 1,327,330</b>	<b>\$ (7,956,389)</b>	<b>\$ 30,751,430</b>	<b>\$ 68,959,569</b>
<i>Percent Change</i>	-36.9%	-86.4%	-699.4%	-486.5%	124.2%



Unified Government of Wyandotte County and Kansas City, Kansas

STATISTICAL TABLE 3

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	2017	2018	2019	2020	2021
<b>General Fund</b>					
Restricted	\$ 95,443	\$ 95,443	\$ 95,443	\$ 95,443	\$ 95,443
Committed	-	-	-	-	-
Assigned	4,069,920	5,503,779	4,471,574	4,581,051	5,101,326
Unassigned	36,791,489	34,389,662	37,790,094	40,977,190	59,674,181
Total General Fund	\$ 40,956,852	\$ 39,988,884	\$ 42,357,111	\$ 45,653,684	\$ 64,870,950
Percent Change	29.1%	-2.4%	5.9%	7.8%	42.1%
<b>All Other Governmental Funds</b>					
Unspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	82,163,570	177,686,051	159,458,737	111,530,473	100,394,684
Committed	4,767,100	7,174,790	8,447,866	7,301,660	5,151,945
Assigned	\$ 5,139,085	2,282,700	2,282,700	2,044,568	1,742,931
Unassigned	(561,299)	(683,485)	(850,823)	(1,385,100)	(3,869,182)
Total all Other Governmental Funds	\$ 91,508,456	\$ 186,460,056	\$ 169,338,480	\$ 119,491,601	\$ 103,420,378
Percent Change	32.7%	103.8%	-9.2%	-29.4%	-13.4%

*Unified Government of Wyandotte County and Kansas City, Kansas*

STATISTICAL TABLE 4

**CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS**

Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<b>Revenues</b>					
Taxes	\$ 203,060,631	\$ 213,987,743	\$ 187,942,513	\$ 196,028,207	\$ 195,524,823
Intergovernmental	75,634,063	73,041,064	68,394,097	68,927,599	54,416,579
Charges for services	15,150,279	13,961,482	14,568,677	14,786,758	13,782,849
Fines and forfeits	6,689,618	6,394,593	6,506,682	9,152,902	7,535,348
Interest Income	3,434,181	2,403,089	2,952,884	2,855,537	2,803,724
Licenses and permits	2,427,042	2,153,260	2,113,904	2,404,850	2,628,059
Other	5,463,389	6,524,015	7,006,594	9,227,352	16,568,721
Total revenues	<u>\$ 311,859,203</u>	<u>\$ 318,465,246</u>	<u>\$ 289,485,351</u>	<u>\$ 303,383,205</u>	<u>\$ 293,260,103</u>
<b>Expenditures</b>					
General government	\$ 25,438,838	\$ 27,464,803	\$ 28,005,977	\$ 27,126,153	\$ 29,159,365
Public works	36,957,012	38,281,756	36,197,992	35,654,979	36,652,852
Public Safety	110,745,870	117,976,588	121,921,445	118,496,129	117,167,080
Judicial	10,691,287	11,107,499	11,675,911	11,169,082	11,468,010
Health and welfare	13,717,453	12,926,519	13,046,661	12,774,870	15,154,463
Planning and Development	18,684,758	97,172,857	49,041,064	53,036,380	35,909,445
Parks & Recreation	4,829,493	5,344,765	5,378,681	5,301,110	5,550,802
Debt service:					
Principal	100,377,297	35,685,991	58,072,200	43,995,575	46,828,716
Interest and fiscal charges	17,259,860	17,691,040	19,578,924	20,190,883	20,083,466
Other	1,411,665	1,654,868	2,027,194	1,957,418	1,456,590
Capital outlay	44,431,302	56,362,001	40,420,549	51,792,280	44,458,150
Total expenditures	<u>\$ 384,544,835</u>	<u>\$ 421,668,687</u>	<u>\$ 385,366,598</u>	<u>\$ 381,494,859</u>	<u>\$ 363,888,939</u>
<b>Other financing sources (uses)</b>					
Transfers from other funds	\$ 19,368,689	\$ 22,411,872	\$ 63,326,708	\$ 53,266,795	\$ 59,753,898
Transfers to other funds	(6,566,178)	(12,047,890)	(19,084,860)	(11,777,041)	(20,120,797)
Proceeds from issuance of bonds	23,372,439	75,796,868	20,960,944	68,872,912	30,930,000
Discount from issuance of bonds	(60,111)	-	-	(579,274)	-
Proceeds from refunding bonds	12,785,000	8,455,000	19,566,000	16,800,000	31,139,046
Proceeds from sale of assets	600,955	284,015	30,734	18,619,010	182,608
Proceeds from sale of land	-	-	-	-	-
Proceeds from capital lease	591,748	2,377,527	1,523,629	1,720,103	2,873,264
Issuance of notes payable	-	-	-	-	-
Premium from issuance of bonds	1,465,660	422,930	465,722	1,361,927	1,656,531
Premium from issuance of refunding bonds	-	1,307,618	1,776,984	3,039,776	2,558,259
Payment to refunding bond escrow agent	-	(9,314,875)	-	(19,293,926)	-
Total other financing sources (uses)	<u>\$ 51,558,202</u>	<u>\$ 89,693,065</u>	<u>\$ 88,565,861</u>	<u>\$ 132,030,282</u>	<u>\$ 108,972,809</u>
Net change in fund balances	\$ (21,127,430)	\$ (13,510,376)	\$ (7,315,386)	\$ 53,918,628	\$ 38,343,973
Total expenditures	\$ 384,544,835	\$ 421,668,687	\$ 385,366,598	\$ 381,494,859	\$ 363,888,939
Capital outlay from recon GAAP to Mod Accr	21,457,117	42,138,536	17,404,807	22,463,135	22,747,158
Non-capital expenditures	<u>\$ 363,087,718</u>	<u>\$ 379,530,151</u>	<u>\$ 367,961,791</u>	<u>\$ 359,031,724</u>	<u>\$ 341,141,781</u>
Debt service	\$ 117,637,157	\$ 53,377,031	\$ 77,651,124	\$ 64,186,458	\$ 66,912,182
Debt SVC at % of non-capital expenditures	32.40%	14.06%	21.10%	17.88%	19.61%

Note:

2019 and 2020: Significant variances noted in Net Change in Fund Balances are due primarily to timing of when Bond Proceeds were received compared to when Capital Outlay costs were incurred.



Unified Government of Wyandotte County and Kansas City, Kansas

STATISTICAL TABLE 4

CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS

Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)

	2017	2018	2019	2020	2021
<b>Revenues</b>					
Taxes	\$ 209,542,539	\$ 206,360,059	\$ 215,917,252	\$ 213,387,162	\$ 237,217,078
Intergovernmental	23,990,742	23,746,738	27,370,185	60,340,583	66,858,815
Charges for services	14,424,024	14,807,672	15,199,940	14,573,623	15,708,297
Fines and forfeits	7,266,553	7,829,422	7,331,246	5,245,490	6,248,721
Interest Income	1,828,131	6,211,161	9,100,117	5,804,046	5,084,157
Licenses and permits	2,570,451	2,651,126	2,694,649	2,528,407	2,943,671
Other	11,133,339	14,561,623	8,734,947	10,810,946	9,602,833
Total revenues	\$ 270,755,779	\$ 276,167,801	\$ 286,348,336	\$ 312,690,257	\$ 343,663,572
<b>Expenditures</b>					
General government	\$ 28,950,253	\$ 28,953,898	\$ 30,492,479	\$ 41,914,421	\$ 36,620,370
Public works	38,523,202	40,116,849	41,206,279	39,579,646	38,348,799
Public Safety	120,721,404	126,139,420	130,277,175	137,960,043	147,961,589
Judicial	12,196,847	13,161,253	14,124,184	13,741,130	13,253,653
Health and welfare	14,613,019	13,608,068	13,094,480	18,942,104	26,544,207
Planning and Development	13,052,514	23,032,351	16,848,941	13,996,307	28,497,110
Parks & Recreation	7,102,928	7,309,228	7,595,949	6,977,724	8,079,612
Debt service:					
Principal	44,963,584	32,730,745	62,658,108	102,889,522	51,610,837
Interest and fiscal charges	18,620,321	20,217,355	22,513,861	21,898,894	17,510,967
Other	845,732	2,150,796	1,021,328	1,155,333	635,813
Capital outlay	55,181,642	32,781,343	64,558,294	95,782,324	79,153,728
Total expenditures	\$ 354,771,446	\$ 340,201,306	\$ 404,391,078	\$ 494,837,448	\$ 448,216,685
<b>Other financing sources (uses)</b>					
Transfers from other funds	\$ 54,963,639	\$ 104,790,616	\$ 90,958,343	\$ 124,474,424	\$ 111,157,761
Transfers to other funds	(13,977,551)	(56,162,560)	(24,637,036)	(69,132,597)	(48,770,810)
Proceeds from issuance of bonds	20,850,799	102,124,300	27,109,524	73,464,321	39,793,000
Discount from issuance of bonds	-	-	-	-	-
Proceeds from refunding bonds	41,702,092	-	8,980,000	10,260,000	-
Proceeds from sale of assets	322,050	39,675	32,300	2,215,364	391,091
Proceeds from sale of land	-	-	-	-	-
Proceeds from capital lease	3,441,173	4,245,442	3,222,010	1,577,496	2,984,042
Issuance of notes payable	-	-	6,860,000	-	-
Premium from issuance of bonds	885,643	2,979,664	944,347	3,583,376	2,144,072
Premium from issuance of refunding bonds	7,608,069	-	1,357,483	263,961	-
Payment to refunding bond escrow agent	-	-	(11,537,578)	(11,109,460)	-
Total other financing sources (uses)	\$ 115,795,914	\$ 158,017,137	\$ 103,289,393	\$ 135,596,885	\$ 107,699,156
Net change in fund balances	\$ 31,780,247	\$ 93,983,632	\$ (14,753,349)	\$ (46,550,306)	\$ 3,146,043
Total expenditures	\$ 354,771,446	\$ 340,201,306	\$ 404,391,078	\$ 494,837,448	\$ 448,216,685
Capital outlay from recon GAAP to Mod Accr	30,595,671	25,134,677	42,503,167	43,562,857	33,498,077
Non-capital expenditures	\$ 324,175,775	\$ 315,066,629	\$ 361,887,911	\$ 451,274,591	\$ 414,718,608
Debt service	\$ 63,583,905	\$ 52,948,100	\$ 85,171,969	\$ 124,788,416	\$ 69,121,804
Debt SVC at % of non-capital expenditures	19.61%	16.81%	23.54%	27.65%	16.67%

# Unified Government of Wyandotte County and Kansas City, Kansas

## STATISTICAL TABLE 5

### GOVERNMENTAL ACTIVITIES GENERAL REVENUES TAX AND OTHER BY SOURCE

Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<b>General Revenue Tax Source <sup>1</sup></b>					
Property	\$ 95,535,842	\$ 98,079,667	\$ 101,248,029	\$ 104,289,273	\$ 105,929,939
Sales and use	63,279,907	70,525,816	68,045,425	72,404,103	73,902,389
BPU franchise tax/PILOT <sup>1</sup>	27,672,884	27,115,906	-	-	-
Other franchise	8,017,876	8,607,598	8,864,600	8,725,685	8,979,443
Casino revenues - 3% share <sup>3</sup>	2,319,441	2,958,570	2,999,160	3,250,869	3,257,077
Other taxes	2,259,550	2,248,668	2,214,783	2,585,196	2,438,937
Transient guest	863,194	947,220	1,060,048	1,185,040	1,763,133
Subtotal general revenues, taxes	<u>\$ 199,948,694</u>	<u>\$ 210,483,445</u>	<u>\$ 184,432,045</u>	<u>\$ 192,440,166</u>	<u>\$ 196,270,918</u>
BPU franchise tax/PILOT transfer <sup>2</sup>	-	-	31,291,745	30,658,851	30,336,724
Total sources	<u>\$ 199,948,694</u>	<u>\$ 210,483,445</u>	<u>\$ 215,723,790</u>	<u>\$ 223,099,017</u>	<u>\$ 226,607,642</u>
Percentage change		5.3%	2.5%	3.4%	1.6%

<sup>1</sup> Based on Statement of Activities, Governmental activities General Revenues.

<sup>2</sup> KCK Board of Public Utilities (BPU) franchise tax/PILOT accounted for as a transfer beginning in 2014.

<sup>3</sup> Hollywood Casino revenue sharing agreement of 3% of casino gross revenues began in 2012.  
Casino contributions of 1% of gross revenues and developer penalty payments not in tax category.

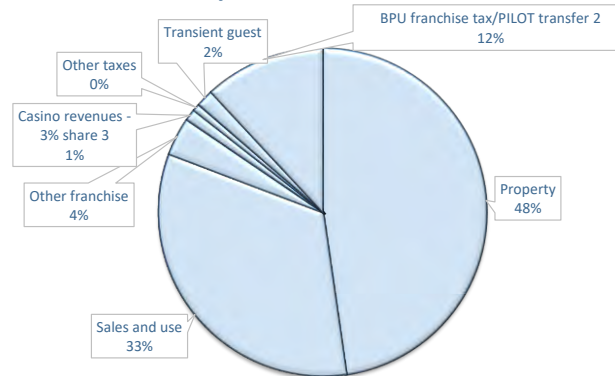
STATISTICAL TABLE 5

GOVERNMENTAL ACTIVITIES GEI  
TAX AND OTHER BY SOURCE

Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	2017	2018	2019	2020	2021
<b>General Revenue Tax Source <sup>1</sup></b>					
Property	\$ 110,469,527	\$ 110,743,951	\$ 115,943,989	\$ 118,166,137	\$ 127,351,048
Sales and use	73,524,198	74,255,486	75,426,327	83,893,013	88,112,826
BPU franchise tax/PILOT <sup>1</sup>	-	-	-	-	-
Other franchise	9,664,207	10,001,733	9,868,997	9,705,600	9,958,685
Casino revenues - 3% share <sup>3</sup>	3,283,960	3,371,222	3,441,939	2,336,826	3,137,897
Other taxes	2,186,859	2,335,483	2,455,304	1,869,546	1,920,479
Transient guest	3,751,538	3,945,813	5,647,608	2,859,491	4,660,106
Subtotal general revenues, taxes	\$ 202,880,289	\$ 204,653,688	\$ 212,784,164	\$ 218,830,613	\$ 235,141,041
BPU franchise tax/PILOT transfer <sup>2</sup>	32,673,555	35,490,480	34,116,534	32,687,316	31,715,220
Total sources	\$ 235,553,844	\$ 240,144,168	\$ 246,900,698	\$ 251,517,929	\$ 266,856,261
Percentage change	3.9%	1.9%	2.8%	1.9%	6.1%

2021 Tax Revenues by Source

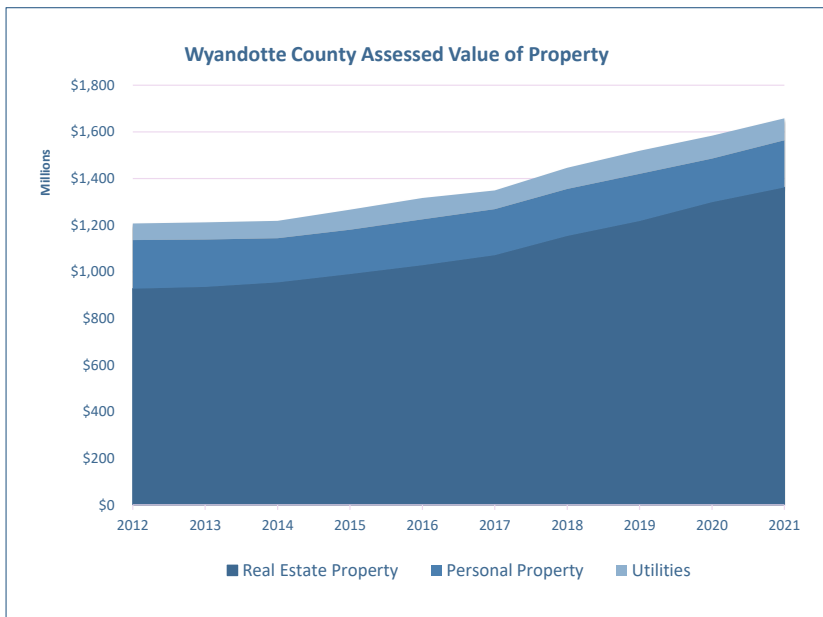


STATISTICAL TABLE 6

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

UNIFIED GOVERNMENT PRIMARY GOVERNMENT

Assessed Value of Property in Wyandotte County					
Fiscal Year	Real Estate Property <sup>(1)</sup>	Personal Property <sup>(2)</sup>	State Assessed Utilities <sup>(2)</sup>	Total Assessed Value	% Change
2012	927,243,259	208,650,769	71,302,534	1,207,196,562	1.3%
2013	934,648,262	203,839,096	73,309,125	1,211,796,483	0.4%
2014	953,992,985	189,995,200	74,586,821	1,218,575,006	0.6%
2015	990,206,580	189,771,046	85,851,534	1,265,829,160	3.9%
2016	1,028,187,363	196,689,211	91,717,690	1,316,594,264	4.0%
2017	1,070,760,527	197,834,401	80,141,950	1,348,736,878	2.4%
2018	1,153,637,230	201,516,545	90,353,466	1,445,507,241	7.2%
2019	1,217,354,051	202,855,707	98,704,152	1,518,913,910	5.1%
2020	1,298,183,957	187,562,994	97,399,427	1,583,146,378	4.2%
2021	1,361,653,318	202,228,419	94,088,630	1,657,970,367	4.7%



<sup>1</sup> Real Property Estimated Actual Value is the value assigned by the County Appraiser on taxable property as of the October final certification.

<sup>2</sup> Personal Property includes motor vehicle valuation. Estimated Actual Value and Estimated Actual Value for Utilities based on State assessed rate.

<sup>3</sup> The total direct tax rate for citizens in Wyandotte County varies according to the location of the property and the relation of the various taxing entities within the County borders. The total direct tax rate presented represents the rate for property located in the City of Kansas City, Kansas. The applicable drainage rates for property in other cities, school districts or drainage districts will vary.

Source: Unified Government Clerk's Office

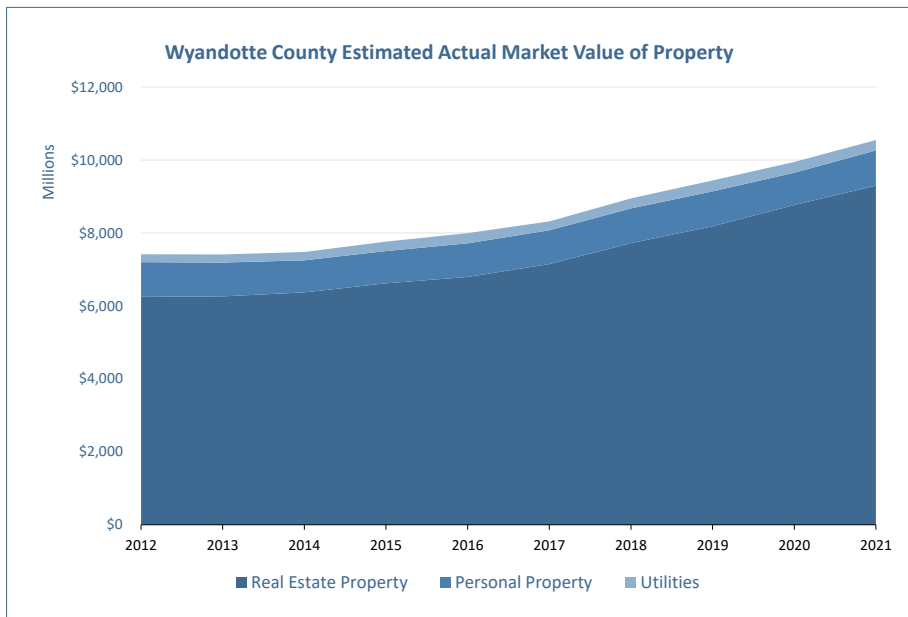
# Unified Government of Wyandotte County and Kansas City, Kansas

TABLE 6 (continued)

## ASSESSED AND ESTIMATED ACTUAL VALUES OF TAXABLE TANGIBLE PROPERTY (continued) Including Motor Vehicles, Last Ten Fiscal Years

### UNIFIED GOVERNMENT PRIMARY GOVERNMENT continued

Estimated Actual Market Value of Property in Wyandotte County						
Fiscal Year	Real Estate Property <sup>(1)</sup>	Personal Property <sup>(2)</sup>	State Assessed Utilities <sup>(2)</sup>	Total Estimated Actual Market Value	Assessed/ Actual Ratio	Total Direct Tax Rate <sup>(3)</sup>
2012	\$ 6,250,481,620	\$ 948,429,918	\$ 216,068,285	\$ 7,414,979,823	16.34%	81.865
2013	6,259,523,650	931,483,401	222,148,864	7,413,155,915	16.44%	82.003
2014	6,372,823,830	879,815,632	226,020,670	7,478,660,132	16.93%	81.961
2015	6,616,509,010	885,480,168	260,156,164	7,762,145,342	16.96%	82.688
2016	6,795,221,270	921,819,045	277,932,394	7,994,972,709	16.87%	80.688
2017	7,144,561,380	931,360,363	242,854,394	8,318,776,137	17.38%	78.883
2018	7,720,323,770	952,057,909	273,798,382	8,946,180,061	16.98%	77.149
2019	8,179,639,260	961,811,888	299,103,491	9,440,554,639	16.77%	77.662
2020	8,766,646,730	887,807,863	295,149,779	9,949,604,372	15.91%	77.798
2021	9,298,100,690	965,074,749	285,117,061	10,548,292,500	15.72%	77.820



# Unified Government of Wyandotte County and Kansas City, Kansas

## STATISTICAL TABLE 7

### DIRECT AND OVERLAPPING PROPERTY TAX MILL LEVY RATES

Last Ten Years  
(rate per \$1,000 of assessed value)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>County Direct Rates</b>				
General	30.115	30.162	31.271	31.029
Election	0.86	0.861	0.861	0.869
County Park	1.371	1.373	1.372	1.384
Service Program - Aging	1.012	1.014	1.013	1.022
Health Department	1.537	1.539	1.538	1.551
Mental Health	0.419	0.420	0.420	0.423
Developmental Disabilities	0.340	0.341	0.341	0.344
Bond and Interest	0.796	0.798	1.672	2.191
Total County direct rate	36.450	36.508	38.488	38.813
<b>City Direct Rates</b>				
<u>Kansas City</u>				
Kansas City - City General Fund	28.059	28.359	26.845	27.093
Kansas City - Bond & Interest Fund	17.356	17.136	16.628	16.782
Kansas City - Total	45.415	45.495	43.473	43.875
Bonner Springs (includes library)	30.605	33.635	33.616	33.658
Edwardsville	44.467	47.367	47.367	47.367
Lake Quivira	19.317	18.65	18.436	17.749
<b>Unified Government Direct Rate (County + City)</b>				
Unified Government - Kansas City	81.865	82.003	81.961	82.688
Unified Government - Bonner Springs	67.055	70.143	72.104	72.471
Unified Government - Edwardsville	80.917	83.875	85.855	86.180
Unified Government - Lake Quivera	55.767	55.158	56.924	56.562
<b>Community College</b>	23.58	26.121	26.108	27.336
<b>School Districts</b>				
USD #500 - Kansas City, Kansas	60.419	60.204	49.165	49.309
USD #204 - Bonner Springs	63.061	65.042	63.008	62.775
USD #203 - Piper	60.327	59.618	59.536	59.701
USD #202 - Turner (includes recreation)	75.386	78.220	61.710	68.837
<b>Drainage Districts</b>	3.946-13.777	3.720-15.338	3.208-14.826	3.052-16.378
<b>Library Districts</b>				
Wyandotte County Library District	5.030	5.578	5.583	6.059
USD #500 Kansas City, Kansas Library District	7.980	8.922	8.911	10.985
<b>Statewide Levy</b>	1.500	1.500	1.500	1.500

Source: Unified Government Clerk's Office

Unified Government of Wyandotte County and Kansas City, Kansas

STATISTICAL TABLE 7

DIRECT AND OVERLAPPING PROPERTY TAX  
MILL LEVY RATES

Last Ten Years

(rate per \$1,000 of assessed value)

	2016	2017	2018	2019	2020	2021
<b>County Direct Rates</b>						
General	31.029	31.082	31.187	31.389	31.440	31.449
Election	0.869	0.870	0.873	0.879	0.881	0.881
County Park	1.384	1.386	1.391	1.400	1.402	1.403
Service Program - Aging	1.022	1.024	1.027	1.034	1.036	1.036
Health Department	1.551	1.554	1.559	1.710	1.713	1.573
Mental Health	0.423	0.424	0.425	0.428	0.429	0.429
Developmental Disabilities	0.344	0.345	0.346	0.207	0.207	0.348
Bond and Interest	2.191	2.195	2.202	2.216	2.220	2.221
Total County direct rate	38.813	38.880	39.011	39.263	39.327	39.338
<b>City Direct Rates</b>						
<u>Kansas City</u>						
Kansas City - City General Fund	25.093	23.167	21.242249	21.387	21.427	21.434
Kansas City - Bond & Interest Fund	16.782	16.836	16.896	17.011	17.043	17.048
Kansas City - Total	41.875	40.003212	38.138	38.398	38.470	38.482
Bonner Springs (includes library)	33.657	33.689261	38.322644	38.403	38.328	42.892
Edwardsville	47.367	46.154726	46.138558	45.887	43.299	42.298
Lake Quivira	17.228	17.228	17.277	17.228	17.277	17.226
<b>Unified Government Direct Rate (County + City)</b>						
Unified Government - Kansas City	80.688	78.883	77.149	77.662	77.798	77.820
Unified Government - Bonner Springs	72.470	72.569	77.333	77.666	77.655	82.230
Unified Government - Edwardsville	86.180	85.035	85.149	85.151	82.626	81.636
Unified Government - Lake Quivera	56.041	56.108	56.288	56.491	56.604	56.564
<b>Community College</b>	27.336	27.383612	27.475764	27.560	27.426	27.426
<b>School Districts</b>						
USD #500 - Kansas City, Kansas	49.309	49.390	49.489	49.604	49.652	49.659
USD #204 - Bonner Springs	62.659	62.575	60.568	62.359	60.911	57.138
USD #203 - Piper	58.430	58.422	62.131	57.122	57.209	57.797
USD #202 - Turner (includes recreation)	63.059	67.554	60.640	63.818	60.909	54.319
<b>Drainage Districts</b>	3.080-15.664	2.665-16.206	2.608-18.183	2.513-17.492	3.189-19.567	2.793-19.683
<b>Library Districts</b>						
Wyandotte County Library District	6.059	6.042	6.068	6.122	6.129	6.130
USD #500 Kansas City, Kansas Library District	10.985	11.036	11.086	11.145	11.169	11.172
<b>Statewide Levy</b>	1.500	1.500	1.500	1.500	1.500	1.500

Source: Unified Government Clerk's Office

Unified Government of Wyandotte County and Kansas City, Kansas

STATISTICAL TABLE 8

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

	Fiscal Year 2021			Fiscal Year 2012		
	Assessed Value	Rank	Percentage of Total County Taxable Assessed Value <sup>2</sup>	Assessed Value	Rank	Percentage of Total County Taxable Assessed Value <sup>2</sup>
<b>Property Taxpayers <sup>1</sup></b>						
W-LD Legends	\$ 35,267,930	1	2.35%	\$ 26,630,798	3	2.44%
General Motors	29,523,153	2	1.97%	44,074,336	1	4.03%
Magellan Pipeline	19,828,183	3	1.32%	12,985,847	6	1.19%
Kansas Entertainment	18,165,456	4	1.21%	43,200,001	2	3.95%
Burnlington Northern Santa Fe	17,396,364	5	1.16%	11,839,250	7	1.08%
Union Pacific Railroad	15,664,430	6	1.04%	12,971,059	5	1.19%
Nebraska Furniture Mart of Kansas	12,123,651	7	0.81%	14,292,347	4	1.31%
Cerner Corporation	11,804,050	8	0.79%			
Phillips 66 Carrier	11,309,989	9	0.75%			
Kansas Gas Service	9,249,917	10	0.62%			
Prime Investments LLC				11,041,602	8	1.01%
Southwestern Bell Telephone				8,446,584	10	0.77%
Certain-Teed Corp.				8,244,181	9	0.75%
	<b>\$ 180,333,123</b>		<b>12.02%</b>	<b>\$ 193,726,005</b>		<b>17.72%</b>

Total 2021 County  
Taxable Assessed Value: \$1,501,809,294

Notes:

<sup>1</sup> Does not include tax exempt properties, including businesses with granted exemptions requiring payments in lieu of taxes or properties that are part of a TIF district.

<sup>2</sup> Total County Taxable Assessed Value does not include motor vehicle property valuation.

Source: Unified Government County Appraiser's Office



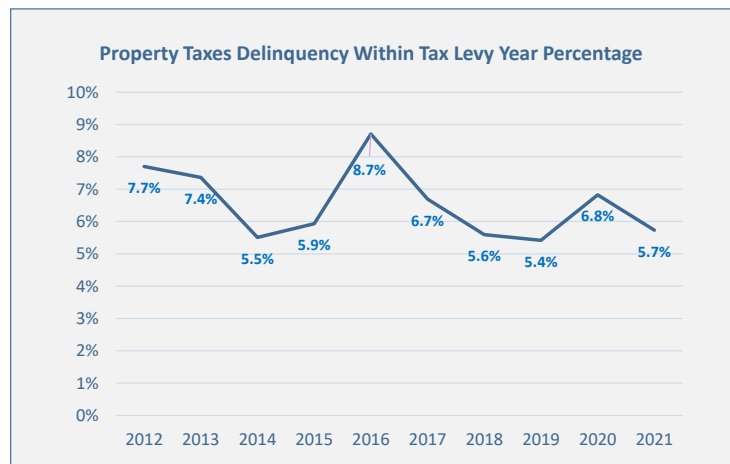
STATISTICAL TABLE 9

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

UNIFIED GOVERNMENT PRIMARY GOVERNMENT - COUNTY-WIDE

Budget Year <sup>1</sup>	Taxes Levied for the Fiscal Year (Original Levy) <sup>2</sup>	Collected within the Fiscal Year of the Current Levy				Total Collections to Date		
		Taxes Collected	Percentage of Original Levy Less TIF Levy	Taxes Delinquent	Percent Delinquent <sup>3</sup>	Collections in Subsequent Year <sup>4</sup>	Total Collected	Percentage of Adjusted Levy
2012	85,042,936	78,494,361	92.3%	6,548,575	7.7%	4,263,845	82,758,206	97.3%
2013	86,586,891	80,208,596	92.6%	6,378,295	7.4%	5,377,417	85,586,013	98.8%
2014	86,140,170	81,396,447	94.5%	4,743,723	5.5%	5,428,747	86,825,194	100.8%
2015	87,265,691	82,087,300	94.1%	5,178,391	5.9%	4,472,811	86,560,111	99.2%
2016	93,214,739	85,097,921	91.3%	8,116,818	8.7%	3,853,124	88,951,045	95.4%
2017	92,784,037	86,574,111	93.3%	6,209,926	6.7%	4,013,314	90,587,425	97.6%
2018	92,810,927	87,620,141	94.4%	5,190,786	5.6%	3,252,345	90,872,486	97.9%
2019	97,808,187	92,509,105	94.6%	5,299,082	5.4%	2,949,742	95,458,847	97.6%
2020	103,519,283	96,456,117	93.2%	7,063,166	6.8%	2,907,510	99,363,627	96.0%
2021	109,445,962	103,172,823	94.3%	6,273,139	5.7%	3,766,378	106,939,201	97.7%



Notes:

Tax amounts (levied, collected, delinquent) in table are for county, city and library mill levies.

<sup>1</sup> Taxes levied support the subsequent year's budget, e.g., 2021 taxes financed 2022 budgeted expenditures.

<sup>2</sup> Taxes Levied (Original Levy) excludes tax increment financing (TIF) values.

<sup>3</sup> Delinquent amount includes those parcels taxed and not paying, including tax-exempt parcels. Parcels exempted for TIF purposes are not included.

<sup>4</sup> County Treasurer's records do not provide a determination of delinquent tax collections by levy year; therefore, delinquent tax collections may include collections of prior year delinquencies and current year delinquencies.

Source: Unified Government Finance Department

# Unified Government of Wyandotte County and Kansas City, Kansas

STATISTICAL TABLE 10

**TOTAL ASSESSED TANGIBLE PROPERTY VALUATION OF THE COUNTY AND CITY OF KANSAS CITY, KANSAS**  
WYANDOTTE COUNTY AND CITY OF KANSAS CITY, KANSAS

**Wyandotte County, Kansas**

Year	Real Estate Property	Personal Property	State Assessed Utilities	Assessed Value before Motor Vehicle	Motor Vehicles	Total Assessed Valuation	Percent Change
2012	\$ 927,243,259	\$ 94,797,562	\$ 71,302,534	\$ 1,093,343,355	\$ 113,853,207	\$ 1,207,196,562	1.3%
2013	934,648,262	87,712,079	73,309,125	1,095,669,466	116,127,017	1,211,796,483	0.4%
2014	953,992,985	70,160,368	74,586,821	1,098,740,174	119,834,832	1,218,575,006	0.6%
2015	990,206,580	63,375,062	85,851,534	1,139,433,176	126,395,984	1,265,829,160	3.9%
2016	1,028,187,363	61,627,010	91,717,690	1,181,532,063	135,062,201	1,316,594,264	4.0%
2017	1,070,760,527	57,811,642	80,141,950	1,208,714,119	140,022,759	1,348,736,878	2.4%
2018	1,153,637,230	55,524,816	90,353,466	1,299,515,512	145,991,729	1,445,507,241	7.2%
2019	1,217,354,051	52,466,647	98,704,152	1,368,524,850	150,389,060	1,518,913,910	5.1%
2020	1,298,183,957	50,007,107	97,399,427	1,445,590,491	137,555,887	1,583,146,378	4.2%
2021	1,361,653,318	46,067,346	94,088,630	1,501,809,294	156,161,073	1,657,970,367	4.7%

**City of Kansas City, Kansas**

Year	Real Estate Property	Personal Property	State Assessed Utilities	Assessed Value before Motor Vehicle	Motor Vehicles	Total Assessed Valuation	Percent Change
2012	\$ 831,130,786	\$ 89,139,267	\$ 63,840,942	\$ 984,110,995	\$ 102,990,904	\$ 1,087,101,899	1.5%
2013	837,949,270	82,234,789	65,791,156	985,975,215	105,001,763	1,090,976,978	0.4%
2014	852,927,158	65,279,122	66,852,833	985,059,113	108,205,718	1,093,264,831	0.2%
2015	884,539,295	58,869,677	77,655,254	1,021,064,226	114,240,821	1,135,305,047	3.8%
2016	921,243,873	56,777,514	83,664,066	1,061,685,453	122,671,850	1,184,357,303	4.3%
2017	954,627,361	53,272,856	72,077,008	1,079,977,225	127,407,120	1,207,384,345	1.9%
2018	1,029,105,367	50,757,362	82,024,133	1,161,886,862	132,686,800	1,294,573,662	7.2%
2019	1,080,987,011	47,982,201	89,943,144	1,218,912,356	136,614,808	1,355,527,164	4.7%
2020	1,151,245,313	45,552,396	88,142,418	1,284,940,127	124,532,379	1,409,472,506	4.0%
2021	1,203,067,444	41,695,374	84,416,361	1,329,179,179	142,063,978	1,471,243,157	4.4%

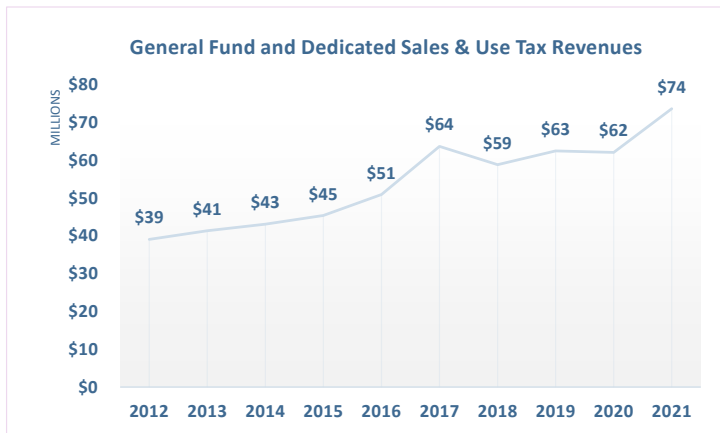
Source: Unified Government Clerk's Office

STATISTICAL TABLE 11

SELECTED SALES AND USE TAX REVENUES AND COUNTY-WIDE RETAIL SALES RECEIPTS

Last Ten Fiscal Years

General Fund & Dedicated Sales and Use Tax Revenues					
Year	General Fund City & County Sales & Use Tax <sup>(1)</sup>	Dedicated Sales & Use Tax <sup>(2)</sup>	Subtotal General Fund and Dedicated Sales & Use Tax Revenue <sup>(3)</sup>	Wyandotte County Retail Sales Receipts <sup>(4)</sup>	Percent Change in Retail Sales Receipts
2012	\$ 32,763,449	\$ 6,328,015	\$ 39,091,464	\$ 1,991,399,330	6.5%
2013	34,639,630	6,760,480	41,400,110	2,043,743,670	2.6%
2014	36,024,497	7,093,021	43,117,518	2,129,865,576	4.2%
2015	37,877,474	7,541,364	45,418,838	2,208,780,095	3.7%
2016	42,420,844	8,543,043	50,963,887	2,283,631,272	3.4%
2017	53,759,356	9,963,932	63,723,288	2,224,774,634	(2.6%)
2018	48,507,240	10,390,797	58,898,037	2,348,850,077	5.6%
2019	51,920,536	10,604,122	62,524,658	2,417,760,169	2.9%
2020	51,619,150	10,508,294	62,127,444	2,364,612,315	(2.2%)
2021	61,479,806	12,210,331	73,690,137	2,695,770,318	14.0%



**Notes:**

<sup>(1)</sup> Includes city and county sales and use taxes to city / county general funds. Beginning in 2017, base sales and use tax revenues resulting from the pay off of the original STAR bonds related to Village West are included.

<sup>(2)</sup> Dedicated sales tax of 0.375% for public safety and neighborhood infrastructure originally began July 1, 2010 expiring July 1, 2020. A referendum passed in 2018 extended tax 10 years until July 1, 2030.

<sup>(3)</sup> Emergency Medical Services Enterprise Fund 0.25% sales and use tax revenues not included.

<sup>(4)</sup> Based on Kansas state sales tax collections. Sales tax rate changes are as follows: July 1, 2010 State of Kansas rate increased by 1.0% and local rate by 0.375%; July 1, 2013 State of Kansas rate decreased by 0.15%; and July 1, 2015 State of Kansas rate increased by 0.35%.

Source: Unified Government, Finance Department. Figures on a modified accrual basis of accounting.

TABLE 12

CITY GENERAL FUND SALES AND USE TAX REVENUE

Last Ten Fiscal Years

Year	City Sales Tax	City Portion of County Tax	City Use Tax	City Portion of County Use Tax	City General Fund Sales & Use Taxes Total
2012	11,923,216	10,480,472	3,457,058	2,743,824	28,604,570
2013	12,927,093	11,188,057	3,446,599	2,773,515	30,335,264
2014	13,638,685	11,434,879	3,450,836	2,808,123	31,332,523
2015	13,824,822	11,515,101	4,194,270	3,244,537	32,778,730
2016	15,717,589	12,322,303	4,504,963	3,414,582	35,959,437
2017	21,922,528	16,258,394	4,850,326	3,698,294	46,729,542
2018	19,731,411	15,377,433	3,723,088	2,945,642	41,777,574
2019	19,756,221	15,467,901	4,726,302	3,707,160	43,657,584
2020	19,278,310	15,236,790	4,843,197	3,709,033	43,067,330
2021	22,287,016	17,820,337	6,436,408	5,022,569	51,566,330

Source: Unified Government, Finance Department. Figures on a modified accrual basis of accounting.

Note:

Sales and use taxes to City General Fund do not include sales taxes pledged to special sales tax districts. Also, sales and use tax revenue from the Emergency Medical Services (0.25%) and Dedicated Public Safety and Neighborhood Infrastructure (0.375%) are accounted for in other funds and not reflected in the above table. Beginning in 2017, base sales and use tax revenues resulting from the pay off of the original STAR bonds related to Village West are included.

TABLE 13

KANSAS SPEEDWAY STAR BONDS SALES AND USE TAX REVENUES

Last Ten Fiscal Years

Year	State Sales & Use Tax	City Sales & Use Tax	County Sales & Use Tax	Total Kansas Speedway STAR Bond Sales & Use Tax Revenues
2012	3,342,323	960,020	638,616	4,940,959
2013	2,736,162	712,401	412,658	3,861,221
2014	2,770,282	737,584	428,937	3,936,803
2015	3,641,160	948,592	542,688	5,132,440
2016	5,376,299	1,344,175	777,237	7,497,711
2017	2,190,945	190,915	131,406	2,513,266
2018	933,764	246,328	137,350	1,317,442
2019	951,443	237,946	136,987	1,326,376
2020	173,406	43,349	24,921	241,676
2021	616,544	154,133	86,079	856,756

Source: Unified Government, Finance Department. Figures reflected on a budgetary (cash) basis of accounting.

# Unified Government of Wyandotte County and Kansas City, Kansas

STATISTICAL TABLE 14

## RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

### Governmental Activities

Fiscal Year	General Obligation Bonds <sup>1</sup>	Special Obligation Bonds	Revenue Bonds	Capital Leases	Notes Payable	Section 108 Loan	STAR Bonds	TDD Bonds	Total Governmental Activities
2012	\$ 219,468,230	\$22,025,000	\$ -	\$ 7,808,657	\$ -	\$ 2,715,000	\$ 77,734,667	\$ 18,462,000	\$ 348,213,554
2013	223,617,040	58,255,000	9,915,000	8,092,694	-	2,384,000	60,925,224	27,218,000	390,406,958
2014	237,738,948	55,433,142	9,818,271	7,427,230	-	2,029,000	57,684,315	25,560,528	395,691,434
2015	245,001,722	52,599,618	10,000,992	6,839,477	-	1,650,000	79,987,272	23,999,096	420,078,177
2016	268,701,047	56,181,878	16,730,134	7,706,512	-	1,244,000	66,824,018	22,351,665	439,739,254
2017	305,030,147	52,418,414	14,507,922	9,409,186	-	810,000	65,570,581	20,713,000	468,459,250
2018	329,177,181	74,357,140	46,721,504	11,403,800	-	-	63,770,866	18,640,000	544,070,491
2019	308,434,899	67,767,866	43,251,908	11,648,501	6,860,000	-	62,674,684	16,957,000	517,594,858
2020	283,941,994	61,820,593	50,201,377	10,770,999	6,860,000	-	61,265,726	15,175,000	490,035,689
2021	285,324,329	55,430,320	49,513,197	11,538,239	6,860,000	-	59,880,226	13,455,000	482,001,311

### Business Type Activities

Fiscal Year	General Obligation Bonds	Capital Leases	Sewer Revolving Loan	STAR Bonds	BPU Revenue Bonds	BPU Capital Leases	BPU Government Loan	Total Primary Government	Percentage of Personal Income <sup>2</sup>	Per Capita <sup>2</sup>
2012	\$ 46,766,770	\$ 2,175,132	\$ 10,018,884	\$ -	\$ 479,735,000	\$ -	\$ 18,788,619	\$ 905,697,959	11.1%	5,947
2013	51,957,960	3,237,906	10,822,225	-	462,765,000	1,011,816	27,585,940	947,787,805	12.0%	5,922
2014	58,258,086	2,835,314	12,438,998	5,979,650	594,842,762	1,454,219	32,448,862	1,103,949,325	16.3%	6,954
2015	68,858,876	2,450,728	14,222,104	6,405,559	574,800,051	3,812,374	33,275,100	1,123,902,969	17.4%	6,986
2016	79,224,592	1,890,492	15,860,581	-	743,723,718	2,261,193	34,076,540	1,316,776,370	26.2%	8,165
2017	89,779,979	1,216,581	13,735,452	-	721,916,037	1,003,499	34,810,372	1,330,921,170	26.5%	8,520
2018	94,457,179	2,607,743	17,983,765	-	699,393,354	-	34,374,826	1,392,887,358	24.8%	8,265
2019	95,205,198	6,062,397	17,154,137	-	673,745,673	-	34,021,269	1,343,783,532	23.6%	8,095
2020	113,660,189	5,271,831	16,810,706	-	657,169,165	-	31,430,229	1,314,377,809	21.5%	7,953
2021	126,776,991	4,698,085	15,478,140	-	629,993,966	-	28,058,186	1,287,006,679	20.3%	7,604

Details regarding the Unified Government's outstanding debt can be found in the Notes to the Financial Statements.

<sup>1</sup> This includes all long-term general obligation debt consisting of: general obligation bonds, tax increment financed GO bonds and bond anticipation notes

<sup>2</sup> Population and personal income data can be found in the Demographics Statistical Table.

These ratios are calculated using personal income and populations for the prior calendar year.

STATISTICAL TABLE 15

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

General Bonded Debt Outstanding						
Fiscal Year	General Obligation Debt <sup>1</sup>	Less: Amounts Restricted to Repaying Principal	Total General Bonded Debt	Percentage of Personal Income <sup>2</sup>	Percentage of Actual Value of Taxable Property <sup>3</sup>	Total General Bonded Debt Per Capita <sup>2</sup>
2012	266,235,000	(2,523,496)	263,711,504	3.10%	3.56%	1,654
2013	275,575,000	(3,172,621)	272,402,379	3.46%	3.67%	1,692
2014	295,997,034	(4,501,025)	291,496,009	4.23%	3.90%	1,796
2015	313,860,598	(5,542,420)	308,318,178	4.73%	3.97%	1,883
2016	347,925,639	(8,866,589)	339,059,050	6.68%	4.24%	2,056
2017	394,810,126	(11,771,055)	383,039,071	7.25%	4.60%	2,318
2018	423,634,360	(14,757,747)	408,876,613	7.45%	4.57%	2,466
2019	403,640,097	(14,678,201)	388,961,896	6.82%	4.12%	2,343
2020	397,602,183	(8,183,792)	389,418,391	6.38%	3.91%	2,356
2021	412,101,320	(12,375,278)	399,726,042	6.30%	3.79%	2,362

Notes:

<sup>1</sup> Includes General Obligation Bonds for governmental and business-type activities net of premiums and discounts.

<sup>2</sup> Population and personal income data can be found in the Demographics Statistical Table.

<sup>3</sup> Property value data can be found in Actual Value of Property Statistical Table 6.

# Unified Government of Wyandotte County and Kansas City, Kansas

## STATISTICAL TABLE 16

### DEBT RATIOS

AS OF DECEMBER 31, 2021

	Wyandotte Co.	Kansas City
Estimated Actual Valuation (Appraised)	\$ 10,548,292,500	\$ 9,381,216,801
Equalized Assessed Tangible Valuation <sup>(a)</sup>	\$ 1,501,809,294	\$ 1,329,179,179
Population (U.S. Census Estimate)	169,245	156,607
Outstanding General Obligation Indebtedness (as of December 31, 2021)		
General Obligation Bonds	\$ 9,845,000	\$ 241,965,493
General Obligation Notes	\$ -	\$ 17,075,000
Less: Debt Service Funds on Hand as of December 31, 2021	\$ (2,299,101)	\$ (6,410,611)
Net Outstanding General Obligation Indebtedness	\$ 7,545,899	\$ 252,629,882
Ratio of Net General Obligation Debt to Estimated Actual Valuations	0.07%	2.69%
Ratio of Net General Obligation Debt to Equalized Assessed Tangible Valuation	0.50%	19.01%
Net General Obligation Debt per Capita	\$ 45	\$ 1,613
Overlapping Indebtedness	\$ 441,008,940	\$ 378,502,269
Direct and Overlapping Indebtedness	\$ 448,554,839	\$ 631,132,151
Ratio of Direct and Overlapping Indebtedness to Estimated Actual Valuation	4.25%	6.73%
Ratio of Direct & Overlapping Debt to Equalized Assessed Tangible Valuation	29.87%	47.48%
Overlapping Indebtedness per Capita	\$ 2,606	\$ 2,417
Direct and Overlapping Indebtedness per Capita	\$ 2,650	\$ 4,030

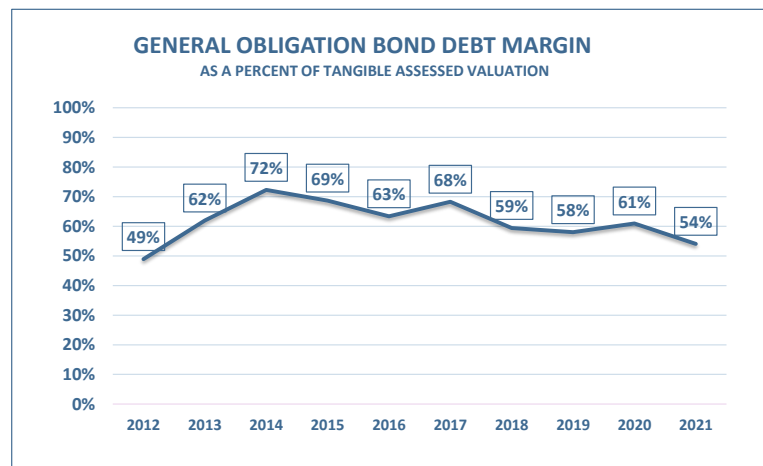
(a) Includes real property, personal property, and state assessed utility valuations and excludes valuations for motor vehicles.

Source: Unified Government, Finance Department

STATISTICAL TABLE 17

LEGAL DEBT MARGIN INFORMATION  
Last Ten Fiscal Years

	<u>2012</u> (As of 12/31/12)	<u>2013</u> (As of 12/31/13)	<u>2014</u> (As of 12/31/14)	<u>2015</u> (As of 12/31/15)	<u>2016</u> (As of 12/31/16)
<b>Statutory debt capacity:</b>					
Equalized assessed valuation of taxable tangible property	\$ 1,093,343,355	\$ 1,095,669,466	\$ 1,098,740,174	\$ 1,139,433,176	\$ 1,181,532,063
Estimated tangible valuation of motor vehicles	<u>113,853,207</u>	<u>116,127,017</u>	<u>119,834,832</u>	<u>126,395,984</u>	<u>135,062,201</u>
Estimated tangible valuation for calculating bonded indebtedness limit	<u>1,207,196,562</u>	<u>1,211,796,483</u>	<u>1,218,575,006</u>	<u>1,265,829,160</u>	<u>1,316,594,264</u>
Debt limit (30% of total valuation)	362,158,969	363,538,945	365,572,502	379,748,748	394,978,279
<b>Amount of debt applicable to limit</b>					
Total bonded indebtedness	320,893,000	364,150,000	368,920,000	369,585,001	374,610,000
Less exempt issues	<u>(96,615,096)</u>	<u>(101,413,770)</u>	<u>(117,961,356)</u>	<u>(128,992,366)</u>	<u>(104,969,576)</u>
Total net debt applicable to limit	224,277,904	262,736,230	250,958,644	240,592,635	269,640,424
Legal debt margin	<u>\$ 137,881,065</u>	<u>\$ 100,802,715</u>	<u>\$ 124,979,867</u>	<u>\$ 139,156,113</u>	<u>\$ 125,337,855</u>
<b>Total net debt applicable to the limit as a percentage of debt limit</b>	<b>49%</b>	<b>62%</b>	<b>72%</b>	<b>69%</b>	<b>63%</b>





*Unified Government of Wyandotte County and Kansas City, Kansas*

STATISTICAL TABLE 17

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

	<u>2017</u> (As of 12/31/17)	<u>2018</u> (As of 12/31/18)	<u>2019</u> (As of 12/31/19)	<u>2020</u> (As of 12/31/20)	<u>2021</u> (As of 12/31/21)
<b>Statutory debt capacity:</b>					
Equalized assessed valuation of taxable tangible property	\$ 1,208,714,119	\$ 1,299,515,512	\$ 1,368,524,850	\$ 1,445,590,491	\$ 1,501,809,294
Estimated tangible valuation of motor vehicles	<u>140,022,759</u>	<u>145,991,729</u>	<u>150,389,060</u>	<u>137,555,887</u>	<u>156,161,073</u>
Estimated tangible valuation for calculating bonded indebtedness limit	<u>1,348,736,878</u>	<u>1,445,507,241</u>	<u>1,518,913,910</u>	<u>1,583,146,378</u>	<u>1,657,970,367</u>
Debt limit (30% of total valuation)	404,621,063	433,652,172	455,674,173	474,943,913	497,391,110
<b>Amount of debt applicable to limit</b>					
Total bonded indebtedness	428,455,000	446,925,000	429,025,000	416,905,000	425,690,000
Less exempt issues	<u>(188,067,178)</u>	<u>(195,641,010)</u>	<u>(151,413,891)</u>	<u>(125,970,130)</u>	<u>(156,804,507)</u>
Total net debt applicable to limit	240,387,822	251,463,990	277,611,109	290,934,870	268,885,493
Legal debt margin	<u>\$ 164,233,241</u>	<u>\$ 182,188,182</u>	<u>\$ 178,063,064</u>	<u>\$ 184,009,043</u>	<u>\$ 228,505,617</u>
<b>Total net debt applicable to the limit as a percentage of debt limit</b>	<b>68%</b>	<b>59%</b>	<b>58%</b>	<b>61%</b>	<b>54%</b>

STATISTICAL TABLE 18

PLEDGED-REVENUE DEBT COVERAGE

Last Ten Fiscal Years

Kansas City, Kansas Board of Public Utilities (BPU) Revenue Bonds					
Fiscal Year	Gross Revenues <sup>1</sup>	Direct Operating Expenses <sup>1</sup>	Net Available Revenue	Total Debt Service Requirements	Coverage
2012	\$ 290,217,990	\$ 204,642,159	\$ 85,575,831	\$ 36,295,726	2.36
2013	287,771,566	196,863,453	90,908,113	39,323,773	2.31
2014	311,540,386	215,695,728	95,844,658	24,804,869	3.86
2015	303,124,272	201,260,954	101,863,318	45,334,587	2.25
2016	301,043,289	210,246,970	90,796,319	48,079,981	1.89
2017	317,306,293	214,070,198	103,236,095	51,014,663	2.02
2018	355,792,700	219,002,751	136,789,949	52,290,494	2.62
2019	337,165,553	222,758,535	114,407,018	54,603,319	2.10
2020	317,891,727	205,725,330	112,166,397	54,314,369	2.07
2021	349,364,924	221,866,477	127,498,447	47,982,646	2.66

Notes:

<sup>1</sup> Excludes depreciation expense, amortization expense and amortization revenue.

<sup>2</sup> Includes sales tax generated in the Prairie Delaware Redevelopment District.

See more in Note III.F. to the financial statements.

<sup>3</sup> Includes sales tax generated in three transportation development districts.

See more in Note III.F. to the financial statements.

*Unified Government of Wyandotte County and Kansas City, Kansas*

TABLE 18 (continued)

**PLEDGED-REVENUE DEBT COVERAGE**

Last Ten Fiscal Years

Fiscal Year	Unified Government STAR Bonds <sup>2</sup>					Unified Government TDD Bonds <sup>3</sup>				
	Sales Tax Revenues	Principal	Interest	Coverage		Sales Tax Revenues	Principal	Interest	Coverage	
2012	\$ 61,108,119	\$ 84,312,186	\$ 5,222,713	0.68		\$ 1,870,493	\$ 891,000	\$ 921,536	1.03	
2013	17,068,733	16,809,443	4,606,309	0.80		2,481,133	1,219,000	1,157,689	1.04	
2014	58,453,245	44,181,854	13,530,823	1.01		2,738,028	1,366,000	1,283,196	1.03	
2015	61,697,772	45,026,515	16,782,445	1.00		3,007,406	1,575,000	1,257,442	1.06	
2016	46,582,407	24,810,143	13,533,052	1.21		2,745,887	1,661,000	1,221,362	0.95	
2017	5,445,930	2,276,733	5,691,103	0.68		2,927,428	1,791,000	1,140,044	1.00	
2018	7,250,654	6,940,303	5,672,497	0.57		2,991,901	2,073,000	1,054,075	0.96	
2019	9,228,692	3,473,423	5,572,233	1.02		2,655,021	1,683,000	950,726	1.01	
2020	9,800,828	4,351,276	5,616,055	0.98		2,092,717	1,782,000	876,229	0.79	
2021	10,607,633	3,982,143	5,211,438	1.15		2,663,406	1,720,000	785,839	1.06	

# Unified Government of Wyandotte County and Kansas City, Kansas

STATISTICAL TABLE 19

## INDIRECT DEBT

AS OF DECEMBER 31, 2021

Four school districts are located completely within the territorial limits of the Unified Government, as is the Kansas City, Kansas Community College.

Jurisdiction	Total Debt	Applicable % to Wyandotte County	Wyandotte County	Applicable % to Kansas City, KS	Kansas City, KS
Kansas City, Kansas Community College	\$ -	100.00%	\$ -	88.51%	\$ -
U.S.D. No. 500	262,625,000	100.00%	262,625,000	99.99%	262,588,102
U.S.D. No. 202	55,810,000	100.00%	55,810,000	99.85%	55,724,420
U.S.D. No. 203	51,170,000	100.00%	51,170,000	100.00%	51,170,000
U.S.D. No. 204	44,370,000	97.71%	43,354,371	20.80%	9,019,747
City of Bonner Springs	21,175,000	93.86%	19,874,569	0.00%	-
City of Edwardsville	8,175,000	100.00%	8,175,000	0.00%	-
<b>Totals</b>	<b>\$ 443,325,000</b>		<b>\$ 441,008,940</b>		<b>\$ 378,502,269</b>

Note: Overlapping governments are those that coincide, at least in part, with the geographical boundaries of the County or City. This table estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents of Wyandotte County and Kansas City, Kansas. The applicable percentage is based on the County & City percent share of the respective entities' total assessed valuation.

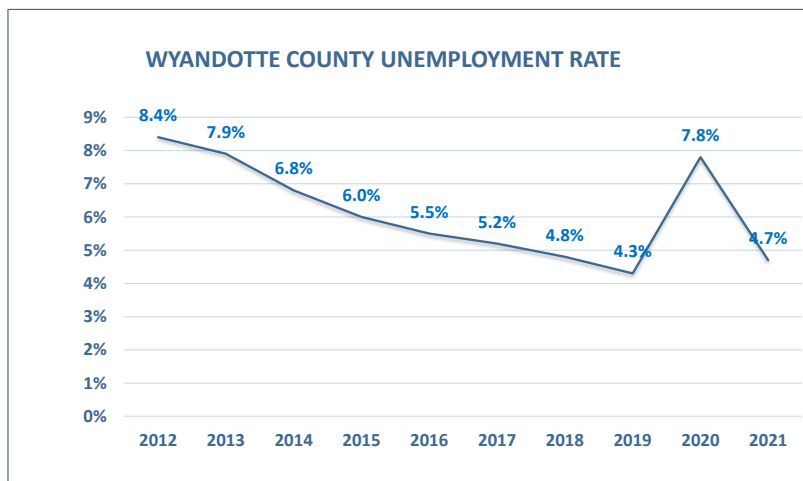
Source: Unified Government, Finance Department.

STATISTICAL TABLE 20

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Fiscal Years

Year	County Population <sup>1</sup>	Personal Income <sup>2</sup> (thousands of dollars)	Per Capita <sup>2</sup> Personal Income	County-wide Public School Enrollment <sup>3</sup>	Unemployment Rate
2012	159,424	\$ 8,502,218	\$ 53,331	29,284	8.4%
2013	161,004	\$ 7,879,692	\$ 48,941	29,753	7.9%
2014	162,325	\$ 6,885,837	\$ 42,420	30,204	6.8%
2015	163,776	\$ 6,514,733	\$ 39,778	30,417	6.0%
2016	164,924	\$ 5,079,384	\$ 30,798	30,834	5.5%
2017	165,254	\$ 5,283,017	\$ 31,969	31,583	5.2%
2018	165,781	\$ 5,486,777	\$ 33,097	31,440	4.8%
2019	166,009	\$ 5,705,885	\$ 34,371	31,873	4.3%
2020	165,265	\$ 6,108,348	\$ 36,961	32,228	7.8%
2021	169,245	\$ 6,340,465	\$ 38,329	32,091	4.7%



Sources and Notes:

<sup>1</sup> U.S. Dept of Commerce, Bureau of Census, Local Population Estimates; non-decennial Census figures are time-series data updated annually with release of annual population estimate. Note, the 2020 population number is from the decennial Census count.

<sup>2</sup> Personal Income and Per Capita Personal Income per U.S. Bureau of Economic Analysis. Most recent year is an estimate based on trends.

<sup>3</sup> School enrollment of Kansas City, Kansas #500, Turner #202, Piper #203, Bonner Springs #204 and parochial schools in Wyandotte County.

STATISTICAL TABLE 21

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

	Fiscal Year 2021			Fiscal Year 2012		
	Employees in County (Employment Range)	Rank	Percentage of Total County Employment	Employees in County (Employment Range)	Rank	Percentage of Total County Employment
Kansas University Health Systems	8500+	1	9.17%	4500-5000	1	5.35%
Kansas City, KS School District #500	4500-5000	2	4.90%	3500-4000	4	4.18%
University of Kansas Medical Center	3500-4000	3	4.21%	3500-4000	3	4.24%
Amazon Fulfillment Center	3500-4000	4	3.45%	-	-	-
Unified Government of Wyandotte Co/KCK	1000-2499	5	2.60%	1000-2499	5	2.38%
General Motors Corporation	1000-2499	6	2.27%	3500-4000	2	4.30%
Associated Wholesale Grocers	1000-2499	7	1.90%	1000-2499	8	1.28%
Providence Medical Center	1000-2499	8	1.17%	750-999	9	1.10%
Nebraska Furniture Mart	1000-2499	9	1.13%	1000-2499	7	1.29%
Burlington Northern/Santa Fe Railroad	1000-2499	10	1.08%	1000-2499	6	1.81%
Hollywood Casino	-	-	-	750-999	10	0.85%
	<b>29,541</b>		<b>31.88%</b>	<b>23,613</b>		<b>26.78%</b>

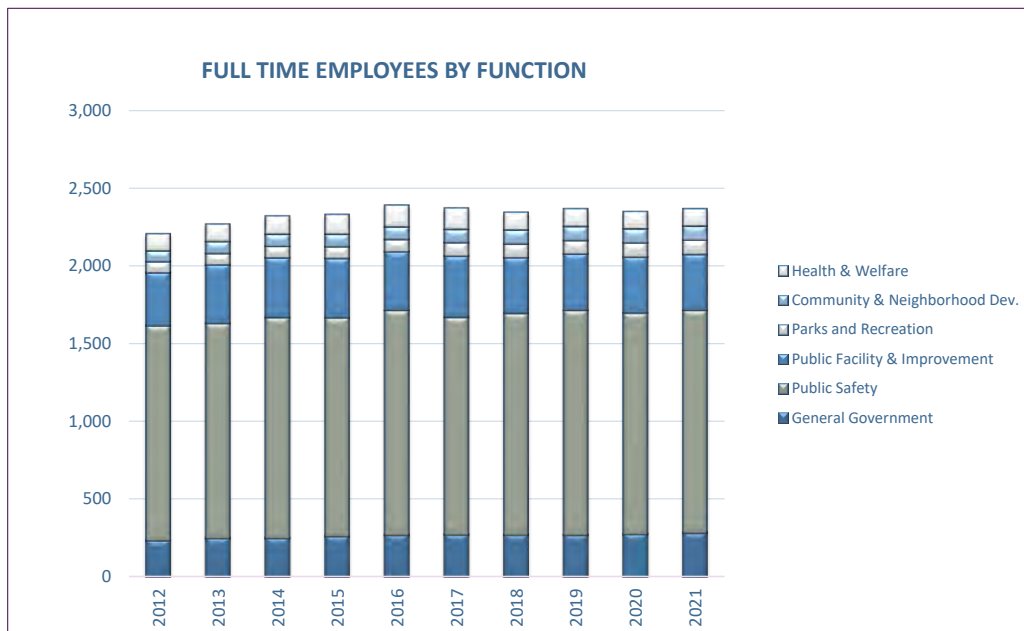
Source: Unified Government Finance Department, Research Division.

# Unified Government of Wyandotte County and Kansas City, Kansas

STATISTICAL TABLE 22

## FULL-TIME EQUIVALENT UNIFIED GOVERNMENT EMPLOYEES BY FUNCTION Last Ten Fiscal Years

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government	234	249	249	261	268	270	269	268	274	281
Public Safety	1,381	1,381	1,418	1,405	1,445	1,399	1,425	1,446	1,423	1,433
Public Facility & Improvement	340	375	382	380	375	391	357	359	357	357
Parks and Recreation	73	75	77	77	80	89	89	89	94	95
Community & Neighborhood Dev.	70	76	77	79	81	84	89	89	88	88
Health & Welfare	107	110	114	125	136	134	111	112	109	109
<b>Total FTE Employees</b>	<b>2,205</b>	<b>2,267</b>	<b>2,317</b>	<b>2,326</b>	<b>2,383</b>	<b>2,366</b>	<b>2,339</b>	<b>2,362</b>	<b>2,345</b>	<b>2,363</b>
Total FTE Percentage Change	(2.6%)	2.8%	2.2%	0.4%	2.4%	(0.7%)	(1.2%)	1.0%	(0.7%)	0.8%
Population per FTE	73	71	70	70	69	70	71	70	70	72



Source: Unified Government Annual Budget Documents

STATISTICAL TABLE 23

OPERATING INDICATORS BY FUNCTION

Last Ten Fiscal Years

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>General Government</b>										
Number of Register of Deeds documents recorded	22,281	23,714	20,852	23,208	22,713	23,886	22,538	23,042	23,423	29,126
Number of registered voters	81,980	81,638	70,787	82,550	74,239	78,020	82,741	85,316	86,711	89,674
<b>Public Safety</b>										
Number of 911 calls	189,020	201,335	199,646	223,413	181,381	173,667	163,366	177,608	145,532	178,291
Number of Fire Department calls for service	26,689	27,471	26,127	25,244	22,215	31,433	32,291	31,949	32,166	33,721
<b>Public Facility and Improvement</b>										
Number of bridges maintained <sup>1</sup>	151	151	151	151	151	151	151	181	277	277
Miles of road maintained	1,943	1,943	1,943	1,943	1,943	1,943	1,943	2,400	2,400	2,400
<b>Parks &amp; Recreation</b>										
Park acres maintained	2,600	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715
<b>Community and Neighborhood Development</b>										
Number of demolition permits issued	171	64	100	109	88	96	105	112	43	32
<sup>2</sup> Number of assistance downpayments issued	24	39	16	14	21	7	8	87	-	-
<sup>3</sup> Number of grants/ loans awarded	149	113	101	68	73	80	67	14	62	73
<b>Public Health and Welfare</b>										
Number of visits to the Health Department	29,286	29,037	27,477	24,811	23,630	21,509	17,360	20,988	9,368	149,778
Number of clients to the Health Department	21,035	19,794	13,781	12,493	11,976	10,741	7,610	10,057	4,830	71,288
Number of visits to the WIC Division <sup>4</sup>	60,293	50,844	56,499	52,225	48,131	46,057	42,434	42,492	36,757	35,349
Number of clients to the WIC Division <sup>4</sup>	7,449	6,946	6,639	6,309	6,033	5,507	5,215	5,075	5,126	5,191
Number of congregate meals served to seniors	40,271	39,770	398,180	34,225	36,041	36,277	37,504	37,137	27,950	32,696
Number of home delivered meals served to seniors	126,423	127,384	117,767	118,797	127,240	124,726	110,388	117,669	100,373	103,532
Number of newsletters distributed	22,694	24,552	19,200	19,200	20,626	21,257	21,555	21,671	21,132	20,418
Number of legal assistance hours provided	497	506	498	496	481	522	494	480	572	556

Notes:

<sup>1</sup> Number of bridges maintained includes addition of 84 short span bridges not captured in prior year data

<sup>2</sup> Downpayment Assistance Program (CHIP) is aimed at low-to moderate-income households to provide assistance for purchasing single-family homes. Averaging an estimated value of \$12,000, each downpayment represents an estimated \$2 million investment over a ten year period .

<sup>3</sup> Grants are aimed at very low-income single-family households and includes emergency grants, roofs, sewers, residential barrier removal, special service grants, lead-based paint removal, and other similar improvements. Also includes grants/loans for low-to moderate income households, such as the HELP loan program.

Averaging an estimated value of \$4,000, each grant/loan represents an estimated \$4 million investment over a ten year period.

<sup>4</sup> The Special Supplemental Nutrition Program for Women Infants and Children (WIC) provides federal grants to states for supplemental foods, health care referrals, and nutrition education for low-income pregnant, breastfeeding, and non-breastfeeding postpartum women, and to infants and children up to age five at nutritional risk.

Source: Unified Government Finance Department, Budget Office and individual departments.



*Unified Government of Wyandotte County and Kansas City, Kansas*

STATISTICAL TABLE 24

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>General Government</b>										
Office buildings	12	12	12	13	14	15	15	15	15	15
Other buildings	27	26	26	21	21	30	30	30	30	30
<b>Public Safety</b>										
Fire stations	18	18	18	18	18	18	18	18	19	19
Primary fire trucks/ pumpers	16	22	22	22	23	22	22	22	22	22
Primary ambulances	12	12	12	12	12	9	9	9	10	10
Police stations	7	7	7	7	7	8	8	8	8	8
<b>Public Facility and Improvement</b>										
Number of bridges	151	151	151	151	151	151	151	181	277	277
Miles of roads	1,943	1,943	1,943	1,943	1,943	1,943	1,943	2,400	2400	2,400
Number of wastewater plants	5	5	5	5	5	5	5	5	5	5
<b>Parks &amp; Recreation</b>										
Number of recreation centers	7	9	10	10	10	10	10	10	10	10
Number of parks	54	53	53	53	53	53	53	53	53	53

<sup>1</sup> Number of bridges maintained includes addition of 84 short span bridges not captured in prior year data

Source: Unified Government Finance Department, Budget Office and individual departments.



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