



Sedgwick County...
working for you

sedgwickcounty.org

2020

To Provide Quality Public Services

Division of Finance - 316-660-7591

525 N. Main #823 - Wichita, KS 67203



2020 Quarter Financial REPORT

For The Six Months Ending June 30, 2020

Table of Contents

Executive Summary1

Financial Review of General Fund (Budgetary Basis).....7

Review of Budgetary Accounts.....19

Capital Projects.....41

Fund Statements (GAAP Basis).....53

Schedules of Budgetary Accounts

General Fund:

Schedule of Budgetary Accounts 10

Other Governmental Funds (excludes capital project funds):

Schedule of Budgetary Accounts

Bond and Interest 19

Wichita State University 20

COMCARE..... 21

Emergency Medical Services 22

Aging Services 23

Highway 24

Noxious Weeds 25

Fire District 1 26

Solid Waste 27

Emergency Telephone Service..... 28

Auto License 29

Federal/State Assistance Funds:

Schedule of Budgetary Accounts

Sedgwick County Developmental Disability Organization Grants..... 30

COMCARE Grants 31

Corrections Grants 32

Aging Grants 33

Health Department Grants..... 34

Stimulus Grants..... 35

Enterprise Funds:

Schedule of Budgetary Accounts

INTRUST Bank Arena..... 36



Internal Service Funds:

Schedule of Budgetary Accounts
Fleet Management..... 37
Health/Dental Insurance Fund..... 38
Workers’ Compensation..... 39
Risk Management 40

Capital Projects

Funded Open CIP Facility and Infrastructure Projects by Year and Total Available Funds 42

Fund Statements

Combined Financial Statements:

Statement of Net Position 55
Statement of Activities 56
Balance Sheet – Governmental Funds 58
Statement of Revenues, Expenses and Changes in Fund Balances – Governmental Funds 60
Statement of Net Position – Proprietary Funds..... 62
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds..... 63

Combining Financial Statements:

Combining Balance Sheet – Nonmajor Governmental Funds 64
Combining Balance Sheet – Nonmajor Special Revenue Funds 66
Combining Balance Sheet – Nonmajor Capital Projects Funds..... 70
Combining Statement of Revenues, Expenditures and Changes in Fund Balances –
Nonmajor Governmental Funds 72
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Special Revenue Funds..... 74
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Capital Projects Funds..... 78

Internal Service Funds:

Combining Statement of Net Position 80
Combining Statement of Revenues, Expenses, and Changes in Net Position 82

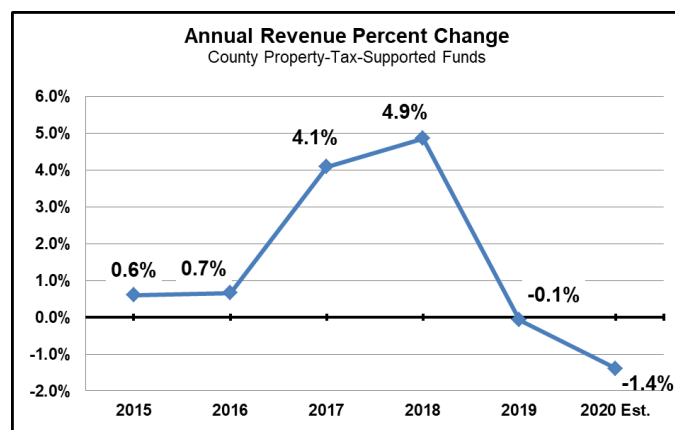


Executive Summary

At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the first six months of 2020, ending June 30, 2020. The information contained in this report is based on unaudited financial statements and excludes adjustments that may be required by the County's auditors at a later date.

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

When reporting financial status, the County typically aggregates information into one of several possible groupings: the General Fund, property-tax-supported funds, other operating funds, or all operating funds. The General Fund is the County's primary operating fund and accounts for County services that do not have a designated fund of their own. The General Fund includes most general government and law enforcement functions and receives the broadest variety of revenues. Currently, the operations of 42 departments are funded from the General Fund. The County has seven other property-tax-supported funds, including Bond & Interest, Emergency Medical Services, Comprehensive Community Care (COMCARE), Aging, Highway, Noxious Weeds, and Wichita State University. Each fund provides services related to a specific function and the property taxes levied in each fund are used only to support those specific functions. References to 'property-tax-supported funds' mean the General Fund plus all other property-tax-supported funds. The County has 31 budgeted other operating funds which are not supported directly with property taxes, including grant funds, enterprise funds and internal service funds. References to 'operating funds' mean the property-tax-supported funds plus the other operating funds. Sedgwick County Fire District 1 is a distinct governmental entity that is operated as a part of Sedgwick County government and levies property taxes, but it is reported separately.



The 2020 budget was developed to ensure the priorities identified through a 2016 strategic planning process were funded at an appropriate level. Ultimately, the County increased budgeted expenditures in County property-tax-supported funds by \$15.5 million and added 19.50 full-time equivalents to address demand for services in core government functions while supporting a 5.0 percent increase in employer contributions for health insurance premiums, supporting a 2.25 percent flat pay adjustment for employees and a 1.25 percent set aside for targeted adjustments, additional funding for Technology Review Board projects to centralize the process of managing information technology, and additional funding for Aging for an expanded nutrition program and highest priority need programs. In recognition of the shifting and increasing needs of the community, the organization recently completed a strategic planning process to refine its areas of focus and prioritize budgetary needs. While the effects of COVID-19 have not yet had much impact on revenue collections, it is anticipated that financial condition will deteriorate in the short-term due to the effects of COVID-19 prevention efforts. Data is not yet available to know the full impact, so the estimates contained in this report continue to be based on limited data and will be updated as data becomes available.

This quarterly report provides an analysis of financial trends through the second quarter of 2020 compared to the same time period in 2019. Increased revenues over the second quarter of 2020 were recorded in several categories, including current property taxes, charges for service, and other revenue. Increased expenditures were recorded in commodities, equipment, and personnel. These changes are explained within this report.



Overall, the financial report illustrates modest improvement for County property-tax-supported funds compared to 2019.

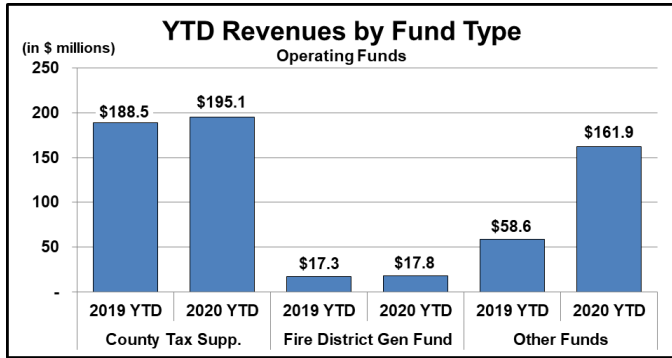
- **Revenues totaled \$195.1 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$6.6 million (3.5 percent) compared to the first half of 2019.
- **Expenditures totaled \$123.9 million** for County property-tax-supported funds (excluding Fire District 1). This represents a nominal decrease of \$18,128 (0.0 percent) compared to the first half of 2019.
- **For all County property-tax-supported funds (excluding Fire District 1), ending balances are projected to decrease by \$5.5 million.** The year-end General Fund balance is anticipated to decrease by \$4.2 million (5.8 percent), primarily due to a decrease in local retail sales & tax use as well as a decrease in charges for services as a result of the COVID-19 pandemic.

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



Revenue Highlights:

Revenue collections for all operating funds through the second quarter of 2020 increased 41.8 percent (\$110.7 million) compared to the same timeframe last year due to Federal stimulus funding related to the COVID-19 pandemic. In County property-tax-supported funds, collections increased \$6.6 million (3.5 percent) compared to the first half of 2019.



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

County property-tax-supported funds revenue collections increased \$6.6 million (3.5 percent) compared to the first half of 2019. The most significant increases occurred in current property taxes (\$5.5 million), charges for service (\$1.4 million), and other revenue (\$1.1 million). The increase in current property taxes is due to an increase in assessed valuation of 4.5 percent for the current year. The increase in charges for service is largely due to an increase in insurance fees (\$1.3 million) and Medicare fees (\$0.5 million) collected on behalf of Emergency Medical Services (EMS) which transitioned to an outsourced billing model in 2019, but which took several months to resume normal billing levels. The increase in other revenue is largely due to the 2019 year-end transfer from the Auto License Fund to the General Fund (\$0.5 million), which occurred after the 2019 books had been closed and therefore was posted to the 2020 books, in addition to the 2020 transfer of excess bond proceeds into the Bond and Interest Fund (\$0.4 million).

The increases are partially offset by decreases in licenses and permits revenue (\$0.2 million). The decrease in licenses and permits revenue is due to the delay or cancellation of commercial projects due to COVID-19 concerns (\$0.2 million), which was seen in licenses and permits filed with the Metropolitan Area Building and Construction Department (MABCD).

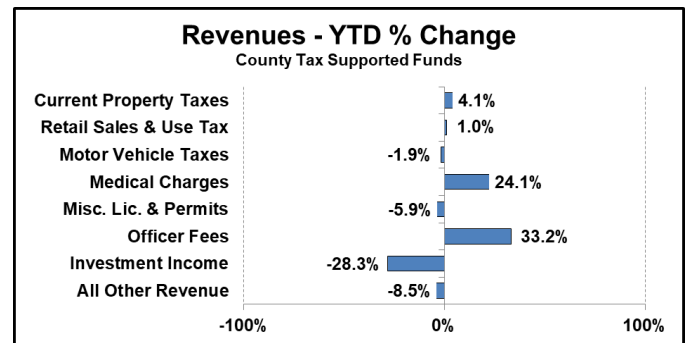
Fire District 1 revenue comes primarily from property taxes. Through the second quarter of 2020, revenue

collections of \$17.8 million were \$0.5 million (2.9 percent) greater compared to the same timeframe in 2019.

All other operating funds include grants, enterprise and internal service funds, and non-property tax special revenue funds. Through the second quarter of 2020, all other County operating fund revenue increased 176.3 percent (\$103.3 million) compared to the same time period last year. The most significant increases occurred in intergovernmental revenue in non-property-tax funds (\$102.3 million) and in reimbursements in internal service funds (\$2.4 million). The increase in intergovernmental revenue is largely due to Federal revenue received from the Coronavirus Aid, Relief, and Economic Security (CARES) Act to reimburse the County for necessary COVID-19-related expenses (\$99.6 million) and for Medicaid provider relief (\$1.0 million). The increase in reimbursements in internal service funds is largely due to an increase in claim recoveries for hail damage at the Sedgwick County Zoo (\$2.4 million).

The increases were partially offset by a decrease in charges for service in non-property-tax funds due to a decrease in Medicaid fee revenue received by COMCARE as a result of reduced services delivered because of the COVID-19 pandemic and the implementation of a new medical record system in January 2020 (\$2.0 million). Due to the system being new, billing was delayed until mid-January.

Key Revenues – Property-Tax-Supported Funds



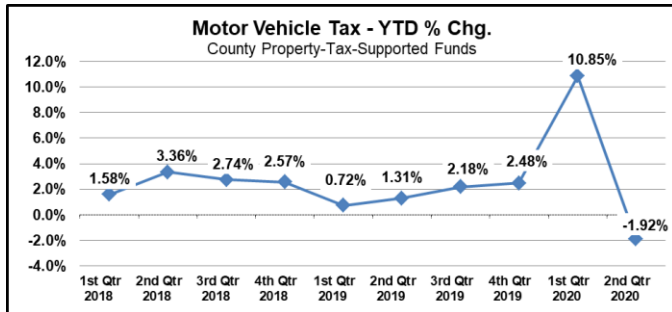
Current property tax collections through the second quarter of 2020 increased \$5.5 million (4.1 percent) when compared to the same time period in 2019. The County’s assessed valuation grew about 4.5 percent for the 2020 budget year.

Retail sales and use tax collections increased \$0.2 million (1.0 percent), compared to the first half of 2019.



Collections in four of six months in 2020 exceeded collections in the same months in 2019.

Motor vehicle tax collections are allocated to each fund with a property tax levy in proportion to the property tax levied during the previous year’s budget. Revenue from this source decreased \$0.1 million (1.9 percent), compared to the first half of 2019, due to the impact of COVID-19 on vehicle registrations and State extensions of due dates for payment. Details about this revenue source are shown in the graph below.



Medical charges are primarily collected for the operation of EMS. Through the second quarter of 2020, collections increased \$1.7 million (24.1 percent) when compared to the same timeframe in 2019. The increase is largely attributable to an increase in insurance fees (\$1.3 million) and Medicare fees (\$0.5 million) collected on behalf of EMS which transitioned to an outsourced billing model in 2019.

MABCD licenses and permits revenue decreased by \$0.2 million (5.9 percent) compared to the first half of 2019 as a result of the delay or cancellation of commercial projects due to COVID-19 concerns.

Officer fees increased \$0.6 million (33.2 percent) compared to the first half of 2019, likely tied to mortgage refinancing due to lower interest rates caused by the Federal response to the COVID-19 pandemic. Officer fees are a per-page filing fee for documents recorded by the Register of Deeds Office. The fees vary based on the type and length of document being filed.

Investment income is required by State law to be deposited in the General Fund unless otherwise directed by statute to deposit earnings in a specific fund, such as the Register of Deeds Technology Fund. In some categories, relatively small increases in the amount can result in large percentage changes. Through the second quarter of 2020, investment income decreased \$0.8 million (28.3 percent), versus the same period of time in 2019.

All other revenue collections decreased \$1.7 million (8.5 percent) compared to the first half of 2019, primarily due to a decrease in prisoner housing and care at the Adult Detention Facility (ADF) as a result of a decrease in inmate population (\$0.7 million) and due to the loss of gaming revenue from the Kansas Star Casino (\$0.3 million).

Expenditure Highlights:

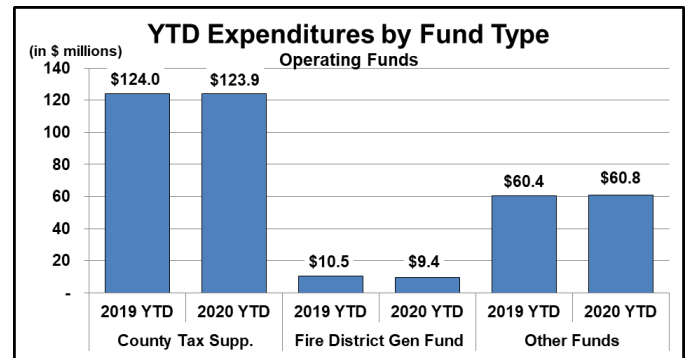
Total expenditures for all operating funds increased \$1.9 million (1.0 percent) through the second quarter of 2020. For all County property-tax-supported funds, expenditures decreased \$18,128 (0.0 percent). Increases were recorded in commodities (\$1.0 million), equipment (\$0.5 million), and personnel (\$4,165), while decreases were recorded in transfers out (\$1.0 million), contractals (\$0.4 million), and debt service (\$0.1 million).

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

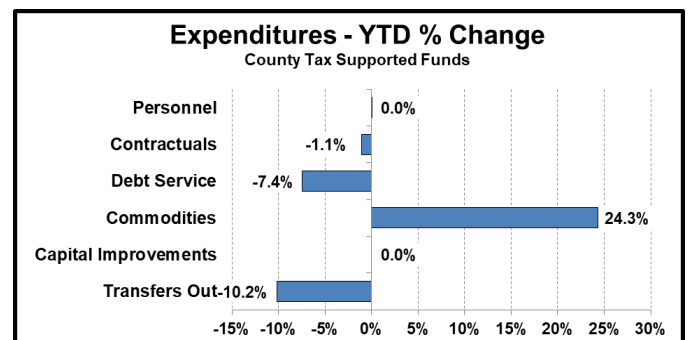
County property-tax-supported funds’ expenditures decreased \$18,128 (0.0 percent) compared to the same timeframe in 2019.

Fire District 1 expenditures decreased \$1.1 million (11.0 percent) compared to the same timeframe in 2019.

All other operating funds’ expenditures increased \$0.4 million (0.7 percent) compared to the same timeframe in 2019.



Key Expenditures — Property-Tax-Supported Funds



Personnel expenditures increased a nominal amount, \$4,165 (0.0 percent), compared to the first half of 2019, primarily due to an increase in health/life contributions (\$0.6 million) offset by a decrease in bonus payments (\$0.6 million) due to one-time bonus payments made in 2019. Additionally, voluntary and involuntary furloughs occurred throughout the organization from late April through May 23, 2020, resulting in less salaries and wages being paid out during that time.

Capital Improvement expenditure activity did not occur through the second quarter of 2019 or 2020.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures increased by \$0.5 million (178.6 percent) compared to the first half of 2019 primarily due to planned radio replacement purchases by EMS.

Transfers to other funds decreased \$1.0 million (10.2 percent) compared to the first half of 2019. This is primarily due to the timing of transfers done for capital projects in 2019 compared to 2020 (\$1.1 million). Additionally, transfers out-sales tax revenue increased \$0.1 million and transfers out – grant match increased \$0.1 million primarily due to the timing of the Department on Aging grant-match transfers.

	2015	2016	2017	2018	2019	2020
KPERS - Retirement Rates						
	10.41%	10.18%	8.96%	9.39%	9.89%	9.89%
KP&F - Retirement Rates						
Sheriff	21.72%	20.78%	19.39%	20.22%	22.13%	21.93%
Fire	21.36%	20.42%	19.03%	20.09%	22.13%	21.93%
EMS	21.36%	20.42%	19.03%	20.09%	22.13%	21.93%

Contractual expenditures decreased \$0.4 million (1.1 percent) compared to the same time period in 2019. The decrease is primarily due to a decrease in management services (\$0.4 million) due to a decrease in funds committed through shopping carts for janitorial services by the Facilities Department. Shopping carts are used through the County’s purchasing system, which allows users to commit the amount of budget authority needed to cover the annual cost of a product or a service at any point during the year.

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

Debt payments decreased \$0.1 million (7.4 percent) compared to the first half of 2019 due to lower interest payments.

Commodities expenditures increased \$1.0 million (24.3 percent) compared to the first half of 2019. The increase is due to an increase in technology equipment (\$0.5 million) by the Division of Information & Technology (I & T) for Technology Review Board (TRB) projects, as well as an increase in medical supplies (\$0.4 million) primarily by the Division of Finance for personal protective equipment (PPE) for COVID-19 response and reopening efforts. An additional increase was seen in office supplies (\$0.1 million) primarily by Central Services due to paper purchased. Paper is typically purchased by the truckload twice a year; however, no truckload purchases were made in the first half of 2019 as there was sufficient stock from 2018 purchases. The 2020 increases are the result of a truckload purchase being made through the first half of 2020, as well as the increased price of paper from 2019 to 2020.



2020 Year-End Fund Balance Estimates Operating Funds By Fund Type (Budgetary Basis)

	<i>Special Revenue Funds</i>						Total Operating Funds
	General Fund	Debt Service Funds	Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds	Enterprise & Internal Service	
Revenues							
Property taxes	\$ 115,308,966	\$ 8,905,718	\$ 22,212,775	\$ 17,444,063	\$ -	\$ -	\$ 163,871,522
Motor vehicle taxes	12,805,243	1,566,073	2,448,576	1,836,971	-	-	18,656,863
Local retail sales & use tax	26,748,031	-	-	-	-	-	26,748,031
All other taxes	393,636	520,729	-	-	3,380,553	-	4,294,918
Licenses & permits	6,369,186	-	14,312	5,755	48,602	-	6,437,855
Intergovernmental	2,478,415	141,064	4,690,222	76,570	150,415,505	-	157,801,776
Charges for services	13,030,140	-	15,797,040	600,920	25,617,355	47,741,686	102,787,141
Fines & forfeitures	117,431	-	-	-	151,532	-	268,963
Miscellaneous	1,986,604	-	31,670	27,642	143,996	308,012	2,497,925
Reimbursements	6,108,523	-	38,743	4,172	92,508	2,510,418	8,754,363
Uses of money & property	6,258,050	-	-	150,000	55,317	269,258	6,732,625
Transfers in & other proceeds	1,074,040	2,772,761	74,080	2,000	1,492,646	1,138,856	6,554,383
Total	192,678,264	13,906,346	45,307,418	20,148,093	181,398,015	51,968,231	505,406,366
Expenditures							
Personnel	120,792,012	-	23,334,253	14,848,908	62,196,197	1,357,088	222,528,458
Contractual	46,151,824	20,000	19,316,664	1,934,999	94,318,873	39,767,573	201,509,932
Debt Service	-	15,252,688	-	733,832	-	-	15,986,520
Commodities	10,668,023	-	1,745,267	587,801	16,693,694	3,157,592	32,852,377
Capital improvements	5,000	-	-	-	-	4,025,000	4,030,000
Capital outlay	779,338	-	584,290	1,280,666	5,009,497	2,745,368	10,399,160
Transfers to other funds	18,488,439	-	220,620	723,139	3,312,290	-	22,744,489
Total	196,884,636	15,272,688	45,201,094	20,109,346	181,530,551	51,052,621	510,050,935
Net change in fund balance	(4,206,372)	(1,366,342)	106,324	38,748	(132,536)	915,609	(4,644,569)
Actual beginning fund balance	71,784,045	2,158,420	3,042,020	6,271,718	29,066,927	24,544,643	136,867,773
Ending Fund Balance	\$ 67,577,673	\$ 792,078	\$ 3,148,344	\$ 6,310,466	\$ 28,934,391	\$ 25,460,252	\$ 132,223,204

Year-End Fund Balance:

General Fund: Expenditures are estimated to exceed revenues by \$4.2 million at year-end, primarily due to a decrease in local retail sales & tax use as well as a decrease in charges for services as a result of the COVID-19 pandemic. At the beginning of 2020, available fund balance was in excess of \$16 million.

Debt Service Funds: Expenditures from debt service funds are estimated to be \$1.4 million more than revenues. The increase is primarily due to a strategic draw-down of fund balance to a targeted level.

Special Revenue Funds–Property Tax Supported: These funds are expected to increase by \$0.1 million by year-end, primarily due to a projected decrease in personnel by Emergency Medical Services (EMS) due to turnover.

Fire District 1: The Fire District 1 Fund is expected to be generally balanced by year-end.

Special Revenue Funds–Non Property Tax Supported: These funds are estimated to decrease by \$0.1 million. This is primarily due to a decrease in charges for services by COMCARE. The impact of COVID-19 on billable services could impact these estimates as the County moves through the year.

Enterprise and Internal Service Funds: The fund balances within this fund group are estimated to increase \$0.9 million by the end of the year. This is primarily due to an increase in reimbursements in the Risk Management fund, which will be supported with a transfer from the County General Fund.





*Sedgwick County...
working for you*

General Fund

General Fund

2020

Quarter Financial Report

sedgwickcounty.org

2020

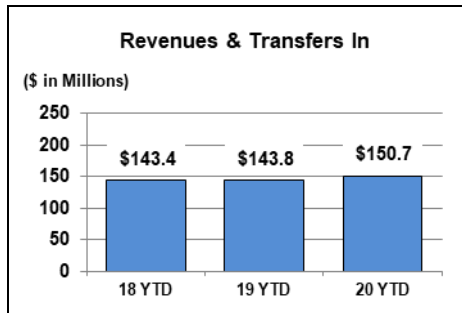
To Provide Quality Public Services

Division of Finance - 316-660-7591

525 N. Main #823 - Wichita, KS 67203

General Fund

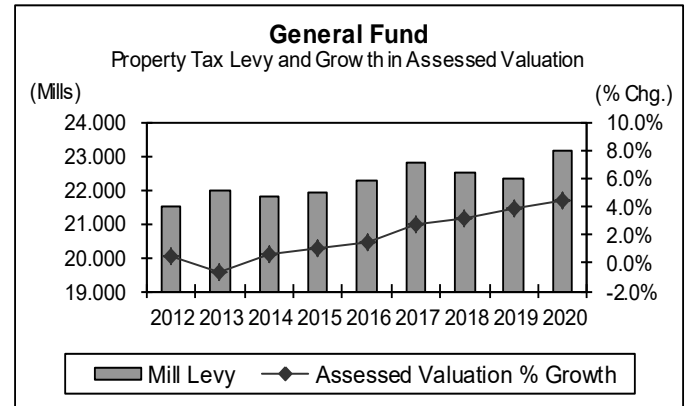
Major Revenues



Total revenues in the General Fund through the second quarter of 2020 totaled \$150.7 million, an increase of \$6.9 million (4.8 percent) compared to the same timeframe in 2019. While the effects of COVID-19 have not yet had much impact on revenue collections, it is anticipated that financial conditions will deteriorate in the short-term due to the effects of COVID-19 prevention efforts. Data is limited, so the estimates contained in this report are preliminary and will be updated as additional data becomes available. The increase in revenue is largely attributable to increases in current property taxes (\$8.0 million) and transfers in from other funds (\$0.6 million). The increase in current property taxes is due to an increase in assessed valuation. The increase in transfers in is largely due to the 2019 year-end transfer from the Auto License Fund to the General Fund (\$0.5 million), which occurred after the 2019 books had been closed and therefore was posted to the 2020 books.

The increases were partially offset by decreases in uses of money and property (\$0.9 million), charges for services (\$0.4 million), licenses and permits (\$0.2 million), miscellaneous revenue (\$0.1 million), and motor vehicle taxes (\$0.1 million). The decrease in uses of money and property is due to a 2019 increase in investment income as a result of increased interest rates and increased return on interest payments as well as penalties and interest on back taxes whereas interest rates in 2020 are decreasing. The decrease in charges for services is largely due to a decrease in prisoner housing and care at the Adult Detention Facility (ADF) as a result of a decrease in inmate population. The decrease in licenses and permits is due to the delay or cancellation of commercial projects due to COVID-19 concerns. The decrease in miscellaneous revenue is due to the loss of gaming revenue from the Kansas Star Casino. The decrease in motor vehicle taxes is due to a decrease in purchases of commercial vehicles.

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



Property taxes (current) are the largest revenue source in the General Fund. Through the second quarter of 2020, \$110.3 million in current property taxes had been collected, an increase of \$8.0 million (7.8 percent) compared to the previous year. The mill levy rate for this Fund is 23.151, an increase of 0.809 mills from the 2019 rate of 22.342 mills.

Local retail sales and use tax collections through the second quarter of 2020 increased \$0.2 million (1.0 percent), compared to 2019. Collections in four of six months in 2020 exceeded collections in the same months in 2019. Disbursements from the State typically occur two months after the date of purchase and the numbers in the table below reflect that trend. As a result of that timing delay, the impact of COVID-19 containment efforts like the stay-at-home order that went into effect on March 25 will not be fully known until later in the year.

Local Retail Sales & Use Tax			
Year-to-Date Comparison			
Month	2019	2020	% Change
January	2,663,508	2,576,055	-3.28%
February	2,786,674	2,925,981	5.00%
March	2,174,989	2,371,528	9.04%
April	2,269,509	2,305,668	1.59%
May	2,673,412	2,424,093	-9.33%
June	2,308,718	2,424,397	5.01%
Total	14,876,810	15,027,723	1.01%



Motor vehicle tax collections were \$4.6 million through the second quarter of 2020, a decrease of \$0.1 million (2.7 percent) compared to the same timeframe in 2019. Motor vehicle taxes are collected in accordance with K.S.A. 79-5111, which requires these taxes to be allocated to each fund with a property-tax levy in proportion to the property tax levied during the previous year's budget.

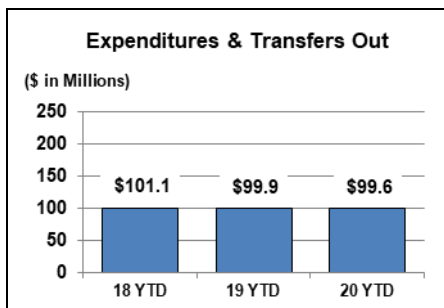
Intergovernmental revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with juvenile Corrections programs and from the City of Wichita for the County's portion of the merged code operation, though all revenues will now be received by the County as the merger is complete. Receipts in this category totaled \$0.4 million, which was a nominal amount, \$73,147 (15.7 percent), less than the second quarter of 2019.

Charges for services revenue consists of receipts paid by individuals to cover part or all of the cost of County services received, as well as cost allocations from various internal funds. The \$6.0 million collected through the second quarter of 2020 was \$0.4 million (6.3 percent) less than the same timeframe in 2019, primarily due a decrease in prisoner housing and care at the Adult Detention Facility (ADF) as a result of a decrease in inmate population (\$0.7 million).

Uses of Money and Property revenue, which includes investment income, decreased \$0.9 million (17.3 percent) compared to the same time period in 2019.

Transfers from other funds and other proceeds are typically a result of the transfer of residual cash from the Auto License Fund or from completed capital projects, which varies as projects can be completed any time during the year. Through the second quarter of 2020, \$0.6 million in revenue was captured in this category, compared to \$8,446 revenue during the same time period in 2019.

Major Expenditures



Actual year-to-date expenditures through the second quarter of 2020 decreased \$0.2 million compared to the same time period in 2019. Increases were recorded in commodities (\$0.9 million), personnel (\$0.2 million), and equipment (\$0.1 million), but were offset by decreases in transfers (\$0.8 million) and contractals (\$0.6 million).

Personnel costs increased \$0.2 million (0.3 percent) compared to the same timeframe in 2019. The increase is mostly attributable to an increase in salaries and wages. The 2.25 percent increase to the pay pool for 2020 is currently being offset by a decrease in overtime by the Sheriff's Office (\$0.4 million), as well as a decrease in salaries and wages by the Zoo (\$0.1 million). Additionally, voluntary and involuntary furloughs occurred throughout the organization from late April through May 23, 2020, resulting in less salaries and wages being paid out during that time.

General Fund Detailed Personnel Expenditures				
Category	Year-End Comparison			%Change
	2019	2020		
Salaries and Wages	\$ 38,026,397	\$ 38,563,331		1.41%
Overtime	2,189,671	1,727,754		-21.10%
Bonus Payment	463,763	-		-100.00%
Allowances	42,197	37,509		-11.11%
FICA - OASDI	2,474,993	2,450,807		-0.98%
FICA - HI	578,828	573,172		-0.98%
Health/Dental Ins.	8,762,514	9,283,450		5.95%
Retirement	4,954,095	4,823,488		-2.64%
Workers' Comp.	244,986	478,849		95.46%
Unemployment Tax	58,988	36,481		-38.16%
Vac. Sell as Benefits	51,841	61,890		19.38%
Donated Leave	6,412	2,880		-55.08%
Wireless Allowance	59,915	60,655		1.23%
Flex Spending Contr.	65,288	48,149		-26.25%
Call Back/On Call	53,056	43,434		-18.14%
Total	\$ 58,032,945	\$ 58,191,847		0.27%

Contractual services expenditures decreased \$0.6 million (2.2 percent) through the second quarter of 2020, compared to the same timeframe in 2019. The decrease is primarily due to a decrease in grant awards (\$0.5 million) primarily due to the timing of quarterly payments made to the Extension Council and the timing of payments for Project Access by the Health Department as well as a decrease in fleet management charges (\$0.1 million).

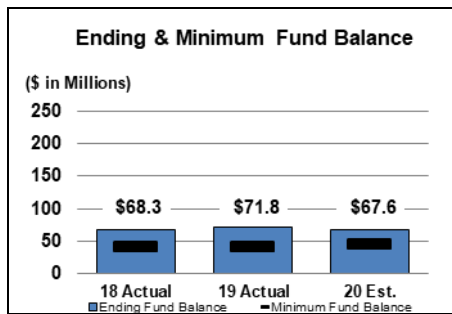
Commodity expenditures increased \$0.9 million through the second quarter of 2020 when compared to the same timeframe in 2019. The increase is primarily due to an increase in technology equipment (\$0.5 million) by Information & Technology (I & T) for Technology Review Board (TRB) projects as well as an increase in medical supplies (\$0.4 million) primarily by the Division of Finance for personal protective



equipment (PPE) for COVID-19 response and reopening efforts.

Transfers to other funds include the transfer of half of all retail sales and use tax collections. In accordance with the 1985 vote to implement a 1.0 percent County-wide sales tax, \$1.6 million annually is transferred to the Bond and Interest Fund to support debt service on bonded public works projects, and the remaining balance is transferred to the Local Sales Tax Road and Bridge Fund. Other transfers include funding from cash-funded capital facility and drainage projects. Those projects include Adult Residential and Work Release waiting room expansion (\$0.2 million), outdoor warning device replacements and installation (\$0.1 million), and replacing roofs on County owned buildings (\$49,152).

General Fund Ending Balance



The General Fund 2020 beginning budgetary fund balance of \$71.8 million is estimated to decrease by \$4.2 million (5.8 percent) by the end of 2020, primarily due to a decrease in local retail sales & tax use as well as a decrease in charges for service as a result of the COVID-19 pandemic. At the beginning of 2020, available fund balance was in excess of \$16 million.

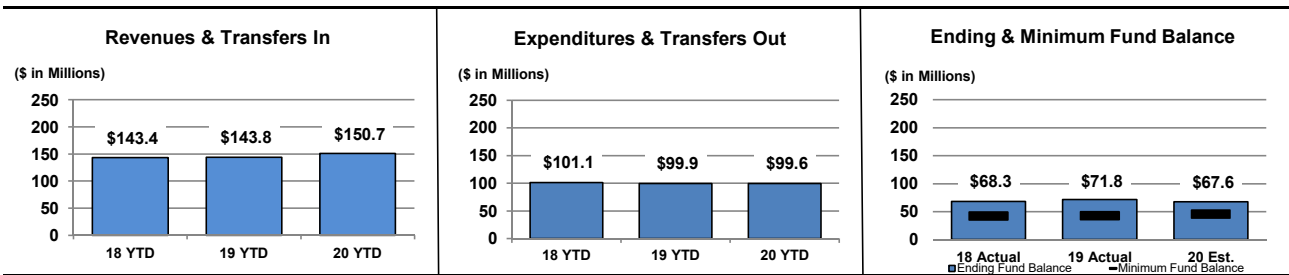


General Fund

The General Fund is the County's primary operating fund and accounts for County services that do not have a designated fund of their own. The General Fund includes most general government and law enforcement functions and receives the broadest variety of revenues. Currently, the operations of 42 different departments are funded from the General Fund. Below is a summary of General Fund revenues and expenditures followed by expenditures by department on the subsequent pages.

Revenues through June 2020 increased \$6.9 million versus the same time period in 2019, specifically in current property taxes (\$8.0 million) and transfers in (\$0.6 million). The increase in current property taxes is due to an increase in assessed valuation. The increase in transfers in is largely due to the year-end transfer from the Auto License Fund to the General Fund (\$0.5 million). The increases were partially offset by decreases in uses of money and property (\$0.9 million), charges for services (\$0.4 million), licenses and permits (\$0.2 million), miscellaneous revenue (\$0.1 million), and motor vehicle taxes (\$0.1 million). The decrease in uses of money and property is due to a 2019 increase in investment income as a result of increased interest rates and increased return on interest payments as well as penalties and interest on back taxes whereas interest rates in 2020 are decreasing. The decrease in charges for services is largely due to a decrease in prisoner housing and care at the Adult Detention Facility (ADF) as a result of a decrease in inmate population. The decrease in licenses and permits is due to the delay or cancellation of commercial projects due to COVID-19 concerns. The decrease in miscellaneous revenue is due to the loss of gaming revenue from the Kansas Star Casino. The decrease in motor vehicle taxes is due to a decrease in purchases of commercial vehicles.

Expenditures increased \$0.2 million compared to the same period in 2019, specifically in commodities (\$0.9 million) and personnel (\$0.2 million). The increase in commodities is largely due to the purchase of technology equipment for Technology Review Board (TRB) related projects. The increase in personnel is due to an increase in employee pay and employee benefit costs. The increases were partially offset by a decrease in transfers out (\$0.8 million) and contractals (\$0.6 million). The decrease in transfers out is due to a decrease in cash funded capital improvement projects in 2020 compared to 2019. The decrease in contractals is due to a decrease in contracted meals as a result of a decrease in inmate population.



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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

	2019 YTD		2020 YTD		Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ 102,296,397	\$ 112,636,031	\$ 112,636,031	\$ 110,324,400	\$ 113,020,204	\$ 384,174
Back Prop. Taxes & Ref. Warrants	1,559,951	2,091,089	2,091,089	1,508,167	2,288,761	197,672
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	4,775,885	15,164,374	15,164,374	4,646,141	12,805,243	(2,359,131)
Local Retail Sales & Use Tax	14,876,810	31,109,078	31,109,078	15,027,723	26,748,031	(4,361,047)
All Other Taxes	185,451	385,073	385,073	170,782	393,636	8,564
Licenses & Permits	3,917,338	8,780,231	8,780,231	3,701,267	6,369,186	(2,411,044)
Intergovernmental	466,904	917,618	917,618	393,757	2,478,415	1,560,797
Charges for Services	6,428,853	15,751,956	15,751,956	5,992,246	13,030,140	(2,721,816)
Fines & Forfeitures	38,365	81,746	81,746	98,740	117,431	35,685
Miscellaneous	1,431,254	2,998,028	2,998,028	1,285,665	1,986,604	(1,011,424)
Reimbursements	2,890,262	6,321,134	6,321,134	2,829,369	6,108,523	(212,612)
Uses of Money & Property	4,958,975	5,016,372	5,016,372	4,101,593	6,258,050	1,241,678
Transfers In & Other Proceeds	8,446	148,647	148,647	649,141	1,074,040	925,393
Total Revenues & Transfers In	143,834,892	201,401,377	201,401,377	150,728,988	192,678,264	(8,723,113)
Expenditures & Transfers Out						
Personnel	\$ 58,032,945	\$ 126,795,547	\$ 127,279,973	\$ 58,191,847	\$ 120,792,012	\$ (6,487,961)
Contractuals	29,187,961	70,761,574	69,313,447	28,539,427	46,151,824	(23,161,623)
Debt Service	-	-	-	-	-	-
Commodities	3,369,178	10,381,994	11,345,385	4,307,976	10,668,023	(677,362)
Capital Improvement	-	862,238	5,000	-	5,000	-
Capital Outlay	38,164	810,662	810,662	143,314	779,338	(31,324)
Transfers Out	9,222,542	17,488,735	18,346,283	8,423,801	18,488,439	142,156
Total Expenditures & Transfers Out	99,850,790	227,100,750	227,100,750	99,606,364	196,884,636	(30,216,114)
Net Change in Fund Balance	43,984,101	(25,699,373)	(25,699,373)	51,122,624	(4,206,372)	(38,939,228)
Actual Beginning Fund Balance	68,309,488	71,784,045	71,784,045	71,784,045	71,784,045	-
Ending Fund Balance	\$ 112,293,589	\$ 46,084,672	\$ 46,084,672	\$ 122,906,669	\$ 67,577,673	\$ (38,939,228)



General Fund

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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

	2019 YTD			2020 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Expenditures and Interfund Transfers Out By Department						
General Government						
County Commission						
Personnel	397,372	823,985	823,985	394,275	763,965	(60,020)
Contractuals	59,484	106,419	107,919	40,541	84,823	(23,096)
Debt Service	-	-	-	-	-	-
Commodities	5,187	18,381	18,381	1,520	14,863	(3,518)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Commission	462,042	948,785	950,285	436,335	863,651	(86,634)
County Manager						
Personnel	720,256	1,622,219	1,622,219	752,150	1,511,543	(110,677)
Contractuals	221,157	299,225	299,225	206,743	258,101	(41,124)
Debt Service	-	-	-	-	-	-
Commodities	18,607	45,110	45,110	7,828	39,186	(5,924)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Manager	960,020	1,966,554	1,966,554	966,721	1,808,830	(157,725)
County Counselor						
Personnel	610,545	1,376,638	1,376,638	619,194	1,260,869	(115,769)
Contractuals	145,859	328,100	328,100	148,360	314,917	(13,183)
Debt Service	-	-	-	-	-	-
Commodities	13,026	48,098	48,098	3,398	34,886	(13,212)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Counselor	769,429	1,752,836	1,752,836	770,952	1,610,671	(142,164)
County Clerk						
Personnel	487,010	1,323,650	1,323,650	528,973	1,073,639	(250,011)
Contractuals	4,356	17,600	17,600	3,679	8,019	(9,581)
Debt Service	-	-	-	-	-	-
Commodities	1,661	9,460	9,460	2,605	7,904	(1,556)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Clerk	493,027	1,350,710	1,350,710	535,258	1,089,562	(261,148)
Register of Deeds						
Personnel	529,180	1,127,405	1,127,405	526,125	1,080,199	(47,207)
Contractuals	6,583	17,530	17,530	1,890	7,336	(10,194)
Debt Service	-	-	-	-	-	-
Commodities	10,337	24,735	24,735	5,596	21,565	(3,170)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Register of Deeds	546,100	1,169,670	1,169,670	533,611	1,109,100	(60,570)
Election Commissioner						
Personnel	324,771	1,385,549	1,385,549	350,831	1,346,383	(39,167)
Contractuals	462,116	608,657	608,657	434,319	554,406	(54,251)
Debt Service	-	-	-	-	-	-
Commodities	19,578	84,811	84,811	15,728	121,672	36,861
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Election Commissioner	806,465	2,079,017	2,079,017	800,878	2,022,460	(56,557)



General Fund

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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

	2019 YTD			2020 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
General Government (Continued)						
Division of Human Resources						
Personnel	583,764	1,276,449	1,387,117	611,318	1,349,494	(37,623)
Contractuals	159,077	130,227	137,227	83,807	107,754	(29,473)
Debt Service	-	-	-	-	-	-
Commodities	13,270	43,334	36,334	8,134	24,632	(11,702)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Division of Human Resources	756,111	1,450,010	1,560,678	703,259	1,481,881	(78,797)
Division of Finance						
Personnel	1,449,332	3,162,696	3,355,298	1,526,951	3,286,190	(69,107)
Contractuals	704,403	1,048,590	1,987,988	1,192,747	1,511,282	(476,706)
Debt Service	-	-	-	-	-	-
Commodities	33,174	104,053	1,022,051	845,058	964,340	(57,711)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Division of Finance	2,186,909	4,315,339	6,365,337	3,564,756	5,761,812	(603,524)
Budgeted Transfers						
Personnel	-	-	-	-	-	-
Contractuals	-	667,289	667,289	-	-	(667,289)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	832,711	832,711	-	1,238,856	406,145
Total Budgeted Transfers	-	1,500,000	1,500,000	-	1,238,856	(261,144)
Contingency Reserves						
Personnel	-	1,189,879	1,189,879	-	(300,557)	(1,490,436)
Contractuals	-	21,350,000	18,820,542	-	1,115,000	(17,705,542)
Debt Service	-	-	-	-	-	-
Commodities	-	75,133	75,133	-	-	(75,133)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Contingency Reserves	-	22,615,012	20,085,554	-	814,443	(19,271,111)
County Appraiser						
Personnel	2,137,831	4,660,685	4,660,685	2,200,454	4,440,477	(220,207)
Contractuals	127,184	227,526	227,526	85,641	171,677	(55,849)
Debt Service	-	-	-	-	-	-
Commodities	50,080	85,565	85,565	34,265	76,693	(8,872)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Appraiser	2,315,094	4,973,776	4,973,776	2,320,360	4,688,848	(284,928)
County Treasurer						
Personnel	619,099	1,198,368	1,198,368	579,902	1,198,790	421
Contractuals	18,320	68,700	68,700	21,153	43,359	(25,341)
Debt Service	-	-	-	-	-	-
Commodities	15,324	86,676	86,676	18,545	74,866	(11,810)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Treasurer	652,743	1,353,744	1,353,744	619,600	1,317,015	(36,730)



General Fund

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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

	2019 YTD			2020 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
General Government (Continued)						
Metropolitan Area Planning Dept.						
Personnel	-	-	-	-	-	-
Contractuals	489,239	659,364	659,364	329,682	659,364	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Metropolitan Area Plann. Dept.	489,239	659,364	659,364	329,682	659,364	-
Facilities Department						
Personnel	1,158,166	2,675,519	2,675,519	1,117,197	2,380,267	(295,252)
Contractuals	2,523,270	4,269,660	4,269,660	2,131,659	3,807,261	(462,399)
Debt Service	-	-	-	-	-	-
Commodities	325,288	545,620	545,620	410,295	489,456	(56,164)
Capital Improvements	-	49,152	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	382,777	-	49,152	49,152	49,152	-
Total Facilities Department	4,389,502	7,539,951	7,539,951	3,708,303	6,726,135	(813,816)
Central Services						
Personnel	682,818	1,418,465	1,410,465	681,575	1,381,894	(28,571)
Contractuals	102,481	114,280	142,280	94,393	109,330	(32,950)
Debt Service	-	-	-	-	-	-
Commodities	789,814	1,213,211	1,193,211	577,173	1,229,516	36,305
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Central Services	1,575,113	2,745,956	2,745,956	1,353,141	2,720,740	(25,216)
Division of Information & Technology						
Personnel	3,623,731	7,671,845	7,577,864	3,556,665	7,106,379	(471,485)
Contractuals	2,239,905	3,662,353	3,706,336	2,683,038	3,579,207	(127,129)
Debt Service	-	-	-	-	-	-
Commodities	50,891	768,906	818,904	625,831	718,305	(100,599)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	436,192	436,192	34,339	439,011	2,819
Transfers Out	-	-	-	-	-	-
Total Division of Info. & Tech.	5,914,526	12,539,296	12,539,296	6,899,872	11,842,902	(696,394)
Public Safety						
Office of the Medical Director						
Personnel	200,146	407,985	707,785	220,275	708,243	459
Contractuals	18,031	47,129	96,541	40,085	96,325	(215)
Debt Service	-	-	-	-	-	-
Commodities	2,387	11,189	38,269	4,338	38,179	(90)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Office of the Medical Director	220,563	466,303	842,595	264,699	842,747	153
Emergency Communications						
Personnel	2,799,807	6,642,014	6,642,014	2,984,555	6,270,806	(371,208)
Contractuals	8,553	48,282	57,282	46,632	46,753	(10,529)
Debt Service	-	-	-	-	-	-
Commodities	51,664	3,090,947	3,081,947	43,527	3,075,571	(6,376)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Emergency Communications	2,860,023	9,781,243	9,781,243	3,074,713	9,393,130	(388,113)



General Fund

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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

	2019 YTD		2020 YTD		Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Public Safety (Continued)						
Emergency Management						
Personnel	131,582	266,767	266,767	110,561	205,181	(61,586)
Contractuals	76,436	145,859	145,859	60,444	141,119	(4,740)
Debt Service	-	-	-	-	-	-
Commodities	15,321	17,860	17,550	9,869	10,516	(7,035)
Capital Improvements	-	110,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	114,500	-	110,310	110,000	110,000	(310)
Total Emergency Management	337,839	540,486	540,486	290,874	466,815	(73,670)
Reg. Forensic Science Center						
Personnel	1,693,106	3,696,679	3,696,679	1,586,739	3,240,258	(456,421)
Contractuals	325,284	397,778	403,778	305,914	386,668	(17,111)
Debt Service	-	-	-	-	-	-
Commodities	205,492	404,742	398,742	246,829	332,233	(66,509)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total RFSC	2,223,881	4,499,199	4,499,199	2,139,481	3,959,158	(540,041)
Department of Corrections						
Personnel	4,857,617	11,305,082	11,305,082	4,971,315	10,143,946	(1,161,136)
Contractuals	732,005	1,372,395	1,382,395	778,727	1,088,874	(293,521)
Debt Service	-	-	-	-	-	-
Commodities	511,878	976,342	966,342	342,485	896,433	(69,909)
Capital Improvements	-	198,086	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	786,860	825,000	1,023,086	198,086	1,023,086	-
Total Department of Corrections	6,888,359	14,676,904	14,676,904	6,290,613	13,152,339	(1,524,566)
Sheriff's Office						
Personnel	21,404,778	43,379,293	43,379,293	21,699,498	45,462,056	2,082,764
Contractuals	7,559,384	13,512,964	13,487,964	6,487,907	13,479,614	(8,350)
Debt Service	-	-	-	-	-	-
Commodities	368,153	669,050	694,050	478,822	634,796	(59,254)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	38,164	335,970	335,970	148,949	316,827	(19,143)
Transfers Out	-	15,366	15,366	6,220	20,366	5,000
Total Sheriff's Office	29,370,478	57,912,643	57,912,643	28,821,396	59,913,660	2,001,017
District Attorney						
Personnel	5,561,462	11,999,312	11,999,312	5,445,784	11,023,422	(975,890)
Contractuals	408,153	575,598	575,673	375,294	536,110	(39,563)
Debt Service	-	-	-	-	-	-
Commodities	61,826	158,796	158,721	27,240	124,401	(34,320)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total District Attorney	6,031,441	12,733,706	12,733,706	5,848,318	11,683,934	(1,049,773)
District Court						
Personnel	35,091	75,037	75,037	20,492	42,908	(32,130)
Contractuals	1,842,601	2,972,556	2,972,556	1,408,715	2,862,446	(110,110)
Debt Service	-	-	-	-	-	-
Commodities	315,817	579,267	579,267	271,558	566,770	(12,497)
Capital Improvements	-	5,000	5,000	-	5,000	-
Capital Outlay	-	15,000	15,000	-	-	(15,000)
Transfers Out	-	-	-	-	-	-
Total District Court	2,193,509	3,646,860	3,646,860	1,700,765	3,477,123	(169,737)



General Fund

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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

	2019 YTD		2020 YTD		Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Public Safety (Continued)						
Crime Prevention Fund						
Personnel	-	-	-	-	-	-
Contractuals	286,583	582,383	582,083	284,231	582,083	-
Debt Service	-	-	-	-	-	-
Commodities	500	-	300	(200)	300	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Crime Prevention Fund	287,083	582,383	582,383	284,031	582,383	-
MABCD						
Personnel	1,376,264	3,608,700	3,608,700	1,470,629	3,269,637	(339,063)
Contractuals	3,155,479	4,544,164	4,544,164	2,653,531	2,914,005	(1,630,159)
Debt Service	-	-	-	-	-	-
Commodities	18,579	87,425	87,425	33,348	64,004	(23,421)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	23,500	23,500	(39,974)	23,500	-
Transfers Out	-	94,256	94,256	-	94,256	(0)
Total MABCD	4,550,322	8,358,045	8,358,045	4,117,535	6,365,403	(1,992,643)
Courthouse Police						
Personnel	599,281	1,392,546	1,392,546	591,412	1,247,137	(145,409)
Contractuals	10,453	25,233	25,233	9,899	24,702	(531)
Debt Service	-	-	-	-	-	-
Commodities	2,940	15,867	15,867	1,471	14,298	(1,569)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Courthouse Police	612,674	1,433,646	1,433,646	602,782	1,286,137	(147,509)
Public Works						
Budget Transfers - Local Sales Tax						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	7,438,405	15,554,539	15,554,539	7,513,861	15,293,245	(261,294)
Total Budget Transfers	7,438,405	15,554,539	15,554,539	7,513,861	15,293,245	(261,294)
Drainage						
Personnel	258,353	517,903	517,903	255,033	503,245	(14,659)
Contractuals	164,688	1,451,805	1,451,805	1,316,873	1,631,130	179,326
Debt Service	-	-	-	-	-	-
Commodities	2,214	5,500	5,500	4,009	5,270	(230)
Capital Improvements	-	500,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	500,000	-	500,000	500,000	500,000	-
Total Drainage	925,254	2,475,208	2,475,208	2,075,915	2,639,645	164,437



General Fund

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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

	2019 YTD			2020 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Works (Continued)						
Environmental Resources						
Personnel	36,091	80,978	80,978	39,396	79,207	(1,771)
Contractuals	42,986	49,331	49,331	40,426	45,641	(3,690)
Debt Service	-	-	-	-	-	-
Commodities	451	4,331	4,331	473	1,036	(3,295)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Environmental Resources	79,528	134,640	134,640	80,295	125,884	(8,756)
Health & Human Services						
COMCARE						
Personnel	513,999	1,305,282	1,305,282	394,876	795,213	(510,069)
Contractuals	144,007	293,144	293,144	107,960	280,511	(12,632)
Debt Service	-	-	-	-	-	-
Commodities	97,695	141,246	141,246	70,247	122,752	(18,494)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	7,385	7,385	-	-	(7,385)
Total COMCARE	755,701	1,747,057	1,747,057	573,083	1,198,477	(548,580)
CDDO						
Personnel	-	-	-	-	-	-
Contractuals	1,330,367	2,206,590	2,206,590	1,873,903	2,206,590	-
Debt Service	-	-	-	-	-	-
Commodities	-	100,000	100,000	-	100,000	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total CDDO	1,330,367	2,306,590	2,306,590	1,873,903	2,306,590	-
Department on Aging						
Personnel	-	-	-	-	-	-
Contractuals	285,454	431,258	431,258	428,559	431,258	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	159,478	159,478	46,482	159,478	-
Total Department on Aging	285,454	590,736	590,736	475,040	590,736	-
Health Department						
Personnel	1,717,547	3,806,608	3,806,608	1,722,848	3,402,310	(404,298)
Contractuals	530,731	789,884	794,484	381,132	688,836	(105,648)
Debt Service	-	-	-	-	-	-
Commodities	265,745	738,735	734,135	103,801	684,682	(49,453)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Health Department	2,514,023	5,335,227	5,335,227	2,207,780	4,775,827	(559,400)
Culture & Recreation						
Sedgwick County Parks Dept.						
Personnel	223,463	535,445	535,445	223,104	397,971	(137,473)
Contractuals	146,779	319,555	319,555	131,549	316,571	(2,985)
Debt Service	-	-	-	-	-	-
Commodities	102,155	218,017	218,017	114,177	177,769	(40,248)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Parks Dept.	472,396	1,073,017	1,073,017	468,831	892,311	(180,706)



General Fund

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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

	2019 YTD		2020 YTD		Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Culture & Recreation (Continued)						
Sedgwick County Zoo						
Personnel	3,130,949	6,521,015	6,521,015	2,882,727	5,842,778	(678,236)
Contractuals	2,400,900	2,400,220	2,400,220	2,400,220	2,400,220	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Zoo	5,531,849	8,921,235	8,921,235	5,282,947	8,242,998	(678,236)
Exploration Place						
Personnel	101,925	199,210	196,547	105,905	251,676	55,129
Contractuals	1,012,723	2,020,930	2,023,593	1,004,677	1,951,965	(71,628)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Exploration Place	1,114,648	2,220,140	2,220,140	1,110,582	2,203,641	(16,499)
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	409,472	317,472	322,472	312,472	322,472	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	409,472	317,472	322,472	312,472	322,472	-
Community Development						
Extension Council						
Personnel	-	-	-	-	-	-
Contractuals	619,111	825,481	825,481	412,741	825,481	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Extension Council	619,111	825,481	825,481	412,741	825,481	-
Economic Development						
Personnel	67,609	142,340	128,340	21,088	26,487	(101,853)
Contractuals	395,954	1,809,248	1,809,248	201,326	513,819	(1,295,429)
Debt Service	-	-	-	-	-	-
Commodities	128	9,587	9,587	8	1,128	(8,459)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Economic Development	463,692	1,961,175	1,947,175	222,423	541,434	(1,405,741)
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	18,397	46,795	46,795	18,559	46,795	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	18,397	46,795	46,795	18,559	46,795	-



General Fund

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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

	2019 YTD		2020 YTD		Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Total Expenditures & Transfers Out	99,850,790	227,100,750	227,100,750	99,606,364	196,884,636	(30,216,114)
Net Change in Fund Balance	43,984,101	(25,699,373)	(25,699,373)	51,122,624	(4,206,372)	(38,939,228)
Actual Fund Balance, Beginning of Year	68,309,488	71,784,045	71,784,045	71,784,045	71,784,045	-
Ending Fund Balance	<u>\$ 112,293,589</u>	<u>\$ 46,084,672</u>	<u>\$ 46,084,672</u>	<u>\$ 122,906,669</u>	<u>\$ 67,577,673</u>	<u>\$ (38,939,228)</u>





*Sedgwick County...
working for you*

sedgwickcounty.org

2020

To Provide Quality Public Services

Division of Finance - 316-660-7591

525 N. Main #823 - Wichita, KS 67203

Budgetary Accounts

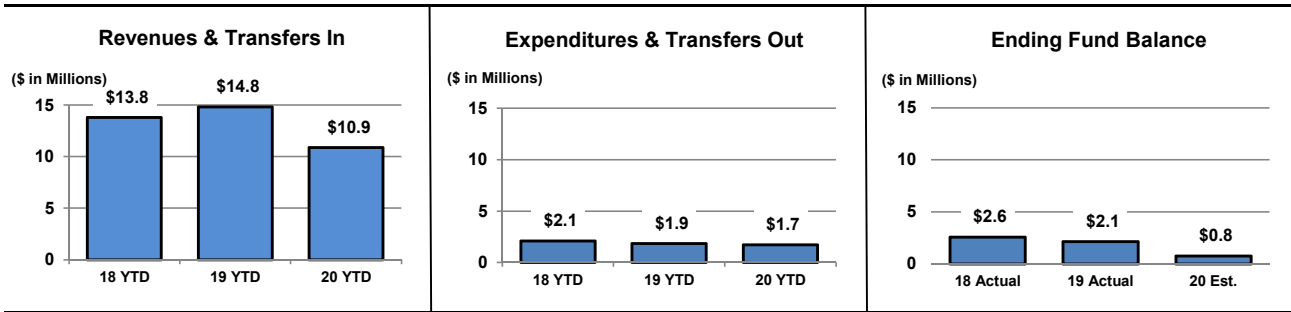
Budgetary Accounts

2020
Quarter Financial Report

Bond and Interest

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

For 2020, 1.773 mills were levied, a decrease of 0.997 mills from the 2019 budget. In the past, this fund has received building rental revenue from WSU. The County has also had an allocation to WATC in the General Fund.



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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

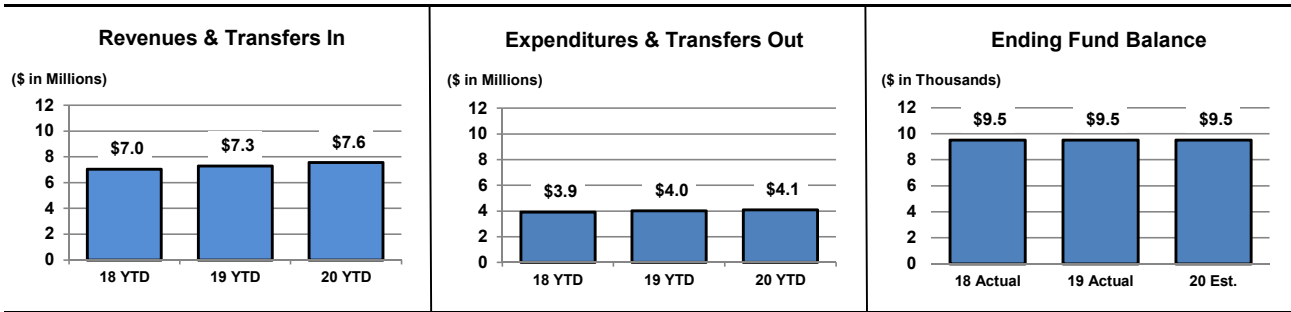
	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 12,683,146	\$ 8,596,567	\$ 8,596,567	\$ 8,451,289	\$ 8,620,583	\$ 24,016
Back Prop. Taxes & Ref. Warrants	185,818	261,449	261,449	182,548	285,135	23,686
Special Assessment Prop. Taxes	536,680	436,148	436,148	511,762	520,729	84,581
Motor Vehicle Taxes	555,233	1,860,908	1,860,908	571,022	1,566,073	(294,835)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	63,099	85,000	85,000	24,182	141,064	56,064
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	798,783	2,772,761	2,772,761	1,149,619	2,772,761	-
Total Revenues & Transfers In	14,822,758	14,012,833	14,012,833	10,890,422	13,906,346	(106,487)
Expenditures & Transfers Out						
Personnel	-	-	-	-	-	-
Contractuals	-	20,000	20,000	-	20,000	-
Debt Service	1,850,281	15,252,688	15,252,688	1,712,825	15,252,688	(0)
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,850,281	15,272,688	15,272,688	1,712,825	15,272,688	(0)
Net Change in Fund Balance	12,972,478	(1,259,855)	(1,259,855)	9,177,598	(1,366,342)	(106,487)
Actual Beginning Fund Balance	2,574,880	2,132,630	2,132,630	2,132,630	2,132,630	-
Ending Fund Balance	\$ 15,547,358	\$ 872,775	\$ 872,775	\$ 11,310,228	\$ 766,288	\$ (106,487)



Wichita State University

In June 1987, the Board of County Commissioners and the Wichita City Council approved an inter-local agreement in which the City ended a property tax levy of 1.5 mills and the County created a county-wide levy for an equal amount. Of the revenue received from the levy, approximately 30.5 percent finances costs related to facility improvements, including the retirement of Public Building Commission bonds, 57.6 percent supports scholarships, and 5.1 percent funds economic and community development efforts. The remaining 6.8 percent of revenue is allocated to research, educational programs, faculty development, and unanticipated program needs.

In the summer of 2013, the Sedgwick County Public Building Commission (PBC) issued debt to refund the Wichita PBC debt related to WSU.



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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

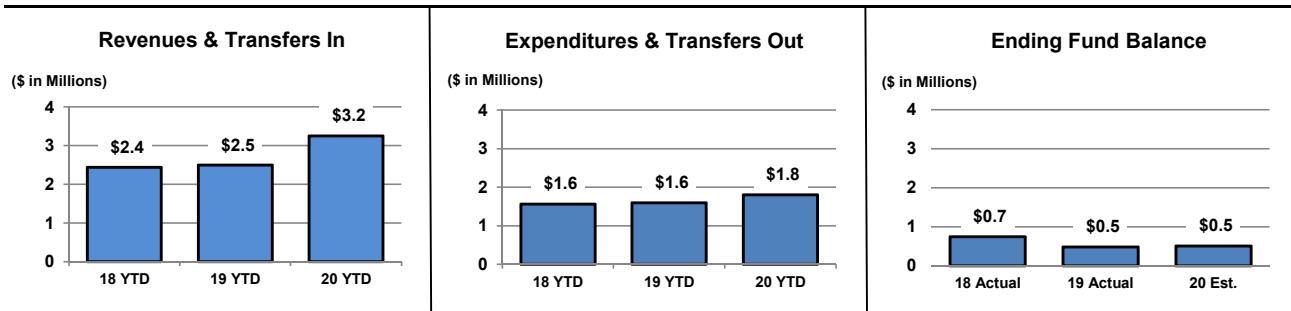
	2019 YTD		2020 YTD		Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 6,868,341	\$ 7,305,210	\$ 7,305,210	\$ 7,148,290	\$ 7,321,366	\$ 16,156
Back Prop. Taxes & Ref. Warrants	104,159	141,579	141,579	101,159	154,405	12,826
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	317,554	1,017,182	1,017,182	311,560	858,654	(158,528)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	348,587	348,587	-	-	(348,587)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	7,290,055	8,812,557	8,812,557	7,561,009	8,334,425	(478,133)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	4,005,503	8,703,173	8,703,173	4,085,613	8,334,425	(368,748)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,005,503	8,703,173	8,703,173	4,085,613	8,334,425	(368,748)
Net Change in Fund Balance	3,284,552	109,384	109,384	3,475,396	(0)	(846,880)
Actual Beginning Fund Balance	9,500	9,500	9,500	9,500	9,500	-
Ending Fund Balance	\$ 3,294,052	\$ 118,884	\$ 118,884	\$ 3,484,896	\$ 9,500	\$ (846,880)



COMCARE

Comprehensive Community Care (COMCARE) of Sedgwick County provides mental health services and substance abuse treatment to adults, families, and children. COMCARE has existed as a Community Mental Health Center (CMHC) since 1962. In 1990, the Kansas Legislature enacted legislation, the State's Mental Health Reform Act, to shift State funding for mental health services from State hospitals to community providers. There are currently 26 licensed CMHCs operating in Kansas. COMCARE has two funds, with the fund described here used to account for property-tax-supported operations and the other fund used to account for grants and most user fees.

For the 2020 budget year, the County levied a property tax of 0.634 mills to support COMCARE, a 0.14 mill increase from the previous year.



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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

	2019 YTD		2020 YTD		Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 2,261,298	\$ 3,090,287	\$ 3,090,287	\$ 3,021,032	\$ 3,097,132	\$ 6,846
Back Prop. Taxes & Ref. Warrants	38,188	46,627	46,627	34,634	50,851	4,224
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	106,999	337,435	337,435	102,639	285,524	(51,911)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	87,221	174,445	174,445	87,223	210,634	36,189
Charges for Services	-	-	-	3,213	4,466	4,466
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	678	742	742
Reimbursements	20	-	-	-	20	20
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,493,726	3,648,794	3,648,794	3,249,419	3,649,369	575
Expenditures & Transfers Out						
Personnel	\$ 705,321	\$ 1,973,780	\$ 1,973,780	\$ 782,971	\$ 1,819,685	\$ (154,095)
Contractuals	867,791	1,866,750	1,866,750	978,763	1,720,136	(146,614)
Debt Service	-	-	-	-	-	-
Commodities	26,742	125,373	125,373	39,232	89,662	(35,711)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,599,854	3,965,903	3,965,903	1,800,966	3,629,483	(336,420)
Net Change in Fund Balance	893,872	(317,110)	(317,110)	1,448,452	19,886	(335,844)
Actual Beginning Fund Balance	741,098	483,508	483,508	483,508	483,508	-
Ending Fund Balance	\$ 1,634,970	\$ 166,398	\$ 166,398	\$ 1,931,960	\$ 503,394	\$ (335,844)

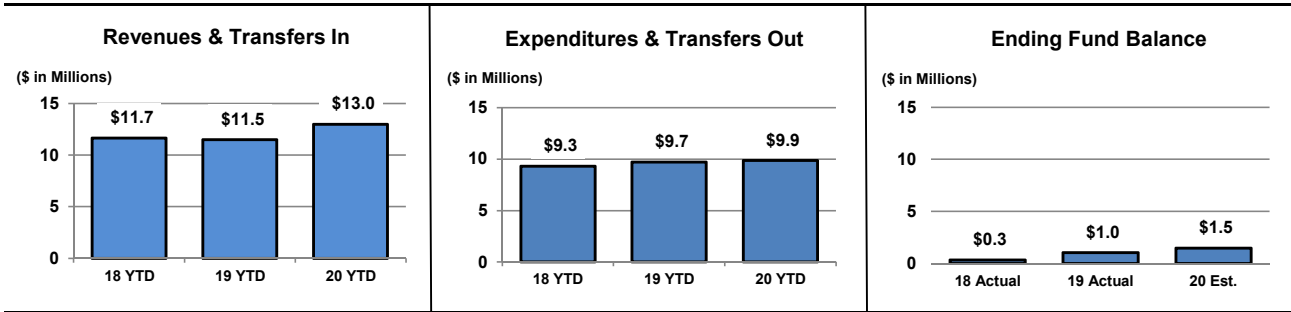


Emergency Medical Services

Emergency Medical Services (EMS) was created in 1974 per a City/County agreement to provide emergency response and scheduled ambulatory transfers. Prior to 1974, a private provider, Metropolitan, provided EMS services to the community. The EMS Fund is supported by property tax, which decreased by 0.143 mills to 0.916 mills for funding the 2020 budget, and comprises 3.1 percent of the total mill levy for the County.

Charges for service are the largest revenue stream for this Fund, equating to 75.1 percent of budgeted revenue collections in 2020. Growth in this revenue category has been difficult to predict with recent changes in Medicare rules, billing vendors, the changes to user fee, and implementation of quality assurance measures within the Department.

In January 2019, EMS Billing was contracted to an outside vendor. May 2019 collections were the highest ever recorded and revenue for June and July 2019 was nearly as high as the outsourced vendor began collecting revenue from older transports. Collections for the rest of 2019 remained high as well.



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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

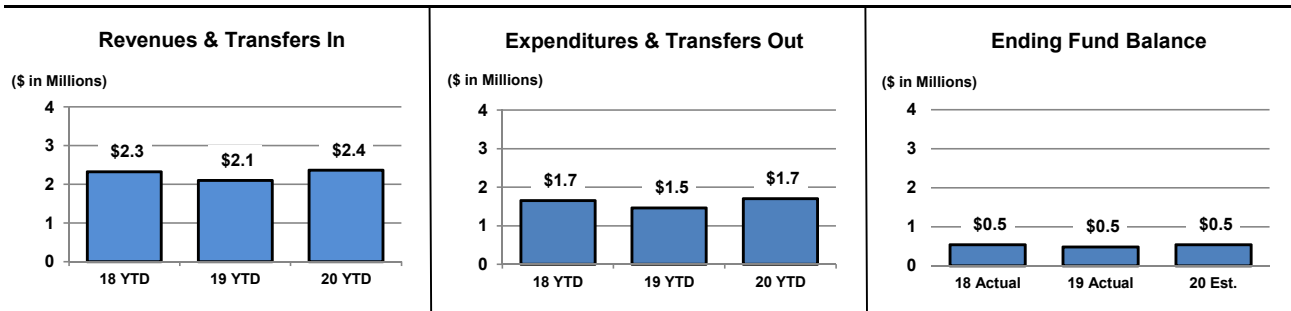
	2019 YTD		2020 YTD		Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 4,848,706	\$ 4,456,475	\$ 4,456,475	\$ 4,365,461	\$ 4,466,143	\$ 9,669
Back Prop. Taxes & Ref. Warrants	47,816	99,955	99,955	59,864	109,010	9,055
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	177,198	715,610	715,610	215,381	603,402	(112,208)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	6,441,360	15,877,332	15,877,332	8,357,612	15,637,944	(239,388)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,665	355	355	1,148	2,789	2,434
Reimbursements	128	1,014	1,014	40	129	(885)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	6	25	25
Total Revenues & Transfers In	11,516,873	21,150,740	21,150,740	12,999,512	20,819,443	(331,298)
Expenditures & Transfers Out						
Personnel	\$ 7,397,632	\$ 16,059,336	\$ 16,059,336	\$ 7,174,271	\$ 14,802,837	\$ (1,256,499)
Contractuals	1,530,380	3,816,773	3,816,773	1,486,096	3,784,498	(32,275)
Debt Service	-	-	-	-	-	-
Commodities	573,994	1,438,455	1,438,455	629,832	1,210,270	(228,185)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	222,263	584,290	584,290	582,174	584,290	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	9,724,269	21,898,853	21,898,853	9,872,373	20,381,895	(1,516,959)
Net Change in Fund Balance	1,792,604	(748,113)	(748,113)	3,127,139	437,548	(1,848,257)
Actual Beginning Fund Balance	332,820	1,036,948	1,036,948	1,036,948	1,036,948	-
Ending Fund Balance	\$ 2,125,424	\$ 288,835	\$ 288,835	\$ 4,164,087	\$ 1,474,496	\$ (1,848,257)



Aging

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

Aging's property-tax-supported fund comprises 1.6 percent of the 2020 mill levy for the County, with \$2.3 million in revenue budgeted from a property tax rate of 0.468 mills for the year, a 0.04 mill increase from 2019, while the other fund, Aging Grants, accounts for grants and most user fees.



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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

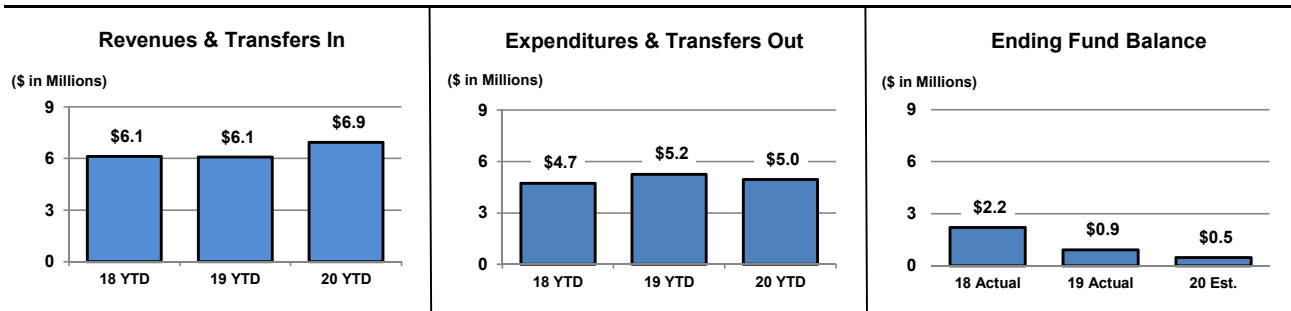
	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 1,959,876	\$ 2,278,373	\$ 2,278,373	\$ 2,230,169	\$ 2,285,592	\$ 7,219
Back Prop. Taxes & Ref. Warrants	35,519	40,397	40,397	31,303	44,057	3,660
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	105,254	290,936	290,936	90,869	245,788	(45,148)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	(30)	-	-	-	80	80
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	54	97	97	7,958	8,432	8,335
Reimbursements	-	31	31	1,490	1,562	1,531
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,100,674	2,609,833	2,609,833	2,361,789	2,585,511	(24,323)
Expenditures & Transfers Out						
Personnel	\$ 294,961	\$ 774,113	\$ 774,113	\$ 303,232	\$ 663,172	\$ (110,942)
Contractuals	1,165,833	1,782,404	1,782,404	1,356,345	1,623,863	(158,541)
Debt Service	-	-	-	-	-	-
Commodities	3,335	26,056	26,056	1,603	21,715	(4,341)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	253,924	253,924	39,943	220,620	(33,304)
Total Expenditures & Transfers Out	1,464,130	2,836,497	2,836,497	1,701,123	2,529,370	(307,128)
Net Change in Fund Balance	636,544	(226,664)	(226,664)	660,666	56,141	(331,450)
Actual Beginning Fund Balance	542,064	481,314	481,314	481,314	481,314	-
Ending Fund Balance	\$ 1,178,608	\$ 254,650	\$ 254,650	\$ 1,141,980	\$ 537,455	\$ (331,450)



Highway

The Highway Department is financed through the Highway Fund to construct and maintain the County's roads, bridges and intersections. For 2020, the Fund is supported by a property tax levy of 0.872 mills, which represents a 0.152 mill increase from last year's rate of 0.720.

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



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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

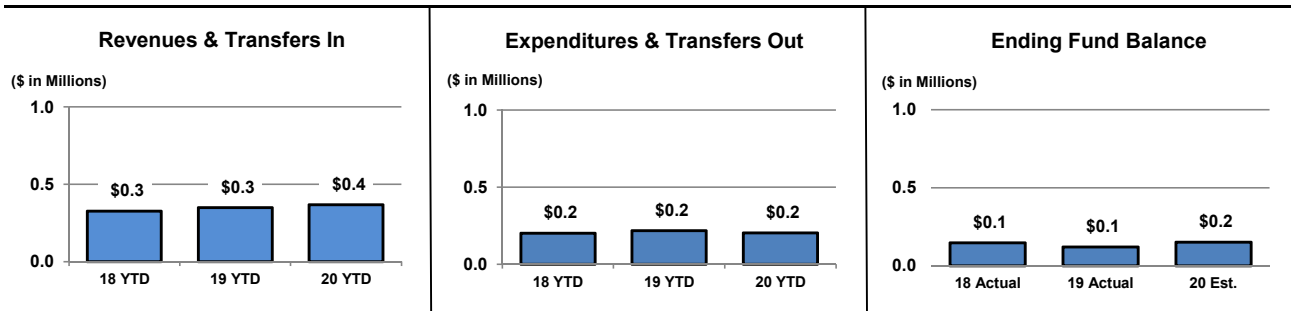
	2019 YTD		2020 YTD		Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 3,296,902	\$ 4,244,925	\$ 4,244,925	\$ 4,155,203	\$ 4,261,236	\$ 16,311
Back Prop. Taxes & Ref. Warrants	63,703	67,958	67,958	53,912	74,115	6,157
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	170,839	490,890	490,890	151,346	415,138	(75,752)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	5,850	8,036	8,036	9,600	14,312	6,276
Intergovernmental	2,432,067	4,966,074	4,966,074	2,449,957	4,479,588	(486,486)
Charges for Services	61,300	-	-	-	63,139	63,139
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	12,640	23,337	23,337	12,625	19,678	(3,660)
Reimbursements	33,387	51,347	51,347	32,113	37,031	(14,316)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	6,070	-	-	74,055	74,055	74,055
Total Revenues & Transfers In	6,082,758	9,852,568	9,852,568	6,938,810	9,438,291	(414,277)
Expenditures & Transfers Out						
Personnel	\$ 2,729,186	\$ 6,326,634	\$ 6,326,634	\$ 2,719,157	\$ 5,772,132	\$ (554,502)
Contractuals	2,092,298	3,860,061	3,860,286	1,984,410	3,763,987	(96,299)
Debt Service	-	-	-	-	-	-
Commodities	224,201	573,269	572,695	253,406	340,095	(232,600)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	349	-	-	(349)
Transfers Out	200,000	-	-	-	-	-
Total Expenditures & Transfers Out	5,245,685	10,759,965	10,759,965	4,956,973	9,876,214	(883,750)
Net Change in Fund Balance	837,073	(907,397)	(907,397)	1,981,837	(437,924)	(1,298,027)
Actual Beginning Fund Balance	2,203,459	911,097	911,097	911,097	911,097	-
Ending Fund Balance	\$ 3,040,532	\$ 3,700	\$ 3,700	\$ 2,892,934	\$ 473,173	\$ (1,298,027)



Noxious Weeds

The Noxious Weeds Department was established to eradicate and control noxious weeds as required by K.S.A. 2-1318. The Fund's 2020 operations are predominately financed by a 0.070 mill property tax levy and by the sale of pesticides and other chemicals. The 2020 mill levy is flat with the 2019 rate. Under the enabling statute, K.S.A. 2-13-19(d), Noxious Weeds is required to sell the pesticides at a subsidized rate to private landowners. Noxious Weeds also sprays noxious weeds for the Kansas Department of Transportation (KDOT) under an annual contract, and for private landowners at rates that reflect the cost of providing the service.

Charges for services are often dependent on the length of the growing season and impact revenue received from KDOT for spraying State-owned right of way.



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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

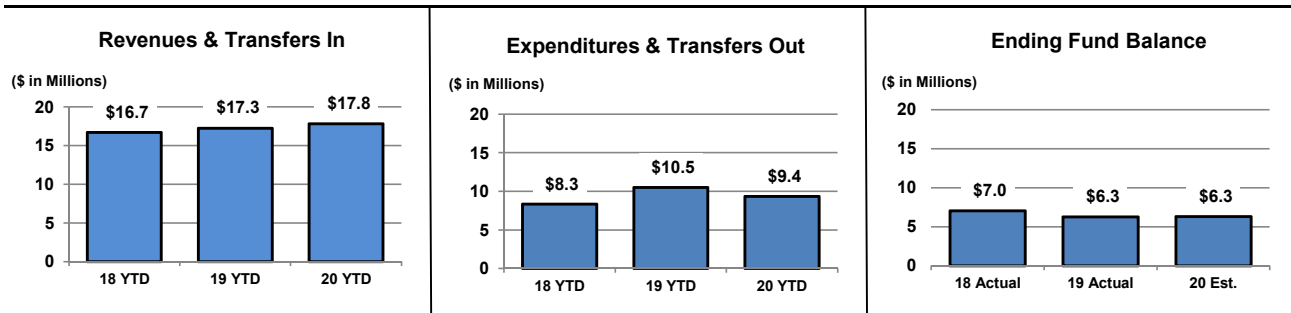
	2019 YTD		2020 YTD		Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 320,415	\$ 341,074	\$ 341,074	\$ 333,572	\$ 341,662	\$ 588
Back Prop. Taxes & Ref. Warrants	4,850	6,607	6,607	4,671	7,206	599
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	13,621	47,468	47,468	14,390	40,071	(7,398)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	9,911	89,718	89,718	15,223	91,412	1,693
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	27	30	30
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	348,797	484,868	484,868	367,882	480,380	(4,488)
Expenditures & Transfers Out						
Personnel	\$ 145,467	\$ 338,271	\$ 338,271	\$ 138,199	\$ 276,427	\$ (61,843)
Contractuals	49,211	101,573	101,573	50,702	89,754	(11,819)
Debt Service	-	-	-	-	-	-
Commodities	23,241	99,629	99,629	15,164	83,525	(16,104)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	217,919	539,473	539,473	204,065	449,707	(89,766)
Net Change in Fund Balance	130,878	(54,605)	(54,605)	163,817	30,673	(94,254)
Actual Beginning Fund Balance	147,315	119,653	119,653	119,653	119,653	-
Ending Fund Balance	\$ 278,193	\$ 65,048	\$ 65,048	\$ 283,470	\$ 150,326	\$ (94,254)



Fire District 1

Created in 1955, Sedgwick County Fire District 1 is composed of nine fire stations serving much of unincorporated Sedgwick County, along with 10 of the 20 cities within Sedgwick County. The District encompasses 657 square miles. The property tax rate for those in Fire District 1 in 2020 is 17.896 mills which is a decrease of 0.267 mills from 2019.

The Fire District's vehicle replacement plan was included in the 2020 budget.



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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

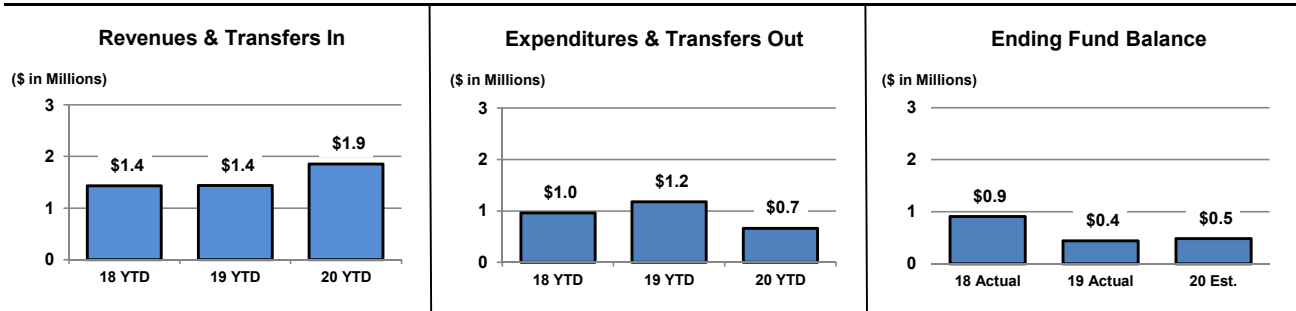
	2019 YTD		2020 YTD		Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 16,462,282	\$ 17,188,616	\$ 17,188,616	\$ 17,053,049	\$ 17,188,691	\$ 75
Back Prop. Taxes & Ref. Warrants	149,395	276,485	276,485	164,252	255,372	(21,113)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	606,214	1,905,667	1,905,667	597,752	1,836,971	(68,696)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	2,160	5,367	5,367	1,200	5,755	388
Intergovernmental	-	45,802	45,802	-	76,570	30,768
Charges for Services	14,376	842,907	842,907	6,419	600,920	(241,986)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	24,925	123,613	123,613	5,006	27,642	(95,971)
Reimbursements	2,825	14,353	14,353	2,479	4,172	(10,181)
Use of Money & Property	-	219,939	219,939	-	150,000	(69,939)
Transfers In & Other Proceeds	-	-	-	1,788	2,000	2,000
Total Revenues & Transfers In	17,262,177	20,622,749	20,622,749	17,831,945	20,148,093	(474,655)
Expenditures & Transfers Out						
Personnel	\$ 7,185,446	\$ 15,219,152	\$ 15,271,152	\$ 7,235,914	\$ 14,848,908	\$ (422,244)
Contractuals	1,036,642	2,024,813	1,922,813	903,879	1,934,999	12,185
Debt Service	85,311	733,832	733,832	240,190	733,832	-
Commodities	352,748	837,598	887,598	494,209	587,801	(299,797)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	95,704	1,293,951	1,293,951	478,044	1,280,666	(13,285)
Transfers Out	1,750,000	-	-	-	723,139	723,139
Total Expenditures & Transfers Out	10,505,850	20,109,346	20,109,346	9,352,236	20,109,346	(0)
Net Change in Fund Balance	6,756,326	513,402	513,402	8,479,709	38,748	(474,656)
Actual Beginning Fund Balance	7,045,975	6,271,718	6,271,718	6,271,718	6,271,718	-
Ending Fund Balance	\$ 13,802,301	\$ 6,785,120	\$ 6,785,120	\$ 14,751,427	\$ 6,310,466	\$ (474,656)



Solid Waste

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

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



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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

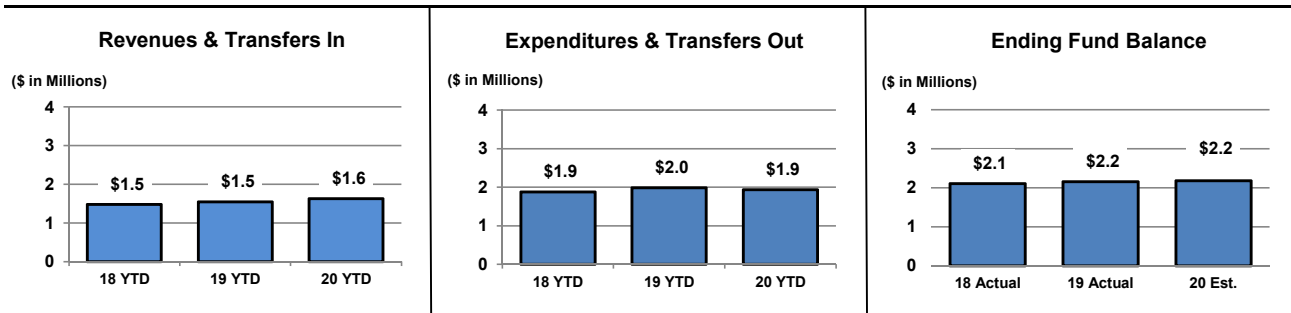
	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	73	29,733	29,733	615	48,602	18,869
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,435,134	2,000,366	2,000,366	1,851,524	1,896,211	(104,155)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(150)	-	-	1,031	1,110	1,110
Reimbursements	-	-	-	-	197	197
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,435,057	2,030,099	2,030,099	1,853,170	1,946,120	(83,979)
Expenditures & Transfers Out						
Personnel	\$ 414,200	\$ 894,710	\$ 894,710	\$ 421,361	\$ 866,312	\$ (28,398)
Contractuals	731,385	1,274,705	1,274,662	224,256	896,928	(377,734)
Debt Service	-	-	-	-	-	-
Commodities	34,313	109,175	109,218	17,503	60,806	(48,412)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	80,225	80,225	-	80,225	-
Total Expenditures & Transfers Out	1,179,897	2,358,815	2,358,815	663,120	1,904,271	(454,544)
Net Change in Fund Balance	255,160	(328,716)	(328,716)	1,190,050	41,849	(538,523)
Actual Beginning Fund Balance	907,100	439,536	439,536	439,536	439,536	-
Ending Fund Balance	\$ 1,162,260	\$ 110,820	\$ 110,820	\$ 1,629,586	\$ 481,385	\$ (538,523)



Emergency Communications - 911

Emergency Communications began in 1994 as a County department, prior to which it was a City agency. Operation of the County's 911 services is funded through both the Emergency Telephone Service Fund and the General Fund. The General Fund primarily supports personnel costs, while the Emergency Telephone Service Fund is restricted by K.S.A. 12-5304 to the installation and maintenance of telecommunication services used during emergency situations, the ongoing monthly costs of service lines, and capital equipment enhancements. These charges are collected by service providers of land lines and wireless devices with their primary place of use in Kansas.

During the 2004 Legislative Session, the Legislature approved an enhancement to the Fund's revenue stream by allowing the application of a tax on wireless phones, in addition to the landline tax. On January 1, 2012, wired and wireless rates were equalized at \$0.53 per line, and in 2015, rates were increased to \$0.60 per line. In 2019, the Legislature passed the Kansas 911 Act, which increased the local fee by \$0.06.



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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

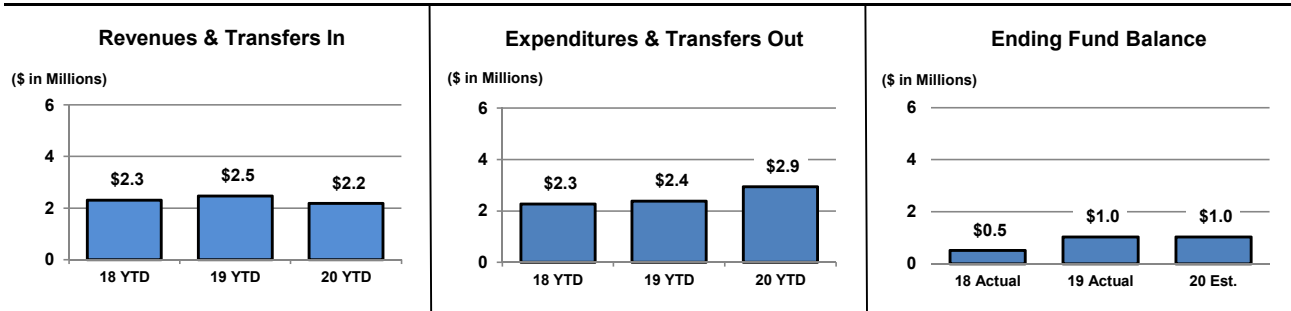
	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	1,490,320	2,913,929	2,913,929	1,608,872	3,279,221	365,292
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	52,824	1,851	1,851	14,553	14,681	12,830
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	7,470	7,470	-	12,443	4,972
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,543,144	2,923,250	2,923,250	1,623,425	3,306,345	383,095
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,983,106	2,718,432	2,718,432	1,934,583	2,597,375	(121,057)
Debt Service	-	-	-	-	-	-
Commodities	1,720	55,968	55,968	7,969	34,276	(21,692)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	(1,957)	2,000	2,000
Transfers Out	-	649,878	649,878	-	649,878	-
Total Expenditures & Transfers Out	1,984,826	3,424,278	3,424,278	1,940,594	3,283,529	(140,749)
Net Change in Fund Balance	(441,682)	(501,028)	(501,028)	(317,169)	22,816	242,345
Actual Beginning Fund Balance	2,104,054	2,156,333	2,156,333	2,156,333	2,156,333	-
Ending Fund Balance	\$ 1,662,372	\$ 1,655,305	\$ 1,655,305	\$ 1,839,164	\$ 2,179,149	\$ 242,345



Auto License

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

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



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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

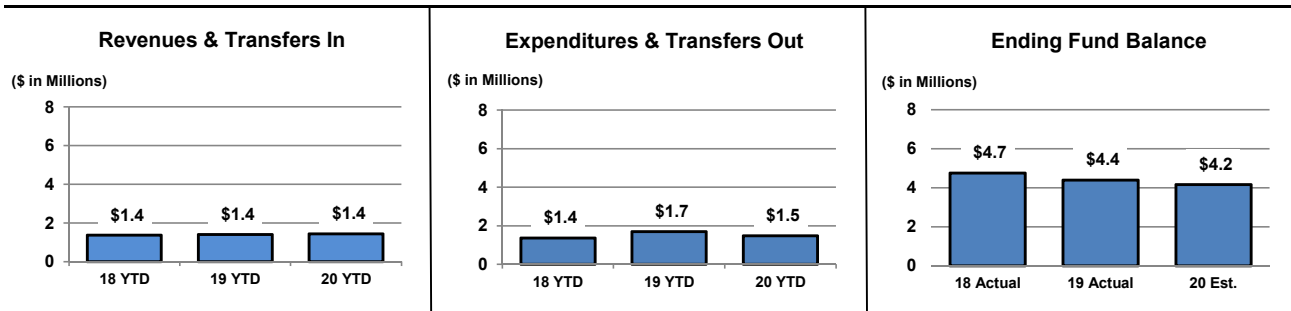
	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	27,300	30,457	30,457	27,475	94,024	63,567
Charges for Services	2,430,586	5,058,732	5,058,732	2,154,277	5,176,865	118,133
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	4,332	823	823	3,733	32,198	31,375
Reimbursements	-	99	99	-	-	(99)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,462,218	5,090,112	5,090,112	2,185,485	5,303,087	212,976
Expenditures & Transfers Out						
Personnel	\$ 1,741,834	\$ 4,093,966	\$ 4,093,966	\$ 1,734,554	\$ 3,615,911	\$ (478,055)
Contractuals	610,505	1,146,238	1,141,238	668,988	1,103,371	(37,867)
Debt Service	-	-	-	-	-	-
Commodities	32,962	39,587	44,587	23,974	27,483	(17,104)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	517,718	517,718	556,322	38,604
Total Expenditures & Transfers Out	2,385,301	5,279,792	5,797,510	2,945,234	5,303,087	(494,422)
Net Change in Fund Balance	76,917	(189,680)	(707,398)	(759,749)	(0)	(281,447)
Actual Beginning Fund Balance	507,209	1,024,926	1,024,926	1,024,926	1,024,926	-
Ending Fund Balance	\$ 584,126	\$ 835,246	\$ 317,528	\$ 265,177	\$ 1,024,926	\$ (281,447)



SCDDO Grants

The Sedgwick County Developmental Disability Organization (SCDDO) assists disabled citizens of Sedgwick County in accessing community services that promote independence. The SCDDO network providers are directly reimbursed by the State for case management services.

The SCDDO's Grant portion comes primarily through a contract with the State of Kansas through the Kansas Department for Aging and Disability Services, which is the primary source of revenue for this Fund.



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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

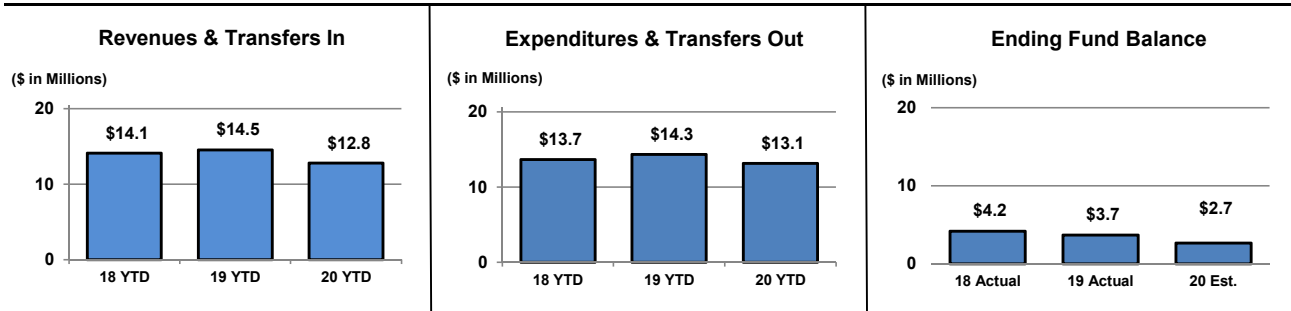
	2019 YTD		2020 YTD		Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,295,129	2,590,258	2,590,258	1,303,220	2,681,323	91,065
Charges for Services	80,045	180,000	180,000	115,794	181,303	1,303
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	17,486	22,500	22,500	7,607	17,936	(4,564)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,392,660	2,792,758	2,792,758	1,426,621	2,880,562	87,804
Expenditures & Transfers Out						
Personnel	\$ 741,894	\$ 1,602,214	\$ 1,553,464	\$ 640,678	\$ 1,294,860	\$ (258,604)
Contractuals	943,893	2,090,706	2,139,456	829,625	1,795,215	(344,241)
Debt Service	-	-	-	-	-	-
Commodities	13,489	24,700	24,700	8,740	12,917	(11,783)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,699,276	3,717,620	3,717,620	1,479,044	3,102,993	(614,627)
Net Change in Fund Balance	(306,616)	(924,862)	(924,862)	(52,423)	(222,430)	(526,823)
Actual Beginning Fund Balance	4,746,007	4,387,474	4,387,474	4,387,474	4,387,474	-
Ending Fund Balance	\$ 4,439,391	\$ 3,462,612	\$ 3,462,612	\$ 4,335,051	\$ 4,165,044	\$ (526,823)



COMCARE Grants

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

As operations are impacted by Medicaid Managed Care, State budget reductions and KanCare changes, financial forecast estimates will be revised accordingly.



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

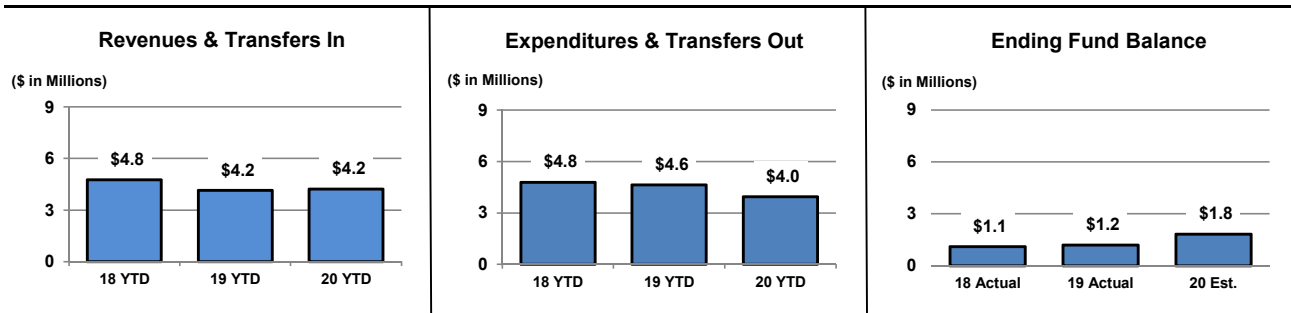
For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

	2019 YTD		2020 YTD		Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	5,368,384	11,249,422	11,329,610	6,425,888	11,897,313	567,703
Charges for Services	9,142,421	29,555,733	29,559,898	6,321,179	15,684,515	(13,875,383)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	7,571	5,150	18,990	31,326	31,340	12,351
Reimbursements	20,216	39,278	39,278	19,669	40,515	1,237
Use of Money & Property	2,088	7,500	7,500	1,413	5,596	(1,904)
Transfers In & Other Proceeds	-	47,385	47,385	-	55,486	8,101
Total Revenues & Transfers In	14,540,679	40,904,468	41,002,661	12,799,475	27,714,765	(13,287,896)
Expenditures & Transfers Out						
Personnel	\$ 10,222,692	\$ 28,796,026	\$ 28,869,008	\$ 9,897,227	\$ 20,193,420	\$ (8,675,588)
Contractuals	3,947,573	12,926,799	12,939,748	3,114,574	8,274,602	(4,665,146)
Debt Service	-	-	-	-	-	-
Commodities	157,655	604,998	619,508	132,419	274,369	(345,139)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	14,327,920	42,327,823	42,428,264	13,144,220	28,742,390	(13,685,874)
Net Change in Fund Balance	212,759	(1,423,355)	(1,425,603)	(344,746)	(1,027,625)	(26,973,769)
Actual Beginning Fund Balance	4,155,217	3,694,654	3,694,654	3,694,654	3,694,654	-
Ending Fund Balance	\$ 4,367,976	\$ 2,271,299	\$ 2,269,051	\$ 3,349,908	\$ 2,667,029	\$ (26,973,769)



Corrections Grants

The Department of Corrections was established to operate community-based correctional interventions for both adults and juveniles. The Department is responsible for a broad range of programs supported with grant funding to promote community safety through adult intensive supervision and residential services, juvenile case management and intensive supervision, and the distribution of juvenile prevention funds to community service providers.



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

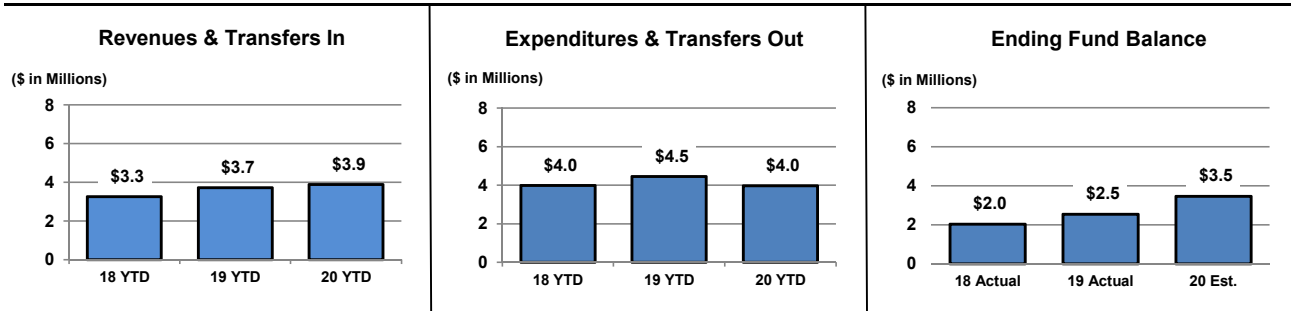
For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	3,811,098	8,760,504	9,142,179	4,030,017	7,587,399	(1,554,780)
Charges for Services	330,054	480,919	480,919	186,736	679,687	198,768
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	5	-	-	-	336	336
Reimbursements	9,722	21,565	21,565	11,115	23,349	1,784
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	825,000	825,000	-	825,000	-
Total Revenues & Transfers In	4,150,879	10,087,988	10,469,663	4,227,868	9,115,771	(1,353,893)
Expenditures & Transfers Out						
Personnel	\$ 3,948,172	\$ 8,962,792	\$ 9,161,070	\$ 3,539,431	\$ 7,357,627	\$ (1,803,443)
Contractuals	579,180	986,500	1,113,006	354,192	893,857	(219,149)
Debt Service	-	-	-	-	-	-
Commodities	108,955	305,000	361,891	61,603	237,177	(124,714)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,636,307	10,254,292	10,635,967	3,955,225	8,488,661	(2,147,306)
Net Change in Fund Balance	(485,428)	(166,304)	(166,304)	272,643	627,110	(3,501,198)
Actual Beginning Fund Balance	1,098,856	1,194,400	1,194,400	1,194,400	1,194,400	-
Ending Fund Balance	\$ 613,428	\$ 1,028,096	\$ 1,028,096	\$ 1,467,043	\$ 1,821,510	\$ (3,501,198)



Aging Grants

The Department on Aging was established in 1980 to serve older citizens and advocate preserving their independence and quality of life. To achieve this purpose, the Department aggressively pursues State and Federal grants to assist the community's aging population with vital services. These services include Meals on Wheels, health screenings, minor home repairs, and case management.



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

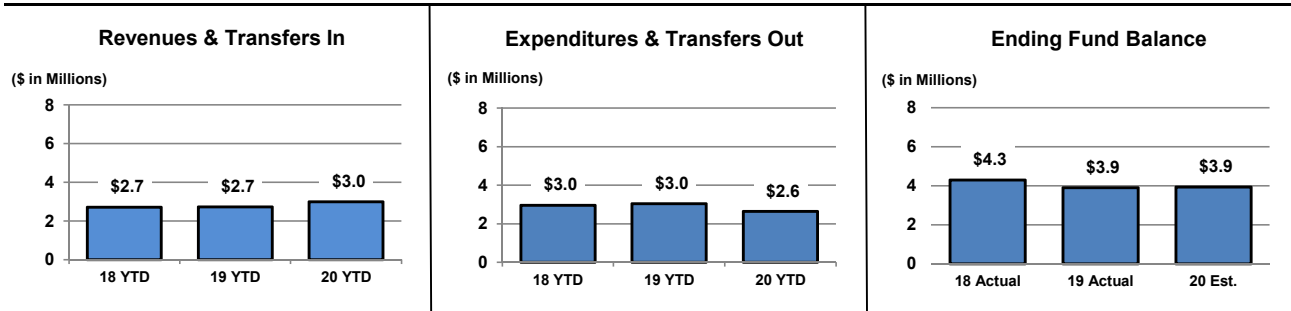
For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	3,685,057	6,967,077	7,237,077	3,770,223	7,188,693	(48,384)
Charges for Services	29,044	75,588	75,588	19,356	58,433	(17,155)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	5,543	29,510	29,510	-	52,099	22,589
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	448,240	448,240	86,425	381,363	(66,877)
Total Revenues & Transfers In	3,719,644	7,520,415	7,790,415	3,876,004	7,680,588	(109,827)
Expenditures & Transfers Out						
Personnel	\$ 918,366	\$ 2,240,893	\$ 2,463,736	\$ 875,442	\$ 1,824,593	\$ (639,143)
Contractuals	3,527,003	5,332,475	5,359,632	3,097,570	4,884,957	(474,675)
Debt Service	-	-	-	-	-	-
Commodities	6,255	47,889	67,889	4,913	12,857	(55,032)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	34,838	34,838	-	34,838	-
Total Expenditures & Transfers Out	4,451,623	7,656,095	7,926,095	3,977,926	6,757,245	(1,168,850)
Net Change in Fund Balance	(731,979)	(135,679)	(135,680)	(101,922)	923,343	(1,278,677)
Actual Beginning Fund Balance	2,025,837	2,535,186	2,535,186	2,535,186	2,535,186	-
Ending Fund Balance	\$ 1,293,858	\$ 2,399,507	\$ 2,399,506	\$ 2,433,264	\$ 3,458,529	\$ (1,278,677)



Health Grants

Prior to 2002, the City of Wichita and Sedgwick County funded the Health Department through a cooperative partnership. During this time, the City of Wichita was the managing partner and contributed 60.0 percent of the required tax funding while the County contributed 40.0 percent. The partners implemented a new agreement in 2002 in which the County began managing the Health Department and, until 2005, the City provided financial support.



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

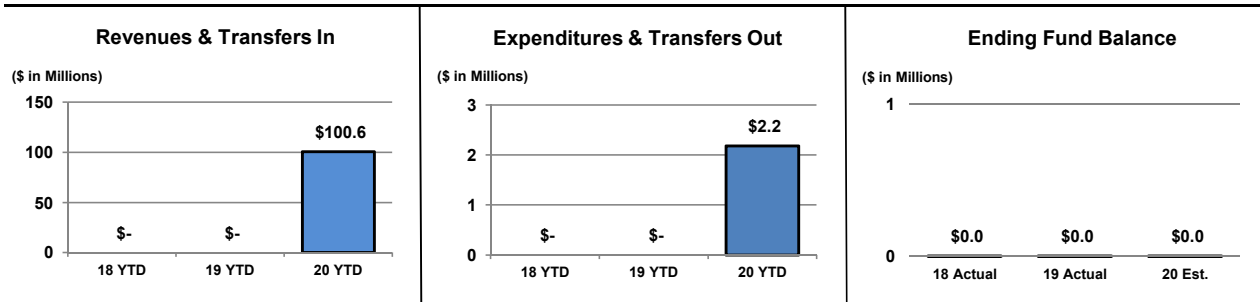
For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	2,550,305	6,120,344	6,164,950	2,834,448	4,880,755	(1,284,195)
Charges for Services	174,744	338,187	338,187	160,965	347,444	9,258
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	809	23,856	23,856	1,536	7,046	(16,811)
Reimbursements	2,250	10,000	10,000	282	2,273	(7,728)
Use of Money & Property	20	-	-	-	22	22
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,728,128	6,492,387	6,536,993	2,997,231	5,237,540	(1,299,453)
Expenditures & Transfers Out						
Personnel	\$ 2,128,411	\$ 5,398,052	\$ 5,440,859	\$ 1,974,333	\$ 3,931,234	\$ (1,509,624)
Contractuals	644,073	1,211,982	1,167,275	482,207	1,023,687	(143,588)
Debt Service	-	-	-	-	-	-
Commodities	275,206	643,855	690,362	181,852	263,641	(426,721)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	500	-	-	-	-	-
Total Expenditures & Transfers Out	3,048,191	7,253,889	7,298,496	2,638,392	5,218,562	(2,079,933)
Net Change in Fund Balance	(320,063)	(761,502)	(761,502)	358,839	18,978	(3,379,386)
Actual Beginning Fund Balance	4,281,583	3,902,613	3,902,613	3,902,613	3,902,613	-
Ending Fund Balance	\$ 3,961,520	\$ 3,141,111	\$ 3,141,111	\$ 4,261,452	\$ 3,921,591	\$ (3,379,386)



Stimulus Grants

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



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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

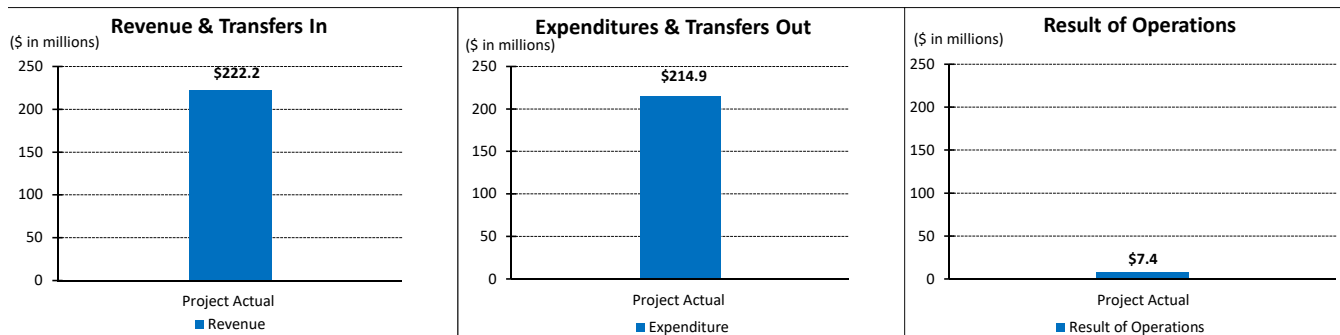
	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	109,413,306	100,607,066	109,385,188	(28,118)
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	28,118	28,118	28,118
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	-	-	109,413,306	100,635,184	109,413,306	(0)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ 18,063,167	\$ 670,189	\$ 18,063,167	\$ -
Contractuals	-	-	69,199,855	550,670	69,199,855	(0)
Debt Service	-	-	-	-	-	-
Commodities	-	-	15,469,633	769,754	15,469,633	(0)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	4,730,651	59,775	4,730,651	-
Transfers Out	-	-	1,950,000	130,361	1,950,000	-
Total Expenditures & Transfers Out	-	-	109,413,306	2,180,750	109,413,306	(0)
Net Change in Fund Balance	-	-	-	98,454,434	-	(1)
Actual Beginning Fund Balance	289	289	289	289	289	-
Ending Fund Balance	\$ 289	\$ 289	\$ 289	\$ 98,454,723	\$ 289	\$ (1)



INTRUST Bank Arena - Subfund

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

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



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

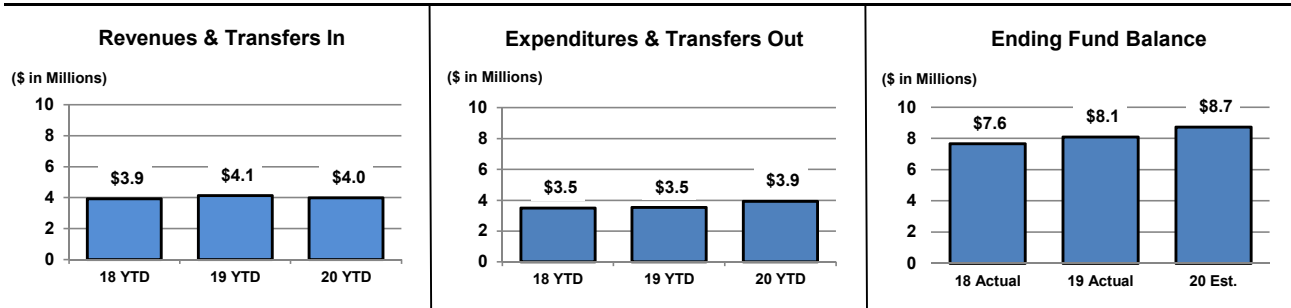
	Total Project				
	Budget		FY '05-FY '19 Amounts	FY 2020 Amounts	Total Amounts
	Original	Revised			
Revenues & transfers in					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Charges for service	-	-	9,193,904	485,861	\$ 9,679,765
Miscellaneous	-	-	571,775	32,719	\$ 604,494
Reimbursements	-	-	1,765,367	-	\$ 1,765,367
Other proceeds	-	-	4,143,493	-	\$ 4,143,493
Total revenues & transfers in	184,528,042	205,500,000	222,212,445	518,580	222,731,025
Expenditures & transfers out					
Arena A & E Services	11,229,042	13,642,034	13,642,034	-	\$ 13,642,034
Land Acquisition & Demolition	20,000,000	17,000,545	16,993,976	-	\$ 16,993,976
Site Costs	7,460,000	-	-	-	\$ -
Parking	-	5,313,079	5,201,116	-	\$ 5,201,116
Infrastructure	4,000,000	7,097,966	7,097,966	-	\$ 7,097,966
Construction	77,000,000	141,822,940	141,822,940	-	\$ 141,822,940
Contingency	7,700,000	-	-	-	\$ -
Pavilions	9,128,000	6,072,455	6,072,455	-	\$ 6,072,455
Operations Reserve	48,011,000	8,739,817	1,986,795	-	\$ 1,986,795
Project Management & Planning	-	5,232,168	5,232,168	-	\$ 5,232,168
Kansas Pavilions - Construct Restroom/Showers	-	181,032	181,032	-	\$ 181,032
Kansas Pavilions - Paving	-	402,791	402,791	-	\$ 402,791
Arena Operations	-	3,300,933	5,664,147	315,985	\$ 5,980,132
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	9,227,354	4,025,000	\$ 13,252,354
Total expenditures & transfers out	184,528,042	211,408,448	214,852,752	4,340,985	219,193,737
Ending fund balance			\$ 7,359,693		\$ 3,537,288



Fleet Management

Fleet Management is responsible for maintaining, repairing, fueling, and replacing the County's fleet, which consists of 698 vehicles and related equipment. Revenues are primarily generated from internal service charges collected from County departments who utilize services. Vehicle replacement revenues, also referred to as set-aside, are retained in the Fund until the replacement purchase is made. Included within Fleet Management is the Fleet Acquisition Contingency of \$1.5 million annually. The Contingency provides a source of funding for emergency equipment acquisitions and other large unforeseeable events not envisioned at the time the budget was adopted.

In 2013, the Board of County Commissioners authorized several changes in Fleet Management operations to reduce the Department's budget. These included outsourcing the parts room, body shop work, and ambulance remounts.



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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

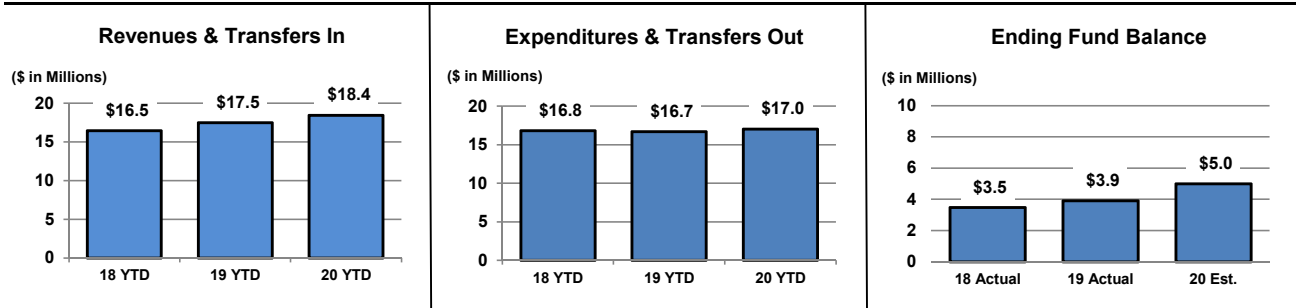
	2019 YTD		2020 YTD		Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	57,763	57,763	-	-	(57,763)
Charges for Services	3,957,014	8,434,274	8,434,274	3,764,360	7,976,882	(457,392)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	155,193	87,780	87,780	196,655	197,326	109,546
Reimbursements	21,426	44,084	44,084	21,633	44,389	304
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	4,133,633	8,623,901	8,623,901	3,982,648	8,218,597	(405,305)
Expenditures & Transfers Out						
Personnel	\$ 496,699	\$ 1,057,539	\$ 1,057,539	\$ 468,343	\$ 957,740	\$ (99,798)
Contractuals	441,568	683,111	695,711	398,404	819,121	123,410
Debt Service	-	-	-	-	-	-
Commodities	1,595,905	3,400,522	3,412,922	1,798,943	3,058,181	(354,741)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	999,981	5,078,768	5,053,768	1,262,217	2,745,368	(2,308,400)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,534,154	10,219,940	10,219,940	3,927,907	7,580,410	(2,639,530)
Net Change in Fund Balance	599,480	(1,596,038)	(1,596,038)	54,741	638,187	(3,044,834)
Actual Beginning Fund Balance	7,647,030	8,087,549	8,087,549	8,087,549	8,087,549	-
Ending Fund Balance	\$ 8,246,510	\$ 6,491,511	\$ 6,491,511	\$ 8,142,290	\$ 8,725,736	\$ (3,044,834)



Health/Dental Insurance Fund

The Health and Life Fund was established to account for the costs associated with Sedgwick County's employee health benefit plans and is supported by premiums charged to departmental budgets and employees.

On July 9, 2014, the Board of County Commissioners approved a shift to a self-funded employee health insurance model, along with a contract for the administration of employee health and pharmacy benefits with UnitedHealthcare beginning January 1, 2015. A self-funded health insurance plan gives the County better cash flow, greater flexibility over the health plan design and coverage, and reduced administrative costs. Self-funding tends to cost less, as any savings remains with the plan to help pay future costs. United HealthCare provides guarantees for operational, service, implementation, clinical and network discounting performance. Beginning 2020, the County will offer three medical plans that employees can choose from. These plans include a Premier PPO Plan, a Base PPO Plan, and a High Deductible Health Plan with a Health Savings Account option.



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

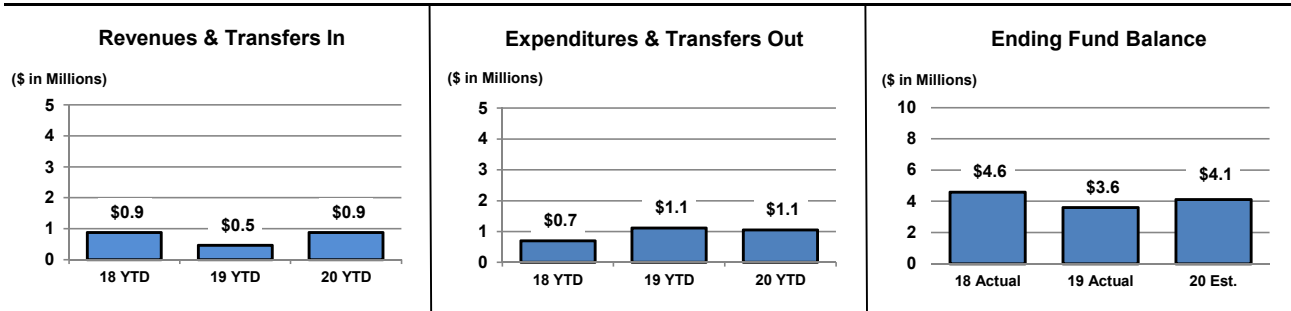
For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

	2019 YTD		2020 YTD		Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	17,448,384	38,656,706	38,656,706	18,401,126	37,091,753	(1,564,953)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	21,623	57,993	57,993	38,387	74,572	16,579
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	138,725	138,725	-	138,758	34
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	17,470,007	38,853,423	38,853,423	18,439,513	37,305,083	(1,548,340)
Expenditures & Transfers Out						
Personnel	\$ 101,099	\$ 305,501	\$ 305,501	\$ 62,492	\$ 185,128	\$ (120,373)
Contractuals	16,558,287	37,420,559	37,399,231	16,935,660	36,009,076	(1,390,154)
Debt Service	-	-	-	-	-	-
Commodities	18,795	-	21,328	8,656	30,000	8,672
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	16,678,180	37,726,060	37,726,060	17,006,808	36,224,204	(1,501,856)
Net Change in Fund Balance	791,827	1,127,363	1,127,363	1,432,706	1,080,879	(3,050,196)
Actual Beginning Fund Balance	3,469,744	3,911,929	3,911,929	3,911,929	3,911,929	-
Ending Fund Balance	\$ 4,261,571	\$ 5,039,292	\$ 5,039,292	\$ 5,344,635	\$ 4,992,808	\$ (3,050,196)



Workers' Compensation

Pursuant to K.S.A. 44-505b, the Workers' Compensation Fund was established, allowing Sedgwick County to become self-insured. Each individual workers' compensation claim is self-insured up to \$600,000. The Fund pays for legal expenses, workers' compensation claims, administration, and related operational costs. Funding to cover these costs is supported by premiums charged to departments based on the number and cost of historical claims.



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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

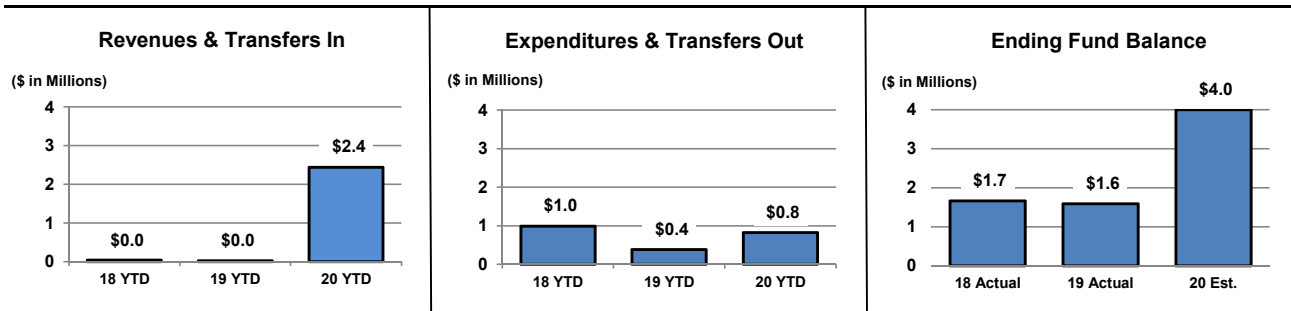
	2019 YTD		2020 YTD		Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	450,271	1,834,691	1,834,691	878,583	1,782,638	(52,053)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	8,052	80	80	-	-	(80)
Reimbursements	733	2,494	2,494	300	22,163	19,669
Use of Money & Property	-	109,396	109,396	-	112,036	2,640
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	459,056	1,946,661	1,946,661	878,883	1,916,837	(29,824)
Expenditures & Transfers Out						
Personnel	\$ 155,181	\$ 268,819	\$ 268,819	\$ 102,636	\$ 214,220	\$ (54,599)
Contractuals	960,848	1,702,626	1,673,626	925,825	1,128,049	(545,577)
Debt Service	-	-	-	-	-	-
Commodities	-	-	29,000	24,740	62,643	33,643
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,116,029	1,971,445	1,971,445	1,053,201	1,404,911	(566,534)
Net Change in Fund Balance	(656,973)	(24,784)	(24,784)	(174,318)	511,926	(596,358)
Actual Beginning Fund Balance	4,580,372	3,608,349	3,608,349	3,608,349	3,608,349	-
Ending Fund Balance	\$ 3,923,399	\$ 3,583,565	\$ 3,583,565	\$ 3,434,031	\$ 4,120,275	\$ (596,358)



Risk Management

To centralize and manage administration of claims and claim expense, the County established the Risk Management Fund in 1986, as authorized by K.S.A. 12-2615. The Fund pays for Risk Management staff salary and benefits, insurance premiums, insurance deductibles, and claims not otherwise covered by an insurance policy. The fund is supported by an annual inter-fund transfer from the General Fund.

The Fund is used to pay premiums for the following insurance policies: property, Sheriff's aircraft hull and liability, fire, vehicle, fleet, physical liability, employee blanket bond, public official bonds, professional liability for Health Division and COMCARE healthcare facilities, and professional liability for physicians in COMCARE, Regional Forensic Science Center, and the Office of the Medical Director (OMD). Each policy has a deductible of \$100,000 or less. The risks of public liability and auto liability are self-insured. The self-insured claims and expenses are also paid out of the Risk Management Fund.



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

For the month ending June 30, 2020, with comparative actuals ending June 30, 2019

	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	(12,500)	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	18,936	-	-	3,395	3,395	3,395
Reimbursements	18,321	79,985	79,985	2,441,544	2,443,866	2,363,881
Use of Money & Property	-	18,863	18,863	-	18,464	(399)
Transfers In & Other Proceeds	-	832,711	832,711	-	1,138,856	306,145
Total Revenues & Transfers In	24,757	931,559	931,559	2,441,544	3,604,582	2,673,023
Expenditures & Transfers Out						
Personnel	\$ 666	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	366,043	1,490,872	1,490,872	818,234	1,187,244	(303,628)
Debt Service	-	-	-	-	-	-
Commodities	20,705	15,000	15,000	5,893	6,768	(8,232)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	387,414	1,505,872	1,505,872	824,127	1,194,012	(311,860)
Net Change in Fund Balance	(362,657)	(574,313)	(574,313)	1,617,416	2,410,570	2,361,163
Actual Beginning Fund Balance	1,662,226	1,588,072	1,588,072	1,588,072	1,588,072	-
Ending Fund Balance	\$ 1,299,569	\$ 1,013,759	\$ 1,013,759	\$ 3,205,488	\$ 3,998,642	\$ 2,361,163





*Sedgwick County...
working for you*

sedgwickcounty.org

2020

To Provide Quality Public Services

Division of Finance - 316-660-7591

525 N. Main #823 - Wichita, KS 67203

Capital Projects

Capital Projects

2020
Quarter Financial Report

Capital Projects

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

- **2005:** Project budgets currently include \$2.7 million in remaining funding related to INTRUST Bank Arena, which opened in January 2010. This project will remain open for the life of the facility.
- **2006:** Project budgets include \$300,000 in available funding for one remaining active road project. This project is an agreement with the City of Wichita and does not have a start date.
- **2012:** Active 2012 projects include \$0.1 million in budgeted funding, with \$4,722 remaining for one drainage project that is scheduled for completion in 2020.
- **2013:** Active projects in the 2013 CIP include \$2.8 million in project funding, of which all funding is committed. The final 2013 project was scheduled for completion on December 31, 2017.
- **2015:** Project budgets currently include \$1.7 million in project funding, of which \$1.4 million is committed and \$0.3 million is available. The final 2015 projects will be active until January 2021.
- **2017:** Budgeted funding for the 2017 CIP totals \$9.0 million, with \$7.8 million committed and \$1.2 million available. Significant current projects include the construction of the new Emergency Medical Services (EMS) Northeast Post, replacement of the rooftop HVAC unit at the Regional Forensic Science Center, and numerous bridge projects.
- **2018:** Budgeted funding for the 2018 CIP totals \$19.4 million, with \$17.8 million committed and \$1.6 million available. Significant current projects include the replacement of roofs and parking lots on County-owned properties, as well as numerous road and bridge projects, including continuation of Phase I of the Interchange at I-235 & US-54.
- **2019:** Budgeted funding for the 2019 CIP totals \$21.4 million, with \$13.3 million committed and \$8.1 million available. Significant current projects include replacing Fire Station 31, upgrading the Juvenile Detention Facility cameras and recording system, and numerous road and bridge projects.
- **2020:** Budgeted funding for the 2020 CIP totals \$69.2 million with \$52.5 million committed and \$16.7 million available. Significant current projects include expanding the waiting room at the Adult Residential and Work Release Facility, expanding the courtroom on the eleventh floor of the Sedgwick County Courthouse, and numerous road and bridge projects.



Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2005									
Facility									
57011-551	Operations Reserve	Construction	Special LST	-	2,703,633	-	2,703,633	-	12/31/2060
	Annual Total			-	2,703,633	-	2,703,633	-	
2006									
Roads									
21763-231	R239 13th St N: 119-135th St N	Construction	LST	300,000	300,000	300,000	-	300,000	TBD
	Annual Total			300,000	300,000	300,000	-	300,000	
2012									
Drainage									
23964-234	D21 Improve Drainage SW of Hayville-Dsgn	Design	Cash	-	145,000	140,278	4,722	13,839	12/31/2020
	Annual Total			-	145,000	140,278	4,722	13,839	
2013									
Facility									
17975-234	Update master control adult detention	Completed	Cash	2,022,322	2,806,434	2,806,434	-	-	12/31/2017
	Annual Total			2,022,322	2,806,434	2,806,434	-	-	





Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2015									
Facility									
12987-402	Construct EMS Garage Facility	Not Started	Bond	257,740	-	-	-	-	TBD
Roads									
21516-231	R330 Aviation Pathway-Derby to Wichita	Substantial Completion	LST	1,345,500	645,500	447,268	198,232	14,966	07/31/2020
21534-231	R326 S Area Pkwy System Prelim Study	Completed	LST	500,000	500,000	405,000	95,000	-	12/31/2017
Bridges									
21526-231	B482 Redeck Hydraulic btw 69th & 77th N	Completed	LST	500,000	299,983	299,983	-	153,881	01/07/2020
21529-231	B471 53rd St N btw 231st and 247th St W	Completed	LST	70,000	51,200	51,200	-	-	01/01/2021
21570-403	B482 Redeck Hydraulic btw 69th & 77th N	Completed	Bond	3,750	203,767	200,017	3,750	-	01/07/2020
Annual Total				2,676,990	1,700,450	1,403,468	296,982	168,847	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2017									
Facility									
12003-230	Construct New EMS Northeast Post	Completed	Cash	1,465,799	1,465,799	932,786	533,013	15,705	03/31/2019
17001-230	Law Enforcement Training Center	Completed	Cash	5,500,000	6,126,222	5,874,250	251,972	18,435	12/31/2017
18001-230	District Attorney Carpeting-Downtown	Construction	Cash	247,762	247,762	14,281	233,481	-	11/30/2020
91004-230	Rooftop HVAC Unit Replacement-RFSC	Completed	Cash	361,632	360,943	360,943	-	-	12/31/2018
Bridges									
21494-231	B485 151st St W over Ninnescah-17	Right Of Way Acquisition R/W	LST	350,000	287,800	230,700	57,100	29,000	01/01/2023
21503-231	B491 71st St. S. btw Webb&Greenwich-16+	Design	LST	227,005	227,005	154,154	72,851	17,781	01/01/2021
21504-231	B490 143rd St. E. btw Harry&Pawnee-16+	Construction	LST	158,000	158,000	158,000	-	3,480	08/31/2020
21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Construction	LST	200,000	100,000	40,293	59,707	7,500	TBD
Annual Total				8,510,198	8,973,531	7,765,406	1,208,125	91,900	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2018									
Facility									
17004-230	Jail Annex	Completed	Cash	-	1,026,981	931,185	95,796	1,725	12/22/2018
91005-230	Replace Parking Lots - County-owned prop	Ongoing	Cash	-	184,421	140,555	43,866	-	TBD
Roads									
21013-230	Cherese Woods Benefit District	Completed	Bond	-	333,000	239,899	93,101	-	03/01/2019
21486-231	North Junction Grants & RoW	Right Of Way Acquisition R/W	LST	-	500,000	-	500,000	-	12/31/2020
21489-231	R344 Widen Greenwich frm Harry to Pawnee	Substantial Completion	LST	-	850,000	315,744	534,256	-	TBD
21490-231	R343 Multi-Use Path, Rock-Derby to Muly.	Construction	LST	-	250,000	233,366	16,634	174,526	TBD
21512-231	R334 Interchange at I-235 & US-54 Phase1	Completed	LST	40,012,823	11,600,000	11,600,000	-	-	12/31/2018
Bridges									
21499-231	B471 53rd St N btw 231st & 247th St W-17	Completed	Bond	700,000	785,589	735,814	49,775	557,501	05/01/2020
21532-231	B462 Bike/Ped Bridge/Repairs over WVCFC	Completed	Cash	1,500,000	3,911,653	3,628,635	283,018	337,858	12/31/2017
Annual Total				42,212,823	19,441,644	17,825,198	1,616,446	1,071,611	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2019									
Facility									
14976-241	Replace Fire Station 31	Construction	Cash	-	2,410,558	207,595	2,202,963	60,045	04/23/2021
33004-230	JDF Security Cam Record & View Upgrade	Construction	Cash	-	786,860	776,688	10,172	642,972	07/30/2020
62001-230	ADA Compliance (from 2016 on)	Ongoing	Cash	712,132	1,079,558	757,949	321,608	63,768	TBD
91006-230	ADF 1st Floor & Courthouse Space	Construction	Bond	-	6,714,688	5,411,758	1,302,930	2,248,015	02/28/2020
91007-230	Modernize ADF Elevators 6 & 8	Post-Construction & Occupancy	Cash	-	232,379	139,635	92,745	-	12/31/2019
91008-230	Security Camera Upgrade/Standardization	Post-Construction & Occupancy	Cash	-	570,200	553,766	16,434	126,182	12/31/2019
93001-230	County Administration Building	Not Started	Cash	-	3,000,000	62,558	2,937,442	4	TBD
Drainage									
23002-230	D21 Design Ph. 1 Drainage SW of Hysville	Ongoing	Cash	-	38,205	38,205	-	-	12/31/2020
Roads									
21482-231	R352 Repair Pavement 127th E	Completed	LST	-	150,000	150,000	-	-	06/30/2019
21485-231	R345 Multi-Use Path on Rock Rd	Completed	LST	-	300,000	89,212	210,788	37,348	07/31/2020



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2019									
Bridges									
21474-231	B513 93rd N btwn 119th & 135th W	Design	LST	-	60,000	56,500	3,500	28,250	TBD
21481-231	B482 Redeck Hydraulic btwn 69th & 77th N	Completed	Bond	-	1,136,096	918,796	217,300	41,626	01/07/2020
21493-231	B488 215th St W btw 13th & 21st St N-17	Construction	Bond	100,000	1,200,000	1,058,199	141,801	694,527	06/30/2020
21495-231	B484 95th St S btw Broadway & KTA-17	Construction	Bond	100,000	2,208,200	1,715,704	492,496	1,216,340	01/01/2021
21498-231	B473 Broadway btw 117th & 125th N-17	Construction	Bond	1,700,000	1,500,000	1,320,813	179,187	1,018,735	06/01/2020
Annual Total				2,612,132	21,386,744	13,257,378	8,129,366	6,177,813	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2020									
Facility									
13001-230	Outdoor Warning Device 2017	Ongoing	Cash	110,000	444,500	214,590	229,910	11,915	TBD
19001-230	11th Floor Courtroom Expansion	Post-Construction & Occupancy	Cash	-	173,057	142,460	30,597	126,040	TBD
33005-230	Adult Res & WR Waiting Room Expansion	Design	Cash	-	198,086	18,085	180,001	12,371	TBD
91002-230	Replace Roofs County Owned Buildings-16	Ongoing	Cash	169,968	211,592	196,602	14,990	11,613	TBD
91009-230	Energy Savings	Not Started	Cash	-	225,486	-	225,486	-	TBD
Drainage									
23001-230	D25 WVCFC System Major Maint & Repair	Ongoing	Cash	500,000	2,000,000	555,957	1,444,043	30,904	TBD





Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2020									
Roads									
21014-230	Osage County Addition Benefit District	Design	Bond	-	1,765,000	43,300	1,721,700	43,300	TBD
21471-231	R353 Ridge Rd Shlder from 53rd to 69th N	Design	LST	-	115,000	110,550	4,450	-	12/31/2023
21472-231	R351 Intersection Impvmt 55th S Meridian	Construction	Bond	-	1,350,000	437,504	912,496	173,144	08/31/2020
21473-231	R350 County Rds Gravel/Cold Mix Rplimnt	Not Started	LST	-	1,500,000	-	1,500,000	-	TBD
21483-231	R349 Aviation Pathway Derby to ICT Ph 3	Construction	LST	-	330,000	30,000	300,000	30,000	12/31/2020
21484-231	R348 Pave 135th W north of 53rd N	Right Of Way Acquisition R/W	LST	-	1,550,000	46,760	1,503,240	-	TBD
21501-231	R328 NW Bypass RoW Acquisition K-254 '17	Right Of Way Acquisition R/W	LST	661,000	1,300,000	1,300,000	-	325,000	12/31/2020
21502-231	R264 Improve Drainage County RoW 2017+	Construction	LST	500,000	2,100,000	1,199,309	900,691	279,599	TBD
21513-231	R331 Traffic Control Maint & Const-2016+	Construction	LST	1,100,000	2,800,000	2,785,588	14,412	56,555	TBD
21514-231	R175 Preventive Maintenance-2016+	Construction	LST	19,916,667	46,715,967	42,867,310	3,848,657	1,735,887	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Construction	LST	400,000	956,277	747,441	208,836	34,537	TBD



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2020									
Bridges									
21461-231	B510 71st S btwn Webb & Greenwich pt.2	Not Started	Bond	-	850,000	-	850,000	-	TBD
21462-231	B507 Greenwich btwn 117th & 125th N.	Design	LST	-	50,000	48,000	2,000	4,900	12/31/2022
21463-231	B506 85th St N btwn Oliver & Woodlawn	Design	LST	-	70,000	62,500	7,500	9,375	12/31/2022
21464-231	B505 Rehab Ridge Rd over Arkansas Riv	Design	LST	-	60,000	55,000	5,000	2,750	TBD
21465-231	B504 Rehab on 151st W over Arkansas Riv.	Design	LST	-	60,000	55,000	5,000	2,750	TBD
21466-231	B494 143rd St E btwn 69th & 77th N	Design	LST	-	50,000	45,000	5,000	-	12/31/2022
21467-231	B492 103rd St S btwn 103rd & 119th W	Right Of Way Acquisition R/W	LST	-	100,000	-	100,000	-	TBD
21468-231	B491 71st S S btwn Webb & Greenwich pt.1	Design	Bond	-	850,000	-	850,000	-	05/31/2021
21469-231	B490 Replace on 143rd E north of Pawnee	Construction	Bond	-	850,000	725,117	124,883	355,564	08/31/2020
21470-231	B485 Replace on 151st W over Ninnescah	Design	LST	-	50,000	-	50,000	-	12/31/2022
21475-231	B501 103rd S btwn Ridge & Hoover	Design	LST	-	150,000	45,600	104,400	18,240	TBD
21476-231	B500 103rd S btwn 119th & 135th W	Design	LST	-	150,000	49,800	100,200	1,800	TBD
21477-231	B497 Ridge btwn 39th & 47th S.	Design	LST	-	153,000	66,950	86,050	18,047	TBD
21478-231	B496 183rd W btwn 45th & 53rd N	Design	LST	-	200,000	94,974	105,026	58,032	TBD
21479-231	B495 247th W btwn 77th & 85th N	Design	Bond	-	700,000	48,400	651,600	-	TBD

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2020									
21480-231	B493 199th W btwn Central & 13th N	Design	LST	-	197,000	84,000	113,000	-	TBD
21505-231	B489 Hydraulic btw 111th & 119th St. S.	Right Of Way Acquisition R/W	LST	200,000	899,995	416,755	483,240	313,000	01/01/2022
				Annual Total	23,557,635	69,174,961	52,492,551	16,682,409	
				Total All Years	81,892,100	126,632,397	30,641,684	11,479,332	





Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD
Summary Total by Fund					
Sales Tx Road/Bridge	2,600,000	11,429,885	6,960,347	4,469,538	4,057,439
Sales Tx Road/Bridge	1,500,000	3,911,653	3,628,635	283,018	337,858
Sales Tx Road/Bridge	66,440,995	76,858,130	64,641,956	12,216,174	3,657,203
Sales Tx Road/Bridge	-	975,000	975,000	-	-
Fire Dist Spec Equip	-	2,410,558	207,595	2,202,963	60,045
Bldg & Equipment	257,740	-	-	-	-
Bldg & Equipment	-	37,963,072	37,963,072	-	-
Str Bdge & Oth Const	3,750	203,767	200,017	3,750	-
Arena Construction	-	4,690,428	1,986,795	2,703,633	-
Capital Improvements	-	8,812,688	5,694,957	3,117,731	2,291,315
Capital Improvements	11,089,615	21,452,834	14,786,554	6,666,280	1,076,161
Capital Improvements	37,784	2,811,096	2,676,563	134,533	157,190
Total All Funds	\$ 81,929,884	\$ 171,519,112	\$ 139,721,492	\$ 31,797,620	\$ 11,637,210
Summary Total by Project Type					
Bridges	5,808,755	17,584,288	12,365,904	5,218,384	4,890,939
Drainage	500,000	2,183,205	734,440	1,448,765	44,743
Facility	10,885,139	74,865,874	62,297,897	12,567,977	3,496,668
Roads	64,735,990	76,885,744	64,323,250	12,562,494	3,204,861
Total All Project Types	\$ 81,929,884	\$ 171,519,112	\$ 139,721,492	\$ 31,797,620	\$ 11,637,210



*Sedgwick County...
working for you*

sedgwickcounty.org

2020

To Provide Quality Public Services

Division of Finance - 316-660-7591

525 N. Main #823 - Wichita, KS 67203

Fund Statements

2020
Quarter Financial Report

Fund Statements

Fund Statements

Government-Wide Financial Statements

The government-wide financial statements, which are done in accordance with GAAP, are designed to provide a broad overview of the County's finances, in a manner similar to a private-sector business. The government-wide financial statements consist of the *Statement of Net Position* and the *Statement of Activities* which can be found on pages 55-57 of this report. The *Statement of Net Position* presents information regarding the County's assets and liabilities, with the difference between the two reported as *net position*. The *Statement of Activities* presents information showing how net position changed during the reporting period. It is important to note that over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

Highlights of the government-wide financial statements as of and for the period ending June 30, 2020 are as follows:

- Total assets of the County exceeded liabilities by \$682.6 million, representing net position. Of this amount, \$46.2 million is reported as unrestricted net position.
- The largest portion of the County's net position (67.5%) consists of its investment in capital assets (e.g., land, buildings, machinery and equipment net of depreciation), less any outstanding debt used to acquire those assets. Although the County's investment in capital assets is reported net of related debt, it is important to remember that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.
- Program expenses exceeded revenues by a nominal amount, reflecting the extent to which various County functions are supported by other general revenue streams, including property tax, sales taxes, other taxes, and investment earnings. The net deficiency of program revenues under expenses is offset by general revenues and transfers of \$188.2 million, resulting in a \$190.8 million, or 54.8%, increase in net position since the first of the year.

Combined Financial Statements

Governmental funds are generally used to account for tax-supported activities. The focus of the County's combined financial statements for governmental funds is to provide information on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the reporting period. Although the County maintains over 30 individual governmental funds, information is presented separately on the *Balance Sheet* (pages 58 and 59) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 60 and 61) for the General Fund, Federal/State Assistance Funds, Public Building Commission, Debt Service Fund and the Debt Proceeds Fund. These funds are considered major funds or are of particular interest. Information regarding the County's remaining governmental funds is combined into a single aggregated column and reported as other non-major governmental funds. Individual fund data for each of the other non-major governmental funds is presented in the form of Combining Financial Statements which may be found on pages 72-83 of this report.

Proprietary funds of the County include Enterprise Funds and Internal Service Funds and the related financial statements include the *Statement of Net Position* and *Statement of Revenues, Expenses and Changes in Net Position* (pages 62 and 63). The County's single Enterprise Fund is the Arena Fund and is reported on the same basis as business-type activities. Internal Service Funds are used to accumulate and allocate costs internally among the County's various functions. The County uses Internal Service Funds to account for its fleet of vehicles, insurance, workers' compensation and risk management activities. All Internal Service Funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

Individual fund data for the Internal Service Funds is provided in the form of combining statements as presented on pages 80-83 of this report.

Highlights of the financial statements for the governmental and proprietary funds as of and for the period ending June 30, 2020 are as follows:



- Fund balances for the governmental funds totaled \$350.5 million, an increase of \$187.1 million since the end of 2019. The following table depicts the financial position at June 30 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund Type	June 30, 2020 Fund Balance	Change in Fund Balance
General	\$ 131,012,655	\$ 59,308,619
Fed/State Assistance	122,758,723	100,585,483
Public Building Commission	1,159,002	(81,067)
Debt Service	11,330,394	9,177,598
Debt Proceeds	6,871,849	(5,671,638)
Other	77,351,292	23,760,855
Totals	\$ 350,483,915	\$ 187,079,850

- Governmental funds revenues were \$346.1 million for the period ending June 30, 2020, an increase of \$105.0 million compared to 2019. Property tax revenue was up \$5.9 million from the same time period last year. Intergovernmental revenue increased \$102.4 million and charges for services decreased \$1.2 million from 2019 to 2020. Investment income decreased by \$2.1 million for 2020.
- Governmental funds expenditures were \$159.0 million as of June 30, 2020, an increase of \$6.8 million from the same period last year. General government expenditures increased \$3.8 million from 2019 to 2020. Public safety expenditures decreased \$0.8 million. Culture and recreation expenses decreased \$0.3 million from last year and capital outlay expenses increased \$5.1 million from last year.
- The unrestricted fund balances of the governmental funds totaled \$155.6 million, which is available for meeting current budget obligations and spending at the government’s discretion.
- Fund balance of the Public Building Commission (PBC) fund totaled \$1.1 million, a decrease of \$0.1 million since the end of 2019. The PBC fund is a special revenue fund to account for revenues and expenditures derived from direct financing leases.
- Fund balance of the Debt Service Fund totaled \$11.3 million, all of which is restricted for the payment of debt service. Funding of debt service expenditures is

primarily met through property taxes, special assessments and transfers from other funds.

- The fund balance of the Debt Proceeds Fund totaled \$6.9 million, a decrease of \$5.7 million since the end of 2019.
- Net position of the Arena Fund (the County’s only Enterprise Fund) totaled \$144.0 million at June 30. Of this amount, \$140.4 million is invested in capital assets and \$3.5 million represents unrestricted net position.
- Net position of the Internal Service Funds totaled nearly \$34.5 million. Of this amount, \$8.8 million is invested in capital assets and \$25.7 million represents unrestricted net position.



SEDGWICK COUNTY, KANSAS

Statement of Net Position

June 30, 2020

	Primary Government		Total
	Governmental Activities	Business-type Activities	
Assets			
Cash, including investments	\$ 468,416,975	\$ 3,362,287	\$ 471,779,262
Receivables, net	104,367,731	175,000	104,542,731
Due from other agencies	500	-	500
Inventories, at cost	735,386	-	735,386
Prepaid items	2,175,489	-	2,175,489
Restricted assets:			
Cash, including investments	1,140,818	-	1,140,818
Capital assets:			
Land and construction in progress	60,315,328	13,038,358	73,353,686
Other capital assets, net of depreciation	357,842,857	127,401,610	485,244,467
Total assets	994,995,084	143,977,255	1,138,972,339
Deferred Outflows of Resources			
Deferred refunding	112,213	-	112,213
Deferred outflows-other postemployment benefits	1,412,681	-	1,412,681
Deferred outflows-pensions	21,485,042	-	21,485,042
Total deferred outflows of resources	23,009,936	-	23,009,936
Liabilities			
Accounts payable and other current liabilities	3,020,192	-	3,020,192
Accrued interest payable	2,328,143	-	2,328,143
Unearned revenue	41,846,830	-	41,846,830
Due to other entities	99,751,871	-	99,751,871
Noncurrent liabilities:			
Due within one year	19,634,000	-	19,634,000
Due in more than one year	300,918,960	-	300,918,960
Total liabilities	467,499,996	-	467,499,996
Deferred Inflows of Resources			
Deferred property tax revenue	4,694,681	-	4,694,681
Deferred inflows-other postemployment benefits	1,814,362	-	1,814,362
Deferred inflows-pensions	5,362,162	-	5,362,162
Total deferred inflows of resources	11,871,205	-	11,871,205
Net Position			
Net investment in capital assets	320,497,082	-	320,497,082
Invested in capital assets	-	140,439,968	140,439,968
Restricted for:			
Capital improvements	16,796,295	-	16,796,295
Debt service	12,783,779	-	12,783,779
Federal/State assistance	106,736,858	-	106,736,858
Community Development	3,081,662	-	3,081,662
Equipment and technology improvements	1,077,042	-	1,077,042
Fire protection	15,217,673	-	15,217,673
Court operations	2,607,277	-	2,607,277
Other purposes	17,221,101	-	17,221,101
Unrestricted (Deficit)	42,615,050	3,537,287	46,152,337
Total net position	\$ 538,633,819	\$ 143,977,255	\$ 682,611,074



SEDGWICK COUNTY, KANSAS

Statement of Activities

For the Six Months Ended June 30, 2020

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	
Primary government:				
Governmental activities:				
General government	\$ 27,321,213	\$ 10,296,696	\$ 100,637,744	\$ -
Public safety	73,846,421	11,980,690	7,433,092	-
Public works	11,396,893	2,325,491	2,977,186	511,762
Health and welfare	25,088,116	6,970,520	13,368,750	-
Cultural and recreation	8,427,093	296,380	-	-
Community development	5,679,811	4,111	319,464	-
Interest on long-term debt	2,776,673	-	-	-
Total governmental activities	154,536,220	31,873,888	124,736,236	511,762
Business-type activities:				
Arena	2,840,195	207,719	-	-
Total business-type activities	2,840,195	207,719	-	-
Total primary government	\$ 157,376,415	\$ 32,081,607	\$ 124,736,236	\$ 511,762

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

Change in net position

Net position, beginning of year

Net position, end of period



Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ 83,613,227	\$ -	\$ 83,613,227
(54,432,639)	-	(54,432,639)
(5,582,454)	-	(5,582,454)
(4,748,846)	-	(4,748,846)
(8,130,713)	-	(8,130,713)
(5,356,236)	-	(5,356,236)
(2,776,673)	-	(2,776,673)
<u>2,585,666</u>	<u>-</u>	<u>2,585,666</u>
-	(2,632,476)	(2,632,476)
-	(2,632,476)	(2,632,476)
<u>2,585,666</u>	<u>(2,632,476)</u>	<u>(46,810)</u>
165,924,074	-	165,924,074
14,684,355	-	14,684,355
1,859,905	-	1,859,905
5,758,317	-	5,758,317
<u>188,226,651</u>	<u>-</u>	<u>188,226,651</u>
<u>190,812,317</u>	<u>(2,632,476)</u>	<u>188,179,841</u>
<u>347,821,502</u>	<u>146,609,731</u>	<u>494,431,233</u>
<u>\$ 538,633,819</u>	<u>\$ 143,977,255</u>	<u>\$ 682,611,074</u>



SEDGWICK COUNTY, KANSAS

*Balance Sheet
Governmental Funds*

June 30, 2020

(with comparative totals for June 30, 2019)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
Assets:			
Cash, including investments	\$ 221,520,236	\$ 122,381,399	\$ 18,184
Restricted investment	-	-	1,140,818
Advance receivable	4,254,952	-	-
Due from other funds	-	-	-
Due from other agencies	-	-	-
Accounts receivable	345,147	995,909	-
Property tax receivable	3,580,188	-	-
Sales tax receivable	2,579,330	-	-
Interest receivable	690,203	-	-
Prepaid items	2,175,489	-	-
Lease receivable	-	-	85,115,580
Notes receivable	702,033	-	-
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	-	122,718	-
Total assets	\$ 235,847,578	\$ 123,500,026	\$ 86,274,582
Liabilities:			
Accounts payable	1,577,262	741,055	-
Due to other funds	-	-	-
Advance payable	-	-	-
Due to other entities	99,677,473	248	-
Total liabilities	101,254,735	741,303	-
Deferred Inflows of Resources:			
Deferred property tax revenue	3,580,188	-	-
Unavailable revenue - accounts receivable	-	-	-
Deferred lease receivable	-	-	85,115,580
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	3,580,188	-	85,115,580
Fund balances:			
Nonspendable:			
Inventories	\$ -	\$ 122,718	\$ -
Advance receivable	4,254,952	-	-
Notes receivable	702,033	-	-
Prepaid items	2,175,489	-	-
Restricted:			
General Government	5,337,681	-	-
Debt Service	-	-	18,184
Public Safety	-	100,987,548	-
Public Works	-	-	-
Health and Welfare	-	5,626,661	-
Culture and Recreation	-	-	-
Community Development	-	4,172,547	1,140,818
Capital Outlay	-	-	-
Committed:			
Public Safety	-	345,139	-
Capital Outlay	-	-	-
Health and Welfare	-	1,628,870	-
Assigned:			
General Government	5,374,889	-	-
Public Safety	-	1,559,112	-
Public Works	-	-	-
Health and Welfare	-	8,299,582	-
Community Development	-	16,546	-
Capital Outlay	-	-	-
Unassigned	113,167,611	-	-
Total fund balance	131,012,655	122,758,723	1,159,002
Total liabilities, deferred inflows of resources and fund balances	\$ 235,847,578	\$ 123,500,026	\$ 86,274,582



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2020	2019
\$ 11,330,394	\$ 6,092,378	\$ 77,649,199	\$ 438,991,790	\$ 226,836,344
-	-	-	1,140,818	1,129,001
-	-	-	4,254,952	4,497,696
-	779,471	-	779,471	809,594
-	-	500	500	349,909
-	-	2,920,958	4,262,014	3,171,242
270,094	-	844,399	4,694,681	3,078,017
-	-	2,579,333	5,158,663	4,834,419
-	-	-	690,203	947,893
-	-	-	2,175,489	2,252,089
-	-	-	85,115,580	87,610,954
-	-	-	702,033	702,033
-	-	-	-	-
3,737,554	-	-	3,737,554	2,427,785
-	-	-	-	1,847,356
-	-	417,602	540,320	497,553
<u>\$ 15,338,042</u>	<u>\$ 6,871,849</u>	<u>\$ 84,411,991</u>	<u>\$ 552,244,068</u>	<u>\$ 340,991,885</u>
-	-	656,490	2,974,807	2,211,487
-	-	779,471	779,471	809,594
-	-	4,254,952	4,254,952	4,497,696
-	-	74,150	99,751,871	142,133
-	-	5,765,063	107,761,101	7,660,910
270,094	-	844,399	4,694,681	3,078,017
-	-	451,237	451,237	1,146,269
-	-	-	85,115,580	87,610,954
3,737,554	-	-	3,737,554	4,275,141
<u>4,007,648</u>	<u>-</u>	<u>1,295,636</u>	<u>93,999,052</u>	<u>96,110,381</u>
\$ -	\$ -	\$ 417,602	\$ 540,320	497,553
-	-	-	4,254,952	4,497,696
-	-	-	702,033	702,033
-	-	-	2,175,489	2,252,089
-	-	2,325,277	7,662,958	6,192,468
11,330,394	-	25,790	11,374,368	15,611,498
-	-	20,799,057	121,786,605	21,680,284
-	-	4,282,502	4,282,502	4,050,043
-	-	3,921,762	9,548,423	9,315,101
-	-	112,526	112,526	59,596
-	-	3,484,896	8,798,261	8,606,977
-	6,871,849	16,796,295	23,668,144	21,105,074
-	-	6,484,064	6,829,203	2,319,875
-	-	9,157,575	9,157,575	9,817,334
-	-	-	1,628,870	1,156,812
-	-	-	5,374,889	5,939,353
-	-	417,736	1,976,848	1,499,847
-	-	646,937	646,937	646,937
-	-	-	8,299,582	8,700,461
-	-	-	16,546	11,793
-	-	9,270,799	9,270,799	9,038,170
-	-	(791,526)	112,376,085	103,519,600
<u>11,330,394</u>	<u>6,871,849</u>	<u>77,351,292</u>	<u>350,483,915</u>	<u>237,220,594</u>
<u>\$ 15,338,042</u>	<u>\$ 6,871,849</u>	<u>\$ 84,411,991</u>	<u>\$ 552,244,068</u>	<u>\$ 340,991,885</u>



SEDGWICK COUNTY, KANSAS

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds**

*For the Six Months Ended June 30, 2020
(with comparative totals for the six months ended June 30, 2019)*

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission Fund</u>
Revenues			
Property taxes	\$ 116,478,707	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	8,140,960	-	-
Special assessments	-	-	-
Other taxes	170,782	1,615	-
Intergovernmental	332,221	119,826,678	-
Charges for services	5,771,860	6,898,666	345,000
Uses of money and property	4,582,906	29,531	1,114,010
Fines and forfeits	98,740	24,172	-
Licenses and permits	3,701,267	-	-
Other	1,175,278	76,313	-
Total revenues	<u>140,452,721</u>	<u>126,856,975</u>	<u>1,459,010</u>
Expenditures			
Current:			
General government	21,495,286	1,126,933	-
Public safety	46,204,300	4,462,335	-
Public works	1,320,811	-	-
Health and welfare	3,583,988	20,253,316	-
Cultural and recreation	6,826,493	-	-
Community Development	653,641	391,192	-
Debt service:			
Principal	-	-	585,000
Interest and fiscal charges	-	-	955,077
Debt issuance costs	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>80,084,519</u>	<u>26,233,776</u>	<u>1,540,077</u>
Excess (deficiency) of revenues over (under) expenditures	<u>60,368,202</u>	<u>100,623,199</u>	<u>(81,067)</u>
Other financing sources (uses)			
Transfers from other funds	649,140	92,645	-
Transfers to other funds	(1,708,723)	(130,361)	-
Proceeds from capital lease	-	-	-
Total other financing sources (uses)	<u>(1,059,583)</u>	<u>(37,716)</u>	<u>-</u>
Net change in fund balances	59,308,619	100,585,483	(81,067)
Fund balances, beginning of year	<u>71,704,036</u>	<u>22,173,240</u>	<u>1,240,069</u>
Fund balances, end of period	<u>\$ 131,012,655</u>	<u>\$ 122,758,723</u>	<u>\$ 1,159,002</u>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2020	2019
\$ 9,204,860	\$ -	\$ 40,240,507	\$ 165,924,074	\$ 160,015,562
-	-	1,608,872	1,608,872	1,490,320
-	-	6,543,395	14,684,355	14,261,054
511,762	-	-	511,762	536,680
-	-	78,636	251,033	248,995
24,182	-	5,331,448	125,514,529	23,089,920
-	-	13,526,637	26,542,163	27,744,502
-	26,611	5,259	5,758,317	7,886,852
-	-	-	122,912	126,545
-	-	11,415	3,712,682	3,925,421
-	-	244,540	1,496,131	1,799,818
<u>9,740,804</u>	<u>26,611</u>	<u>67,590,709</u>	<u>346,126,830</u>	<u>241,125,669</u>
-	31,829	2,587,437	25,241,485	21,454,750
-	-	22,184,161	72,850,796	73,630,643
-	-	5,535,332	6,856,143	6,489,843
-	-	2,653,855	26,491,159	27,637,519
-	-	8,002	6,834,495	7,134,710
-	-	4,085,613	5,130,446	5,364,391
-	-	219,869	804,869	656,087
1,712,825	-	20,321	2,688,223	2,815,907
-	-	-	-	270
-	-	12,149,364	12,149,364	7,047,255
<u>1,712,825</u>	<u>31,829</u>	<u>49,443,954</u>	<u>159,046,980</u>	<u>152,231,375</u>
<u>8,027,979</u>	<u>(5,218)</u>	<u>18,146,755</u>	<u>187,079,850</u>	<u>88,894,294</u>
1,149,619	139,097	6,250,214	8,280,715	5,437,982
-	(5,805,517)	(636,114)	(8,280,715)	(5,437,982)
-	-	-	-	993,879
<u>1,149,619</u>	<u>(5,666,420)</u>	<u>5,614,100</u>	<u>-</u>	<u>993,879</u>
9,177,598	(5,671,638)	23,760,855	187,079,850	89,888,173
2,152,796	12,543,487	53,590,437	163,404,065	147,332,421
<u>\$ 11,330,394</u>	<u>\$ 6,871,849</u>	<u>\$ 77,351,292</u>	<u>\$ 350,483,915</u>	<u>\$ 237,220,594</u>



SEDGWICK COUNTY, KANSAS

Statement of Net Position Proprietary Funds June 30, 2020

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
<u>Assets</u>		
Current assets:		
Cash, including investments	\$ 3,362,287	\$ 29,425,185
Accounts receivable	175,000	7,003
Inventories, at cost	-	195,066
Total current assets	3,537,287	29,627,254
Noncurrent assets:		
Capital assets:		
Land	13,038,358	40,580
Buildings and improvements	166,725,360	8,319,354
Machinery and equipment	8,116,166	31,097,795
Construction in progress	4,072,098	-
Less accumulated depreciation	(51,512,014)	(30,668,920)
Total capital assets (net of accumulated depreciation)	140,439,968	8,788,809
Total assets	143,977,255	38,416,063
<u>Liabilities</u>		
Current liabilities:		
Accounts payable	-	45,385
Estimated claims costs payable	-	2,100,000
Total current liabilities	-	2,145,385
Noncurrent liabilities:		
Estimated claims costs payable	-	1,776,300
Total liabilities	-	3,921,685
<u>Net position</u>		
Investment in capital assets	140,439,968	8,788,809
Unrestricted	3,537,287	25,705,569
Total net position	143,977,255	34,494,378
Total liabilities and net position	\$ 143,977,255	\$ 38,416,063



SEDGWICK COUNTY, KANSAS

Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Six Months Ended June 30, 2020

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
Operating revenues:		
Charges for services	\$ 175,000	\$ 23,044,069
Other revenue	32,719	2,503,834
Total operating revenues	207,719	25,547,903
Operating expenses:		
Salaries and benefits	-	593,118
Contractual services	315,985	865,330
Utilities	-	27,146
Supplies and fuel	-	1,298,946
Administrative charges	-	115,530
Depreciation expense	2,524,210	1,178,259
Claims expense	-	17,977,455
Total operating expenses	2,840,195	22,055,784
Operating loss	(2,632,476)	3,492,119
Nonoperating revenues:		
Total nonoperating revenues	-	194,685
Income loss before transfers	(2,632,476)	3,686,804
Transfers:		
Transfers from other funds	-	-
Transfers to other funds	-	-
Change in net position	(2,632,476)	3,686,804
Net position, beginning of year	146,609,731	30,807,574
Net position, end of period	\$ 143,977,255	\$ 34,494,378



SEDGWICK COUNTY, KANSAS

*Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2020*

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2020	2019
Assets:					
Cash, including investments	\$ 40,393,495	\$ 25,790	\$ 37,229,914	\$ 77,649,199	\$ 71,373,595
Due from other agencies	-	-	500	500	341,352
Accounts receivable	2,920,958	-	-	2,920,958	1,639,783
Property tax receivable	844,399	-	-	844,399	455,047
Sales tax receivable	-	-	2,579,333	2,579,333	2,417,210
Inventories, at cost	417,602	-	-	417,602	373,479
Total assets	\$ 44,576,454	\$ 25,790	\$ 39,809,747	\$ 84,411,991	\$ 76,600,466
Liabilities:					
Accounts payable	314,309	-	342,181	656,490	260,055
Due to other funds	-	-	779,471	779,471	809,594
Advance payable	-	-	4,254,952	4,254,952	4,497,696
Due to other entities	74,150	-	-	74,150	14,150
Total liabilities	388,459	-	5,376,604	5,765,063	5,581,495
Deferred Inflows of Resources:					
Deferred property tax revenue	844,399	-	-	844,399	455,047
Unavailable revenue - accounts receivable	451,237	-	-	451,237	1,146,269
Total deferred inflows of resources	1,295,636	-	-	1,295,636	1,601,316
Fund balances:					
Nonspendable:					
Inventories	\$ 417,602	\$ -	\$ -	\$ 417,602	\$ 373,479
Restricted:					
General Government	2,325,277	-	-	2,325,277	2,206,818
Debt Service	-	25,790	-	25,790	25,790
Public Safety	20,799,057	-	-	20,799,057	19,830,397
Public Works	4,282,502	-	-	4,282,502	4,050,043
Health and Welfare	3,921,762	-	-	3,921,762	3,493,800
Culture and Recreation	112,526	-	-	112,526	59,596
Community Development	3,484,896	-	-	3,484,896	3,294,052
Capital Outlay	-	-	16,796,295	16,796,295	14,668,555
Committed:					
Public Safety	6,484,064	-	-	6,484,064	2,319,875
Capital Outlay	-	-	9,157,575	9,157,575	9,817,334
Assigned:					
Public Works	646,937	-	-	646,937	646,937
Public Safety	417,736	-	-	417,736	414,928
Capital Outlay	-	-	9,270,799	9,270,799	9,038,170
Unassigned	-	-	(791,526)	(791,526)	(822,119)
Total fund balance	42,892,359	25,790	34,433,143	77,351,292	69,417,655
Total liabilities, deferred inflows of resources and fund balances	\$ 44,576,454	\$ 25,790	\$ 39,809,747	\$ 84,411,991	\$ 76,600,466



[Page Intentionally Left Blank]



SEDGWICK COUNTY, KANSAS

Combining Balance Sheet Nonmajor Governmental Funds - Special Revenue Funds June 30, 2020

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Assets:				
Cash, including investments	\$ 3,484,896	\$ 2,035,636	\$ 4,489,247	\$ 1,826,632
Accounts receivable	-	-	2,907,575	-
Property tax receivable	238,565	99,094	140,470	74,532
Inventories, at cost	-	-	417,602	-
Total assets	\$ 3,723,461	\$ 2,134,730	\$ 7,954,894	\$ 1,901,164
Liabilities:				
Accounts payable	-	5,165	43,785	9,475
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
Total liabilities	-	5,165	43,785	9,475
Deferred Inflows of Resources:				
Deferred property tax revenue	238,565	99,094	140,470	74,532
Unavailable revenue - accounts receivable	-	-	451,237	-
Total deferred inflows of resources	238,565	99,094	591,707	74,532
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ 417,602	\$ -
Restricted:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	2,030,471	-	1,817,157
Culture and Recreation	-	-	-	-
Community Development	3,484,896	-	-	-
Committed:				
Public Safety	-	-	6,484,064	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	417,736	-
Unassigned	-	-	-	-
Total fund balance	3,484,896	2,030,471	7,319,402	1,817,157
Total liabilities, deferred inflows of resources and fund balances	\$ 3,723,461	\$ 2,134,730	\$ 7,954,894	\$ 1,901,164



Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 3,039,180	\$ 282,667	\$ 1,682,051	\$ 112,526	\$ 2,941,494	\$ 2,635,558
545	2,853	457	-	-	-
134,067	11,148	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,173,792</u>	<u>\$ 296,668</u>	<u>\$ 1,682,508</u>	<u>\$ 112,526</u>	<u>\$ 2,941,494</u>	<u>\$ 2,635,558</u>
-	-	4,164	-	25,889	202,638
-	-	-	-	-	-
74,150	-	-	-	-	-
<u>74,150</u>	<u>-</u>	<u>4,164</u>	<u>-</u>	<u>25,889</u>	<u>202,638</u>
134,067	11,148	-	-	-	-
-	-	-	-	-	-
<u>134,067</u>	<u>11,148</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	2,915,605	2,432,920
2,805,185	40,763	1,436,554	-	-	-
-	-	-	-	-	-
-	-	-	112,526	-	-
-	-	-	-	-	-
-	-	-	-	-	-
160,390	244,757	241,790	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,965,575</u>	<u>285,520</u>	<u>1,678,344</u>	<u>112,526</u>	<u>2,915,605</u>	<u>2,432,920</u>
<u>\$ 3,173,792</u>	<u>\$ 296,668</u>	<u>\$ 1,682,508</u>	<u>\$ 112,526</u>	<u>\$ 2,941,494</u>	<u>\$ 2,635,558</u>

(Continued)



SEDGWICK COUNTY, KANSAS

Combining Balance Sheet (continued)
Nonmajor Governmental Funds - Special Revenue Funds
 June 30, 2020

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Assets				
Cash, including investments	\$ 74,134	\$ 1,254,110	\$ 174,357	\$ 58,502
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
Total assets	<u>\$ 74,134</u>	<u>\$ 1,254,110</u>	<u>\$ 174,357</u>	<u>\$ 58,502</u>
Liabilities:				
Accounts payable	-	5,875	-	-
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
Total liabilities	<u>-</u>	<u>5,875</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources:				
Deferred property tax revenue	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ -	\$ -
Restricted:				
General Government	-	1,248,235	-	-
Public Safety	-	-	174,357	58,502
Public Works	-	-	-	-
Health and Welfare	74,134	-	-	-
Culture and Recreation	-	-	-	-
Community Development	-	-	-	-
Committed:				
Public Safety	-	-	-	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	<u>74,134</u>	<u>1,248,235</u>	<u>174,357</u>	<u>58,502</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 74,134</u>	<u>\$ 1,254,110</u>	<u>\$ 174,357</u>	<u>\$ 58,502</u>



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2020	2019
\$ 1,077,095	\$ 15,194,887	\$ 30,523	\$ 40,393,495	\$ 35,976,974
-	9,528	-	2,920,958	1,639,783
-	146,523	-	844,399	455,047
-	-	-	417,602	373,479
<u>\$ 1,077,095</u>	<u>\$ 15,350,938</u>	<u>\$ 30,523</u>	<u>\$ 44,576,454</u>	<u>\$ 38,445,283</u>
53	17,265	-	314,309	139,892
-	-	-	-	-
-	-	-	74,150	14,150
<u>53</u>	<u>17,265</u>	<u>-</u>	<u>388,459</u>	<u>154,042</u>
-	146,523	-	844,399	455,047
-	-	-	451,237	1,146,269
-	146,523	-	1,295,636	1,601,316
\$ -	\$ -	\$ -	\$ 417,602	\$ 373,479
1,077,042	-	-	2,325,277	2,206,818
-	15,187,150	30,523	20,799,057	19,830,397
-	-	-	4,282,502	4,050,043
-	-	-	3,921,762	3,493,800
-	-	-	112,526	59,596
-	-	-	3,484,896	3,294,052
-	-	-	6,484,064	2,319,876
-	-	-	646,937	646,937
-	-	-	417,736	414,928
-	-	-	-	-
<u>1,077,042</u>	<u>15,187,150</u>	<u>30,523</u>	<u>42,892,359</u>	<u>36,689,926</u>
<u>\$ 1,077,095</u>	<u>\$ 15,350,938</u>	<u>\$ 30,523</u>	<u>\$ 44,576,454</u>	<u>\$ 38,445,283</u>



SEDGWICK COUNTY, KANSAS

*Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2020*

	<u>Building and Equipment</u>	<u>Street, Bridge and Other</u>	<u>Sales Tax Road and Bridge</u>	<u>Road and Bridge Equipment</u>
Assets				
Cash, including investments	\$ -	\$ 3,240	\$ 14,445,679	\$ 201,320
Due from other agencies	-	-	500	-
Sales tax receivable	-	-	2,579,333	-
Total assets	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 17,025,512</u>	<u>\$ 201,320</u>
Liabilities:				
Accounts payable	12,055	-	229,217	-
Due to other funds	779,471	-	-	-
Advance payable	-	-	-	-
Total liabilities	<u>791,526</u>	<u>-</u>	<u>229,217</u>	<u>-</u>
Deferred Inflows of Resources:				
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted:				
Capital Outlay	\$ -	\$ -	\$ 16,796,295	\$ -
Committed:				
Capital Outlay	-	3,240	-	-
Assigned:				
Capital Outlay	-	-	-	201,320
Unassigned	(791,526)	-	-	-
Total fund balance	<u>(791,526)</u>	<u>3,240</u>	<u>16,796,295</u>	<u>201,320</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 17,025,512</u>	<u>\$ 201,320</u>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2020	2019
\$ 45,623	\$ 13,510,027	\$ 5,824,934	\$ 3,199,091	\$ 37,229,914	\$ 35,370,831
-	-	-	-	500	341,352
-	-	-	-	2,579,333	2,417,210
<u>\$ 45,623</u>	<u>\$ 13,510,027</u>	<u>\$ 5,824,934</u>	<u>\$ 3,199,091</u>	<u>\$ 39,809,747</u>	<u>\$ 38,129,393</u>
-	100,740	169	-	342,181	120,163
-	-	-	-	779,471	809,594
-	4,254,952	-	-	4,254,952	4,497,696
-	4,355,692	169	-	5,376,604	5,427,453
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 16,796,295	\$ 14,668,555
-	9,154,335	-	-	9,157,575	9,817,334
45,623	-	5,824,765	3,199,091	9,270,799	9,038,170
-	-	-	-	(791,526)	(822,119)
<u>45,623</u>	<u>9,154,335</u>	<u>5,824,765</u>	<u>3,199,091</u>	<u>34,433,143</u>	<u>32,701,940</u>
<u>\$ 45,623</u>	<u>\$ 13,510,027</u>	<u>\$ 5,824,934</u>	<u>\$ 3,199,091</u>	<u>\$ 39,809,747</u>	<u>\$ 38,129,393</u>



SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Six Months Ended June 30, 2020
(with comparative totals for the six months ended June 30, 2019)**

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2020	2019
Revenues					
Property taxes	\$ 40,240,507	\$ -	\$ -	\$ 40,240,507	\$ 37,959,132
Emergency telephone services taxes	1,608,872	-	-	1,608,872	1,490,320
Sales taxes	-	-	6,543,395	6,543,395	6,331,744
Other taxes	78,636	-	-	78,636	60,345
Intergovernmental	4,790,884	-	540,564	5,331,448	5,907,122
Charges for services	13,526,637	-	-	13,526,637	11,434,446
Uses of money and property	5,259	-	-	5,259	10,064
Licenses and permits	11,415	-	-	11,415	8,083
Other	92,043	-	152,497	244,540	251,045
Total revenues	<u>60,354,253</u>	<u>-</u>	<u>7,236,456</u>	<u>67,590,709</u>	<u>63,452,301</u>
Expenditures					
Current:					
General government	2,587,437	-	-	2,587,437	2,579,436
Public safety	22,184,161	-	-	22,184,161	21,502,709
Public works	5,535,332	-	-	5,535,332	6,062,027
Health and welfare	2,653,855	-	-	2,653,855	2,377,742
Culture and recreation	8,002	-	-	8,002	164
Community Development	4,085,613	-	-	4,085,613	4,005,503
Debt service:					
Capital outlay	-	-	12,149,364	12,149,364	7,047,255
Total expenditures	<u>37,294,590</u>	<u>-</u>	<u>12,149,364</u>	<u>49,443,954</u>	<u>43,660,147</u>
Excess (deficiency) of revenues over (under) expenditures	<u>23,059,663</u>	<u>-</u>	<u>(4,912,908)</u>	<u>18,146,755</u>	<u>19,792,154</u>
Other financing sources (uses)					
Transfers from other funds	77,392	-	6,172,822	6,250,214	4,630,753
Transfers to other funds	(560,511)	-	(75,603)	(636,114)	(2,034,516)
Total other financing sources (uses)	<u>(483,119)</u>	<u>-</u>	<u>6,097,219</u>	<u>5,614,100</u>	<u>3,590,116</u>
Net change in fund balances	22,576,544	-	1,184,311	23,760,855	23,382,270
Fund balances, beginning of year	<u>20,315,815</u>	<u>25,790</u>	<u>33,248,832</u>	<u>53,590,437</u>	<u>46,035,385</u>
Fund balances, end of period	<u>\$ 42,892,359</u>	<u>\$ 25,790</u>	<u>\$ 34,433,143</u>	<u>\$ 77,351,292</u>	<u>\$ 69,417,655</u>



[Page Intentionally Left Blank]



SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Six Months Ended June 30, 2020
(with comparative totals for the six months ended June 30, 2019)**

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Revenues				
Property taxes	\$ 7,561,009	\$ 3,158,305	\$ 4,640,706	\$ 2,352,341
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	87,223	-	-
Charges for services	-	3,213	8,357,612	-
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	678	1,188	9,447
Total revenues	<u>7,561,009</u>	<u>3,249,419</u>	<u>12,999,506</u>	<u>2,361,788</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	9,377,765	-
Public works	-	-	-	-
Health and welfare	-	1,660,012	-	993,843
Culture and recreation	-	-	-	-
Community Development	4,085,613	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>4,085,613</u>	<u>1,660,012</u>	<u>9,377,765</u>	<u>993,843</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,475,396</u>	<u>1,589,407</u>	<u>3,621,741</u>	<u>1,367,945</u>
Other financing (uses)				
Transfers from other funds	-	-	6	-
Transfers to other funds	-	-	-	(39,943)
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>6</u>	<u>(39,943)</u>
Net change in fund balances	3,475,396	1,589,407	3,621,747	1,328,002
Fund balances, beginning of year	<u>9,500</u>	<u>441,064</u>	<u>3,697,655</u>	<u>489,155</u>
Fund balances, end of period	<u>\$ 3,484,896</u>	<u>\$ 2,030,471</u>	<u>\$ 7,319,402</u>	<u>\$ 1,817,157</u>



Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 4,360,461	\$ 352,633	\$ -	\$ -	\$ -	\$ -
-	-	-	-	1,608,872	-
-	-	-	35,302	-	-
2,449,957	-	-	-	-	2,226,229
-	15,223	1,851,524	-	-	582,645
-	-	-	-	-	-
9,600	-	615	-	-	-
44,738	27	1,031	-	14,553	8,798
<u>6,864,756</u>	<u>367,883</u>	<u>1,853,170</u>	<u>35,302</u>	<u>1,623,425</u>	<u>2,817,672</u>
-	-	-	-	-	-
-	-	-	-	1,615,873	2,906,678
4,720,477	195,294	619,561	-	-	-
-	-	-	8,002	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,720,477</u>	<u>195,294</u>	<u>619,561</u>	<u>8,002</u>	<u>1,615,873</u>	<u>2,906,678</u>
<u>2,144,279</u>	<u>172,589</u>	<u>1,233,609</u>	<u>27,300</u>	<u>7,552</u>	<u>(89,006)</u>
74,055	-	-	1,543	-	-
-	-	-	-	-	-
<u>74,055</u>	<u>-</u>	<u>-</u>	<u>1,543</u>	<u>-</u>	<u>-</u>
2,218,334	172,589	1,233,609	28,843	7,552	(89,006)
747,241	112,931	444,735	83,683	2,908,053	2,521,926
<u>\$ 2,965,575</u>	<u>\$ 285,520</u>	<u>\$ 1,678,344</u>	<u>\$ 112,526</u>	<u>\$ 2,915,605</u>	<u>\$ 2,432,920</u>



SEDGWICK COUNTY, KANSAS

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

Nonmajor Special Revenue Funds

For the Six Months Ended June 30, 2020

(with comparative totals for the six months ended June 30, 2019)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Emergency telephone services taxes	-	-	-	-
Other taxes	43,334	-	-	-
Intergovernmental	-	27,475	-	-
Charges for services	-	2,154,277	3,539	18,692
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	3,733	-	-
Total revenues	<u>43,334</u>	<u>2,185,485</u>	<u>3,539</u>	<u>18,692</u>
Expenditures				
Current:				
General government	-	2,099,894	-	-
Public safety	-	-	-	4,463
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>-</u>	<u>2,099,894</u>	<u>-</u>	<u>4,463</u>
Excess (deficiency) of revenues over (under) expenditures	<u>43,334</u>	<u>85,591</u>	<u>3,539</u>	<u>14,229</u>
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	(517,718)	-	-
Total other financing (uses)	<u>-</u>	<u>(517,718)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	43,334	(432,127)	3,539	14,229
Fund balances, beginning of year	<u>30,800</u>	<u>1,680,362</u>	<u>170,818</u>	<u>44,273</u>
Fund balances, end of period	<u>\$ 74,134</u>	<u>\$ 1,248,235</u>	<u>\$ 174,357</u>	<u>\$ 58,502</u>



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2020	2019
\$ -	\$ 17,815,052	\$ -	\$ 40,240,507	\$ 37,959,132
-	-	-	1,608,872	1,490,320
-	-	-	78,636	60,345
-	-	-	4,790,884	4,721,466
533,493	6,419	-	13,526,637	11,434,446
5,259	-	-	5,259	10,064
-	1,200	-	11,415	8,083
15	7,485	350	92,043	132,809
<u>538,767</u>	<u>17,830,156</u>	<u>350</u>	<u>60,354,253</u>	<u>55,816,665</u>
487,543	-	-	2,587,437	2,579,436
-	8,279,382	-	22,184,161	21,502,709
-	-	-	5,535,332	6,062,027
-	-	-	2,653,855	2,377,742
-	-	-	8,002	164
-	-	-	4,085,613	4,005,503
-	219,869	-	219,869	81,087
-	20,321	-	20,321	4,224
<u>487,543</u>	<u>8,519,572</u>	<u>-</u>	<u>37,294,590</u>	<u>36,612,892</u>
51,224	9,310,584	350	23,059,663	19,203,773
-	1,788	-	77,392	6,070
(2,850)	-	-	(560,511)	(1,953,050)
(2,850)	1,788	-	(483,119)	(1,946,980)
48,374	9,312,372	350	22,576,544	17,256,793
<u>1,028,668</u>	<u>5,874,778</u>	<u>30,173</u>	<u>20,315,815</u>	<u>19,433,132</u>
<u>\$ 1,077,042</u>	<u>\$ 15,187,150</u>	<u>\$ 30,523</u>	<u>\$ 42,892,359</u>	<u>\$ 36,689,925</u>



SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Six Months Ended June 30, 2020
(with comparative totals for the six months ended June 30, 2019)

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Revenues				
Sales taxes	\$ -	\$ -	\$ 6,543,395	\$ -
Intergovernmental	-	-	527,229	-
Other revenue	-	-	29,932	-
Total revenues	<u>-</u>	<u>-</u>	<u>7,100,556</u>	<u>-</u>
Expenditures				
Capital outlay	-	-	7,101,607	-
Total expenditures	<u>-</u>	<u>-</u>	<u>7,101,607</u>	<u>-</u>
(Deficiency) of revenues (under) expenditures	<u>-</u>	<u>-</u>	<u>(1,051)</u>	<u>-</u>
Other financing sources (uses)				
Transfers from other funds	-	-	3,076,172	-
Transfers to other funds	-	-	-	-
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>3,076,172</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>3,075,121</u>	<u>-</u>
Fund balances (deficits), beginning of year	<u>(791,526)</u>	<u>3,240</u>	<u>13,721,174</u>	<u>201,320</u>
Fund balances (deficits), end of period	<u>\$ (791,526)</u>	<u>\$ 3,240</u>	<u>\$ 16,796,295</u>	<u>\$ 201,320</u>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2020	2019
\$ -	\$ -	\$ -	\$ -	\$ 6,543,395	\$ 6,331,744
-	13,335	-	-	540,564	1,185,656
-	122,534	31	-	152,497	118,236
-	135,869	31	-	7,236,456	7,635,636
-	3,235,579	1,752,133	60,045	12,149,364	7,047,255
-	3,235,579	1,752,133	60,045	12,149,364	7,047,255
-	(3,099,710)	(1,752,102)	(60,045)	(4,912,908)	588,381
-	3,096,650	-	-	6,172,822	4,624,683
-	(75,603)	-	-	(75,603)	(81,466)
-	-	-	-	-	993,879
-	3,021,047	-	-	6,097,219	5,537,096
-	(78,663)	(1,752,102)	(60,045)	1,184,311	6,125,477
45,623	9,232,998	7,576,867	3,259,136	33,248,832	26,576,463
<u>\$ 45,623</u>	<u>\$ 9,154,335</u>	<u>\$ 5,824,765</u>	<u>\$ 3,199,091</u>	<u>\$ 34,433,143</u>	<u>\$ 32,701,940</u>



SEDGWICK COUNTY, KANSAS

Combining Statement of Net Position Internal Service Funds June 30, 2020

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
Assets			
Current assets:			
Cash, including investments	\$ 14,096,790	\$ 7,805,584	\$ 4,521,272
Accounts receivable	-	-	-
Inventories, at cost	195,066	-	-
Total current assets	14,291,856	7,805,584	4,521,272
Noncurrent assets:			
Capital assets:			
Land	40,580	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	31,036,563	-	-
Less accumulated depreciation	(30,607,688)	-	-
Total capital assets (net of accumulated depreciation)	8,788,809	-	-
Total assets	23,080,665	7,805,584	4,521,272
Liabilities			
Current liabilities:			
Accounts payable	43,850	-	1,385
Estimated claims costs payable	-	2,100,000	-
Total current liabilities	43,850	2,100,000	1,385
Noncurrent liabilities:			
Estimated claims costs payable	-	-	1,776,300
Total liabilities	43,850	2,100,000	1,777,685
Net position			
Investment in capital assets	8,788,809	-	-
Unrestricted	14,248,006	5,705,584	2,743,587
Total net position	23,036,815	5,705,584	2,743,587
Total liabilities and net position	\$ 23,080,665	\$ 7,805,584	\$ 4,521,272



Risk Management Reserve	Totals	
	2020	2019
\$ 3,001,539	\$ 29,425,185	\$ 24,867,659
7,003	7,003	771
-	195,066	173,004
<u>3,008,542</u>	<u>29,627,254</u>	<u>25,041,434</u>
-	40,580	40,580
-	8,319,354	8,319,354
61,232	31,097,795	30,787,645
(61,232)	(30,668,920)	(28,709,389)
<u>-</u>	<u>8,788,809</u>	<u>10,438,190</u>
<u>3,008,542</u>	<u>38,416,063</u>	<u>35,479,624</u>
150	45,385	72,757
-	2,100,000	2,828,600
<u>150</u>	<u>2,145,385</u>	<u>2,901,357</u>
-	1,776,300	921,500
<u>150</u>	<u>3,921,685</u>	<u>3,822,857</u>
-	8,788,809	10,438,190
<u>3,008,392</u>	<u>25,705,569</u>	<u>21,218,577</u>
<u>3,008,392</u>	<u>34,494,378</u>	<u>31,656,767</u>
<u>\$ 3,008,542</u>	<u>\$ 38,416,063</u>	<u>\$ 35,479,624</u>



SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Six Months Ended June 30, 2020
(with comparative totals for the six months ended June 30, 2019)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
Operating revenues:			
Charges for services	\$ 3,764,360	\$ 18,401,126	\$ 878,583
Other revenue	23,603	38,387	300
Total operating revenues	<u>3,787,963</u>	<u>18,439,513</u>	<u>878,883</u>
Operating expenses:			
Salaries and benefits	441,811	56,579	94,728
Contractual services	202,630	250,140	88,645
Utilities	27,146	-	-
Supplies and fuel	1,259,657	8,656	24,740
Administrative charges	115,530	-	-
Depreciation	1,178,259	-	-
Claims expense	-	16,685,520	837,179
Other	-	-	-
Total operating expenses	<u>3,225,033</u>	<u>17,000,895</u>	<u>1,045,292</u>
Operating loss	<u>562,930</u>	<u>1,438,618</u>	<u>(166,409)</u>
Nonoperating revenues:			
Gain on sale of assets	194,685	-	-
Total nonoperating revenues	<u>194,685</u>	<u>-</u>	<u>-</u>
Income (loss) before transfers	757,615	1,438,618	(166,409)
Transfers			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Change in net position	757,615	1,438,618	(166,409)
Net position, beginning of year	<u>22,279,200</u>	<u>4,266,966</u>	<u>2,909,996</u>
Net position, end of period	<u>\$ 23,036,815</u>	<u>\$ 5,705,584</u>	<u>\$ 2,743,587</u>



Risk Management Reserve	Totals	
	2020	2019
\$ -	\$ 23,044,069	\$ 21,855,669
2,441,544	2,503,834	90,504
2,441,544	25,547,903	21,946,173
-	593,118	708,575
323,915	865,330	1,112,182
-	27,146	50,058
5,893	1,298,946	1,526,380
-	115,530	92,421
-	1,178,259	1,186,312
454,756	17,977,455	17,030,163
-	-	2,333
784,564	22,055,784	21,708,424
1,656,980	3,492,119	237,749
-	194,685	150,866
-	194,685	150,866
1,656,980	3,686,804	388,615
-	-	-
-	-	-
1,656,980	3,686,804	388,615
1,351,412	30,807,574	31,268,152
\$ 3,008,392	\$ 34,494,378	\$ 31,656,767



[Page Intentionally Left Blank]

