

30010 Unencumbered Cash	Unrestricted cash carried over from prior year end close out of accounts.
30020 Program Income Unencumbered Cash	Unrestricted cash remaining from program income less any related expenditures at prior year end.
31110 Ad Valorem Tax	Taxes levied against the tangible assessed valuation of real and personal property in the County. Tax rates are expressed in mills. One mill of taxation is equal to \$1 on each \$1,000 of assessed valuation.
31120 Back Taxes	Ad valorem property taxes collected from previous tax years.
31130 Refunding Warrants	Refund of prior year taxes.
31210 Special Assessments	Charges assessed against property in a special district formed to pay for specific capital improvements such as streets, sewers, curbs and gutters. While charges are normally assessed on the basis of the square footage of the lot, charges alternatively may be assessed against the value of the lot, or on the basis of both lot square footage and value.
31310 Motor Vehicle Taxes	The County Appraiser is required to determine the value of motor vehicles and place them within statutorily prescribed classifications. The value of a motor vehicle is multiplied by the assessment rate of 20% to produce the tax value. The product is then multiplied by the "County average tax rate" to produce the amount of tax due. The County Treasurer is required to collect the tax and distribute it among all taxing subdivisions, including the State, according to a formula based on the proportion each taxing unit levies compared to the total amount levied by all taxing units.
31320 16/20M Truck Taxes	Tax on motor vehicles with a gross weight of more than 12,000 pounds, but less than 20,001. This is computed identically to motor vehicle taxes, however payment of tax is due on the same dates as business personal property.
31330 Motor Vehicle Rental Excise Tax	In addition to sales tax, excise tax imposed at the rate of 3½ % on gross receipts received from rental or lease for time not exceeding 28 days. The State Treasurer remits to County Treasurer all money attributed to each such transaction and County Treasurer apportions and distributes all money similar to Motor Vehicle Tax.
31340 Recreation Vehicle Taxes	Taxes on recreational vehicles. Taxes are levied annually and are collected at the time of registration. The distribution is made similar to Motor Vehicle Taxes.
31410 Local Sales Tax	Pursuant to voter approval in July 1985, a 1% tax is levied on gross retail sales in Sedgwick County in addition to the 5.3% tax levied by the State of Kansas. The local portion of the sales tax is collected by the Kansas Department of Revenue, and distributed by the State Treasurer to the County and cities of the first, second, and third class according to a formula based 50% on population and 50% on ad valorem property taxes levied. Sedgwick County has pledged to use one half of the tax proceeds to reduce the property tax support otherwise required for the General Fund and one half to finance road and bridge projects.

31420 Local Compensating Use Tax

Compensating Use Tax is a tax paid to out-of-state retailers on goods and merchandise purchased from other states and used, stored, or consumed in Kansas on which no sales tax was paid. It is also due if the other state's rate is less than the Kansas rate of 5.3% paid at the time of purchase. The tax protects Kansas businesses from unfair competition from out-of-state retailers who sell goods either tax-free or at a lower tax rate. It also assures fairness to Kansans who purchase similar items in Kansas and pay Kansas sales tax. This use tax compensates for the lack of sales tax paid at the time of purchase. Use tax is due whether the property is shipped into Kansas or picked up in another state and brought back to Kansas. It applies only to tangible personal property, labor services are not subject to use tax. Like sales tax, compensating use tax is based on the total cost of the goods purchases, including postage, shipping, handling, or transportation charges.

31910 911 Tax

A monthly charge is levied on telephone service billings for the support of the Sedgwick County 911 emergency telephone system. The monthly charge is 75¢ for both residential lines and commercial lines as of January 1, 2000.

31920 Severance Tax

Excise taxes imposed for the privilege of severing or removing oil, gas, coal, and salt from the ground or water. Seven percent of the revenue generated statewide is credited to the State's Special County Mineral Production Tax Fund for distribution to Kansas counties based on the proportion of taxes levied in each county to the total of all taxes levied in all such counties. Sedgwick County's share of the severance tax revenue is credited to the General Fund.

31930 Franchise Tax

Charges set by the Board of County Commissioners at an annual fee of 5% of the gross receipts of cable television companies located in the unincorporated areas of the County.

31940 Transient Guest Tax

Pursuant to Sedgwick County Charter Resolution #34, a 5% tax is levied on the gross rental receipts of all hotels, motels, or tourist courts located in the unincorporated territory of the County or in cities of the second or third class.

31950 Bingo Tax

The County receives funds from the County and City Bingo Tax Fund, which come from license and registration fees on any locations in the unincorporated areas of the County.

31960 Alcoholic Beverage Tax

A charge imposed by the state for the privilege of selling alcoholic beverages by any club, caterer or drinking establishment in the County. The tax, at a rate of 10% of the gross receipts derived from the sale of alcoholic beverages, is collected by the State and shared with the County as follows: 70% of the amount collected from clubs or drinking establishments, or from caterers whose principal places of business are located outside of any incorporated city in the County, and 30% of the amount collected from clubs or drinking establishments, or from caterers whose principal places of business are in cities with populations of 6,000 or less within the County. Distributions of the tax are made by the State on March 15, June 15, September 15, and December 15 of each year. Proceeds are credited to the County General Fund, the Special Parks and Recreation Fund, and the Special Alcohol and Drug Programs Fund.

31970 Drug Tax	Taxes imposed on controlled substances, with all the money going to the State Treasury. KSA 97-5211 provides for distribution of such moneys to the County if the law enforcement agency, which investigated the crime, is a County agency. These funds are credited to a special law enforcement trust fund for use of law enforcement and criminal prosecution purposes.
31980 Inheritance Tax	County share of the local distribution of state inheritance taxes.
32110 Cereal Malt Beverage Tax	A charge assessed to owners of taverns, Class B clubs, and 3.2% beer retail outlets to receive a license to operate.
32120 Adult Entertainment Establishment License	The administrative processing fee for an adult entertainer license, which is paid at the time of application.
32130 Special Performers License	License fees collected from registration of special (exotic/adult entertainment) performers.
32140 Transfer Station License	Every transfer station in Sedgwick County must pay an annual license fee of eight thousand five hundred dollars (\$8,500) to help reimburse Sedgwick County for facility inspections. Licenses shall be effective for 3 years from effective date, but must be renewed annually by payment of annual license fee. Currently there is one transfer station in Sedgwick County; a second facility is to be operational by August 1 of this year.
32150 C & D Landfill License	Every construction and demolition recycling center/landfill in Sedgwick County must pay an annual license fee of twenty thousand dollars (\$20,000) to help reimburse Sedgwick County for facility inspections. Licenses shall be effective for 3 years from effective date, but must be renewed annually by payment of annual license fee. Currently there are 3 C&D facilities in operation in Sedgwick County.
32160 Waste Hauler license	All solid waste collectors operating in Sedgwick County shall carry an annual license for the purpose of collecting solid waste. The annual fee is twenty-five dollars (\$25.00), plus one dollar (\$1.00) per vehicle used for the purpose of collecting solid waste. This fee has not been fully implemented and should occur in 2003.
32170 Misc. Business License & Permits	Fees received for various licenses to conduct business in Sedgwick County.
32210 Fish & Game License	Fees charged for fishing at Lake Afton Park and Sedgwick County Park.
32220 Lake & Park Boat License	Per day or annual fees charged for boating at Lake Afton Park and Sedgwick County Park.
32230 Dog License	Annual fee charged to register dogs.
32240 Exotic Animal License	Annual fee charged to register exotic/inherently dangerous animals.
32250 Marriage License	Fee collected by the district court for application of a marriage license. 57.5% is credited to the protection from abuse fund, 22.4% to the family and children trust account of the family and children investment fund and the remainder to the State General Fund.

32260 Misc. Non Business License & Permits	Various licenses and fees, primarily utility permits granted by the Division of Public Works.
33110 City-County Revenue Sharing	According to state law, 3.5% of the total retail sales and compensating use taxes collected by the State each year is to be credited to the State's County City Revenue Sharing Fund. For the past several years, the State Legislature has chosen not to appropriate the full amount. Allocations are made to the counties each year in two equal payments on July 15 and December 15. The allocation is based 65% on the population of the County and 35% on the County's assessed valuation. The County Treasurer redistributes 50% of the total among the cities in the County in the proportion that their populations represent the total. The County's 50% share is deposited in the General Fund.
33120 LAVTR	The State's Local Ad Valorem Tax Reduction Fund (LAVTR) is to be credited with 4.5% of the total retail sales and compensating use taxes collected statewide. For the past several years, the State Legislature has chosen not to appropriate the full amount. The appropriation is distributed to counties in two equal payments on January 15 and June 15 annually. Sixty-five percent of the fund is allocated to counties on the basis of their population as reported in the last agricultural census. Thirty-five percent of the fund is distributed on the basis of the equalized assessed tangible valuation as of November 1 of the proceeding year. The County Treasurer is required to divide the LAVTR payment among all taxing subdivisions in the County, excluding school districts. The percentage received by these subdivisions is calculated by multiplying the total tax rate of the subdivision by its assessed valuation and then dividing that product by the sum of all products of all eligible subdivisions.
33130 Special City/County Highway Fund	State distributions of the County share of motor fuel tax collections and a share of motor carrier property tax collections are made on January 15, April 15, July 15, and October 15. The original fuel tax money (13 cents per gallon) and the motor carrier property tax money are distributed based on a two-factor formula: ½ on license fee collections and ½ on miles of travel within a county. The increased gas tax revenue produced by legislation effective July 1, 1989, added a third factor, public road mileage within a county. Sedgwick County must credit 50% of the share to the Public Services Highways Fund (206), and distribute the remaining 50% among cities within the County. About 15% of the 50% retained by the County is distributed to townships.
33210 EMCU City of Wichita Contribution	Revenues received from the State and City of Wichita in partial support of the Exploited and Missing Children's Unit operated by the Sheriff's Department.
33220 USD 259	Unified School District 259 share of joint funded program costs.
33230 Butler County Contribution	Butler County's share of joint funded program costs.
33240 Harvey County Contribution	Harvey County's share of joint funded program costs.
33250 Sumner County Contribution	Sumner County's share of joint funded program costs.
33260 City/County Contribution	Local jurisdiction's share of joint funded program costs.

33310 State Revenue - SRS	Revenue received from the State of Kansas to assist in the support of the Sedgwick County Juvenile Residential Facility, a minimum-security juvenile detention facility.
33320 State Revenue - JJA	State support of the Job Readiness Training program for juveniles operated at the Judge Riddel Boys Ranch.
33325 State Revenue - KDOC	State funding from Kansas Department of Corrections.
33326 State Revenue - KDOC & H	Grant and contract payments made by the Kansas Department of Commerce and Housing to local programs funded through the state agency. This state agency has changed into two new agencies; The Kansas Department of Commerce and the Kansas Housing Resources Corporation.
33327 State Revenue - KAMP	Kansas Accessibility Modification Program (KAMP) funds will be used to assist renters or homeowners with modifications to foster accessibility to their primary residence. Assistance will be in the form of a one-time use grant. All persons residing in housing assisted by the KAMP funds must have incomes at or below 80% of the median income for the geographic area, adjusted for family size*. Housing must be modified to local code and KHRC Architectural Standards.
33330 State Revenue - KDOT	State funding from Kansas Department of Transportation.
33335 State Revenue - KDHE	State funding from Kansas Department of Health & Environment.
33340 State Revenue - KSDE	Reimbursement received from the Kansas State Department of Education for meals provided at Judge Riddel Boys Ranch and the Youth Residence Hall.
33350 State Revenue-AGING	State funding from Kansas Department on Aging.
33360 MH Certified Match	State General Fund share of Medicaid Non-Federal/Local Match.
33370 ADAS Funds	Grant/Contract funding from KS/SRS/Substance Abuse Prevention Treatment& Recovery.
33380 Health wave	State funded, capitated, health care plan for uninsured.
33390 State Revenue - MISC.	Non-federal funding from state agencies not otherwise identified in other revenue commitment items.
33511 Fed Funds III B-ADM	Special Programs for Aging - Title III, Part B - Grants for Supportive Services and Senior Centers.
33512 Fed Funds III C1-CON	Special Programs for Aging - Title III, Part C - Nutrition Services - C (1) Congregate Meals.
33513 Fed Funds III C2-HOM	Special Programs for Aging - Title III, Part C - Nutrition Services - C (2) Home Delivered Meals.
33514 Fed Funds III D	Special Programs for Aging - Title III, Part D - In-Home Services for Frail Elderly Individuals.

33515 Fed Funds III F-HEAL	Special Programs for Aging - Title III, Part F - Disease Prevention and Health Promotion.
33516 Fed Funds III G	Special Programs for Aging - Title III, Part G - Prevention of Elder Abuse, Neglect, Exploitation.
33517 USDA-Aging	U.S. Dept. of Agriculture - Nutrition Program for Elderly.
33518 Fed Funds III E	Special Programs for Aging - Title III, Part E - National Family Caregiver Support Program.
33519 Federal Funds NSIP	Nutrition Services Incentive Program - Funds are made available to State agencies on aging and Indian Tribal Organizations to purchase foods of United States origin or to purchase commodities from the United States Department of Agriculture (USDA). These foods are to be used in the preparation of congregate and home-delivered meals by nutrition services programs. Nutrition service providers may solicit voluntary contributions for meals furnished in accordance with the requirements of Section 315 the Older Americans Act. Commodities available from the USDA may not be sold, exchanged, or otherwise disposed of (authorized distribution excepted) without prior, specific approval of USDA.
33521 Fed Funds - HOME	Federal - HUD Home Investment Partnership Program.
33522 Homeless Block Grant	Federal - Programs for Assistance in Transition from Homelessness (PATH).
33523 Federal Revenue - CDBG	Federal - HUD Community Development Block Grant Funds.
33530 Federal Revenue - FEMA	Federal Emergency Management Agency Funds.
33540 Federal Revenue-State Passth	Federal Funds awarded through State Agencies.
33560 Federal Revenue - Misc	Federal Funds awarded directly from Federal Agencies not otherwise identified in the Chart of Accounts.
34111 Prisoner Housing/Care	Payments received from federal and state authorities for housing their prisoners in the Sedgwick County Adult Local Detention Facility.
34112 Detention Facility Booking Fees	Revenue received from booking inmates.
34113 Detention Facility Fees	Charges assessed to inmates to help defray costs of housing in County work release facilities. Inmates are charged on a sliding scale, with the maximum being \$10 per day, as allowed by state law.
34114 Detention Medical Co-Pay	Charges assessed to inmates who have money in their personal accounts to pay for clinic visits and prescriptions.
34115 Electronic Monitoring	Fee charged for the use of ankle monitoring device by the Department of Corrections.
34116 Concealed Weapons Permit	Permit fee required to be paid in order to obtain a permit to carry a concealed weapon.
34121 Diversion Fees	Payments made by criminal defendants for the cost of the Diversion Program.

34122 Diversion-Drug Screening	Payment made by criminal defendants for the cost of drug screening.
34123 Juvenile Offenders Supervision Fees	State support of the Home Based Supervision program operated by Sedgwick County Youth Services at the Juvenile Detention Facility.
34124 District Court Fees	Docket fees collected by the 18th Judicial District.
34211 Insurance Fees	Charges billed to and collected from third party (commercial insurance companies) payers for medical/health related services provided by county departments.
34212 Medicare Fees	Charges collected from third party payers for services rendered by COMCARE.
34213 Medicaid Fees	Charges billed to and collected from third party (Medicaid) payers for medical/health related services provided by county departments.
34214 Medicaid Waiver	Charges billed to and collected from third party (Medicaid) payer for community services to children whose level of need for mental health services exceeds traditional Medicaid services. A special waiver for these service levels was granted by HCFA.
34215 Medicaid JRT	Charges billed to and collected from third party (Medicaid) payer for job readiness training services provided through COMCARE programs.
34221 Patient Fees	Charges assessed to patients for various services provided by COMCARE.
34222 General Assistance Program	Payments received from the state General Assistance Program on behalf of COMCARE clients to be used for their personal living expenses.
34223 Vocational Counseling	Payments received from Kansas Vocational Rehabilitation program for vocational counseling services provided by COMCARE.
34224 Inpatient Fees	A portion of the Health wave revenue allocated to cover Inpatient services.
34225 St. Joseph Hospital Fees	Contract revenue received from Via Christi - St. Joseph Campus for Psychiatric services provided by COMCARE physician staff.
34226 Drug/Alcohol TX (service)	Payments received from U.S. Courts for substance abuse treatment services provided to federal prison parolees.
34227 Medical Standby Fees	Payments received from event organizers, venues and promoters to pay Emergency Medical Service (EMS) to station an EMS vehicle and crew at an event.
34311 Special Event Fees	Fees collected from various recreational departments for admission to special events.
34312 Camping Fees	Payments received by County Park officials for campsite rental.

34321 Officers Fees	Filing fees collected by the Register of Deeds according to K.S.A. 28-115, fees collected by the Court Administration and the Sheriff's department for serving papers to individuals and fees collected by Lake Afton Park and Sedgwick County Park.
34322 Mortgage Registration Fees	Charge collected by the Register of Deeds totaling 26 cents per \$100 of mortgage principal.
34323 Filing Fees	A charge totaling 1% of the contended seat's salary paid to the County Election Commissioner by candidates when filing for county, city, school board, and other local elective offices. A flat fee may also be charged for other contended offices.
34324 Motor Vehicle Fees	Motor vehicle fees include the portion of revenue from each transaction that the County is not required to remit to the State Treasurer but is allowed to keep for handling fees.
34325 Tag Mail Fees	Fee charged for mail in tag renewals.
34326 Lien Holder Payments	Lien Holder Payments – Fee charged to lien holder for copies of vehicle registrations. The current fee rate is \$1.50 per copy.
34401 Solid Waste Fees	Assessment for the purpose of funding the education and additional administrative costs associated with the Sedgwick County Solid Waste Plan.
34402 Solid Waste Tonnage Fees	The rate of thirty-two cents (\$0.32) per ton of solid Waste received shall be assessed on each transfer station facility as a regulatory fee. This fee is paid on a quarterly basis and failure to pay the fee shall result in suspension of the facilities license.
34403 Hazmat Response Charges	Payments received on fees assessed to businesses in which a situation occurred which required a response from the Hazardous Materials Response Team.
34404 Capital User Fee	Reimbursement to the general fund of the collection of a surcharge for water usage by Park City Water system users.
34406 Seminar Registration Fees	Fees received from individuals who register to participate in a seminar, workshop or training session sponsored or presented by a county department.
34407 Access Fee (Emergency Communications)	Payments received from law firms and individuals to buy 911 tapes.
34408 Sub Station Fees	A convenience fee charged for transactions occurring at the Tag Office sub stations. The Tag office has three sub stations, Derby, Chadsworth and Brittany.
34409 Program Fees	Revenue received primarily from the service provided by the Select-A-Seat ticketing system.
34411 Advertising Charges	Payments received for advertising rights at the Kansas Coliseum.
34412 Technology Fees	Revenue collected by the Register of Deeds totaling \$2.00 per page for recording. This fund shall be used by the Register of Deeds to acquire equipment and technological services. K.S.A. 28-115

34413 Plan Fees	A charge assessed for review of building plans for compliance with building codes.
34414 Mortgage PGM Fees	Revenue received from fees generated by mortgage programs operated by the county.
34415 Inspection Fees	Charges assessed for the issuance of building permits, plan review, and issuance of contractor licenses by the Code Enforcement Department.
34416 IRB Administrative Fees	Administrative Fee charged by the County to the Company beneficiary of Industrial Revenue Bonds.
34421 Record Retrieval Charges	A charge to receive County records under the Open Records Act.
34422 Forensic Pathology Services	A charge for pathology service and includes all costs associated with performing autopsies. Cremation permit fees are included in this category.
34423 Forensic Lab Services	Forensic Lab Services collects fees charged for the use of the Regional Forensic Science Center laboratory services, including biology/DNA, criminalistics, and toxicology services.
34424 Instructional Charges	Fees for on-line and on-site CPR Training and purchase of CPR Cards and CPR Literature.
34425 Consultant Fees	Fees assessed and collected for Professional Mental Health Consulting Services, generally provided by a Psychiatrist or other mental health professional.
34426 Represent Payee Fees	Social security payments received by a representative payee on behalf of a social security recipient. COMCARE provides this service for some clients.
34427 Collection Fees	Revenues received by the Court Trustee's Office as payment for support enforcement services provided to recipients of court-ordered support. Pursuant to KSA 21-3605, court ordered child support must be paid through the office of the Court Trustee.
34428 Radio Repair Charges	Fees charged by Emergency Communications for repair parts used when fixing radios. In addition to providing this service to County departments, this service is also provided to other cities in Sedgwick County.
34501 Chemical Sales	A charge assessed by the Noxious Weed Department for herbicide sales to the general public. Chemical sales are subject to sales tax.
34509 Recyclable Material Sales	Sales of materials collected by the Household Hazardous Waste Program that are still useable such as paint.
34510 Chemical Sales (non-taxable)	Sales of herbicides to other government agencies and Ag producers.
34511 Merchandise Sales (non-taxable)	Sales of instructional books or CDs regarding Metropolitan Medical Response System processes and procedures.
34502 Merchandise Sales	A partial charge paid by concession operators to the Kansas Coliseum.

34503 Building Rentals	Revenue received from the rental of County facilities, primarily the Community Corrections facility.
34504 Equipment Rentals	Revenue received from the rental of County owned equipment.
34505 Registration Listing Fees	A charge assessed by the Election Commissioner's office to order to receive a voter registration list, usually to potential candidates.
34506 Chemical Spraying Charges	A charge assessed for applications of chemicals against noxious weeds to property.
34507 Vehicle Replacement Charges	Amounts charged to departments that are collected by Fleet Management and are set aside to purchase vehicles and equipment when due.
34508 Miscellaneous Charges for Services	Fees charged for various services that County departments provide to citizens.
34601 Parking Facility Proceeds	Revenue received from the operation of Courthouse public and employee parking areas.
34602 Cafeteria Proceeds	Either a minimum payment of \$2,000 per month or a 10% commission on catering, Eighteenth Judicial District sales, Kansas Department of Corrections sales, COMCARE sales, and sales in the cafeteria, whichever is greater.
34603 Royalties	Receipts from distributions of royalties on property interests held by Sedgwick County.
34604 Coin Station Commission	Charges assessed for the use of pay telephones within the Adult Detention Facility.
34605 Private Foundations	Payments received from Private Foundations to help fund special programs through grants or donations.
34606 Local Agency Funds	Payments received from contracts or funding arrangements with local community agencies.
34607 Auto Sales Tax	Sales Tax collected by the Tag Office for vehicles that were recently bought from individuals and no sales tax was paid at the time of purchase and which must be registered with the state.
35110 Parking Meter Fines	Penalties assessed by County Court for violation of parking ordinances.
35130 Sedgwick County Court Fines	Penalties levied by County Court for violation of County ordinances.
35140 Fines-Misc.	Receipt of fines assessed to businesses and citizens.
35210 Federal Asset Forfeiture	Receipt of funds from sale of forfeited assets awarded through federal court.
35220 State Asset Forfeiture	Receipt of funds from sale of forfeited assets awarded through state court.
35230 Bond Forfeiture	Distribution from District Court of a portion of forfeited jail bail bond proceeds.

35310 Consumer Judgments	Civil penalties assessed by the District Court in consumer fraud cases filed by the District Attorney.
35320 Judgments-Other	Proceeds from unspecified court judgments.
36010 Auction Proceeds	Receipts from the sale of surplus items no longer used by County Departments and Programs. Sales once made through an auctioneer are now made through the govdeals website.
36020 Mortgage Programs	Revenue received for the implementation of the Mortgage Savers program.
36030 Settlement Proceeds	Proceeds received from a defendant in a civil court case.
36040 Long/Short	Account to which an out of balance cash fund or cash drawer is posted in order to bring it into balance.
36050 Refunds	Payments received from vendors for the return of items or materials previously purchased by the county.
36060 Donations	Donations received by the County from organizations and individuals.
36070 Cancelled Checks	Fees charged for checks issued to the County that are not honored by banks.
36080 Judge Riddell Boys Ranch Job Readiness Income	Payments received by the County for work performed at outside agencies by residents of the Boys Ranch. These payments are then used by the County to offset wages paid to the residents.
37010 Administrative Reimbursements	Reimbursements to the General Fund for the indirect support of departments and operations that are funded outside the General Fund. Consultants prepare a Cost Allocation Plan annually as a basis for budgeted reimbursements.
37020 Travel Reimbursements	Payments received from individuals or agencies for the reimbursement of travel expenses incurred by county staff for county related business or training.
37080 Claim Recoveries	Payments received from insurance companies, law firms and other companies for losses due to property damage.
37090 Misc. Reimbursements	Payments received to pay back the County for expenses not entirely needed by the County staff or department.
38110 Investment Income	Interest earned on public tax funds being held until expended or distributed to other units of government in the County. State law and County policy prescribe investment instruments utilized.
38111 Investment Income District Court	Interest Income calculated and posted monthly based on the District Court cash balance.
38120 Repayment Loan Interest	Interest share of proceeds from the repayment of a loan from the County to a micro loan business enterprise.

38210 Interest on Current Taxes	Interest income assessed on late payment of current period taxes.
38220 Penalty & Interest on Back Taxes	Payment received by the County as penalty or interest on unpaid ad valorem taxes or special assessments. These unpaid taxes draw interest at a rate of 1% per month or 12% per annum.
38230 Interest on Delinquent Taxes	Receipt of interest assessed against taxpayers that pay their taxes after the due date.
38310 Bonds- Accrued Interest / Premium	Principle and interest payments on bond issuances.
38320 Treasury Notes- Accrued Interest/ Premium	Principle and interest payments on temporary note issuances.
38330 Letter of Credit / Interest	Interest due on lines of credit from banks.
39101 Transfer in / Operating	Receipt of the transfer of funds from one County department to another to partially fund the cost of operations.
39102 Transfer in / Grant Match	Receipt of the transfer of funds from a County department to a grant program to partially fund program cost.
39103 Transfer in Sales Tax	Distribution of Sales Tax revenue to funded programs.
39104 Transfer in Reserve	Receipt of transfers from operating funds to equipment reserve or other reserve funds.
39105 Transfer in / Debt Proceeds	Transfer of bond proceeds from Bond fund to Project fund.
39106 Transfer In / Residual Equity	Transfer of fund balances from obsolete/closed out funds.
39110 Transfer In / Intra-fund	Revenue Account used to distribute the sales tax accumulated for the Sedgwick County Arena project to specific arena project fund centers.
39210 Proceeds from Bond Sales	Principal amount received at time of bond sale.
39220 Proceeds / Temporary Notes	Principal amount received at time of temporary note sale.
39230 No Refund Warrants	Proceeds from the issuance of debt by the county with no backing of revenue or assets.
39240 Letter of Credit Proceeds	Proceeds from lines of credit issued from banks.
39250 Lease Proceeds	Account used to record revenues related to fire equipment acquisition leases.
39260 Loan Proceeds	Account used to record proceeds from a KDOT revolving loan.
39310 Proceeds Capital Assets D	Receipt of proceeds from sale of County owned capital asset items.