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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 Nine Months Ending September 30, 2020

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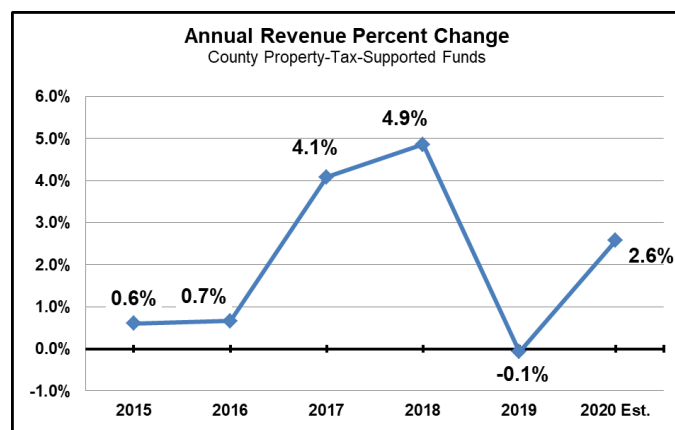


# Executive Summary

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 nine months of 2020, ending September 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. The 2021 planned targeted pay adjustments have been delayed indefinitely due to COVID-19. 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 third quarter of 2020 compared to the same time period in 2019. Increased revenues over the third quarter of 2020 were recorded in several categories, including current property taxes and other revenue. Overall, expenditures in County property-tax-supported funds decreased. These changes are explained within this report.



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

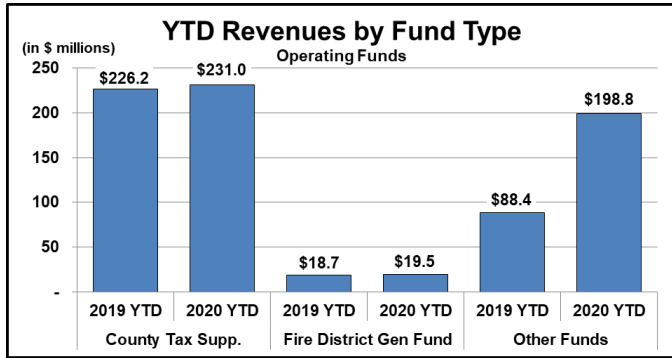
- **Revenues totaled \$231.0 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$4.8 million (2.1 percent) compared to the first three quarters of 2019.
- **Expenditures totaled \$193.6 million** for County property-tax-supported funds (excluding Fire District 1). This represents a decrease of \$5.1 million (2.6 percent) compared to the first three quarters of 2019.
- **For all County property-tax-supported funds (excluding Fire District 1), ending balances are projected to increase by \$4.6 million.** The year-end General Fund balance is anticipated to increase by \$2.8 million (3.9 percent), primarily due to a decrease in personnel, along with a \$6.4 million anticipated reimbursement from Coronavirus Aid, Relief, and Economic Security (CARES) Act funding for public health and public safety employee compensation.

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 third quarter of 2020 increased 34.8 percent (\$116.2 million) compared to the same timeframe last year due to Federal stimulus funding related to the COVID-19 pandemic through the CARES Act and other aid. In County property-tax-supported funds, collections increased \$4.8 million (2.1 percent) compared to the same timeframe in 2019.



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

County property-tax-supported funds revenue collections increased \$4.8 million (2.1 percent) compared to the same timeframe in 2019. The most significant increases occurred in current property taxes (\$6.1 million) and other revenue (\$1.6 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 other revenue is largely due to the timing of 2020 year-end transfers for bond and interest payments (\$0.8 million), and the completion of the 2019 year-end transfer from the Auto License Fund to the General Fund (\$0.5 million), in 2020 after 2019 books had closed.

The increases are partially offset by decreases in uses of money and property (\$2.0 million) and licenses and permits revenue (\$0.6 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 have decreased (\$2.1 million). The decrease in licenses and permits revenue is due to the economic slowdown due to COVID-19 (\$0.6 million), which was seen in licenses and permits filed with the Metropolitan Area Building and Construction Department (MABCD).

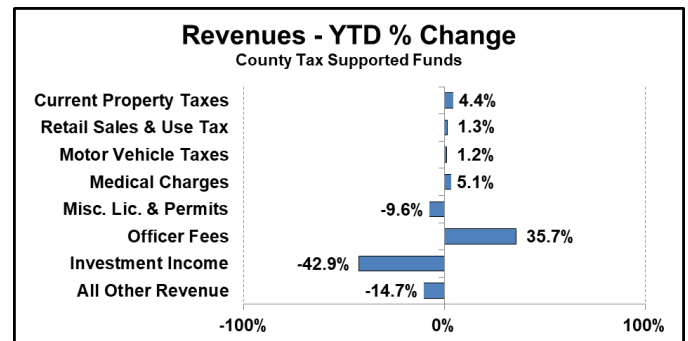
Fire District 1 revenue comes primarily from property taxes. Through the third quarter of 2020, revenue

collections of \$19.5 million were \$0.8 million (4.3 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 third quarter of 2020, all other County operating fund revenue increased 124.9 percent (\$110.4 million) compared to the same time period last year. The most significant increases occurred in intergovernmental revenue in non-property-tax funds (\$108.2 million) and in reimbursements in internal service funds (\$2.7 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), as well as \$9.3 million in pass-through Federal stimulus funds from the State. 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 (\$2.7 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 (\$3.3 million).

**Key Revenues – Property-Tax-Supported Funds**



Current property tax collections through the third quarter of 2020 increased \$6.1 million (4.4 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.

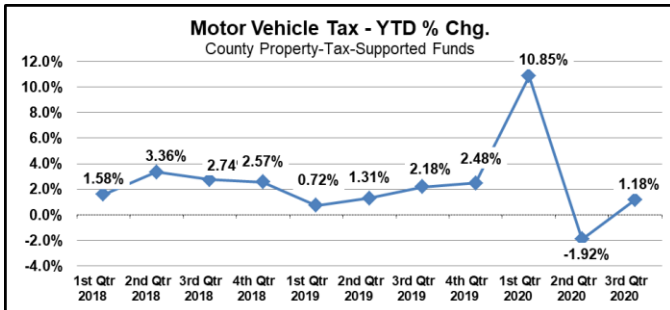
Retail sales and use tax collections increased \$0.3 million (1.3 percent), compared to the same timeframe in





2019. Collections in seven of nine 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 increased \$0.2 million (1.2 percent), compared to the same timeframe in 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 third quarter of 2020, collections increased \$0.6 million (5.1 percent) when compared to the same timeframe in 2019. The increase is largely attributable to an increase in insurance fees (\$0.9 million) and Medicare fees (\$0.2 million) collected on behalf of EMS which transitioned to an outsourced billing model in 2019.

MABCD licenses and permits revenue decreased by \$0.6 million (9.6 percent) compared to the same timeframe in 2019 as a result of the delay or cancellation of commercial projects due to COVID-19 concerns.

Officer fees increased \$1.1 million (35.7 percent) compared to the same timeframe in 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.

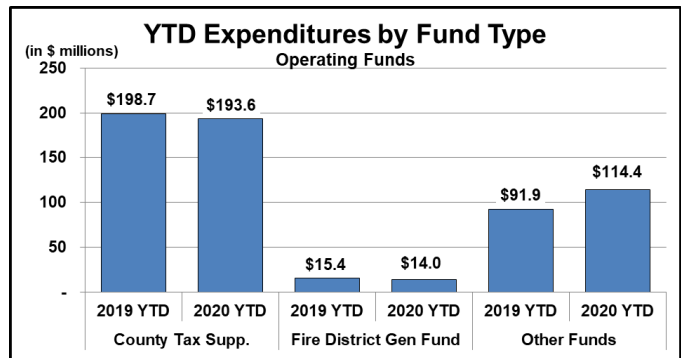
Investment income is required by State law to be deposited in the General Fund unless otherwise directed by statute to deposit earnings in a specific fund, such as the Register of Deeds Technology Fund. In some categories, relatively small increases in the amount can result in large percentage changes. Through the third quarter of 2020, investment income decreased \$2.0 million (42.9 percent), versus the same period of time in 2019.

All other revenue collections decreased \$4.7 million (14.7 percent) compared to the same timeframe in 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 (\$1.2 million) and due to the loss of gaming revenue from the Kansas Star Casino (\$0.4 million), both of which were driven primarily by the response to COVID-19.

**Expenditure Highlights:**

Total expenditures for all operating funds increased \$18.8 million (6.1 percent) through the third quarter of 2020. For all County property-tax-supported funds, expenditures decreased \$5.0 million (2.5 percent). Increases were recorded in commodities (\$1.2 million) and equipment (\$0.2 million), while decreases were recorded in debt service (\$3.7 million), contractals (\$1.5 million), transfers out (\$0.9 million), personnel (\$0.2 million), and capital improvements (\$0.1 million).

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



County property-tax-supported funds’ expenditures decreased \$5.1 million (2.5 percent) compared to the same timeframe in 2019.

Fire District 1 expenditures decreased \$1.4 million (8.8 percent) compared to the same timeframe in 2019.

All other operating funds’ expenditures increased \$22.5 million (24.5 percent) compared to the same timeframe in 2019.

**Key Expenditures — Property-Tax-Supported Funds**

Personnel expenditures decreased \$0.2 million (0.2 percent), compared to the same time period in 2019, primarily due to a decrease in overtime across departments County-wide.



	2015	2016	2017	2018	2019	2020
<b>KPERS - Retirement Rates</b>						
	10.41%	10.18%	8.96%	9.39%	9.89%	9.89%
<b>KP&amp;F - Retirement Rates</b>						
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 \$1.5 million (2.9 percent) compared to the same time period in 2019. The decrease is primarily due to a decrease in fee for service contracts (\$0.9 million) primarily by the Sheriff's Office due to a decrease in out-of-county housing fees, a decrease in financial professional services (\$0.5 million) primarily by EMS due to the timing of funds encumbered for billing services in 2019, and a decrease in economic development incentives (\$0.1 million) due to a one-time donation to the KVC Hope Lives Campaign in 2019.

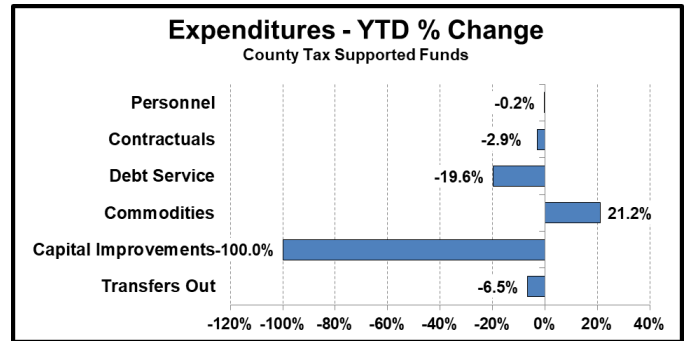
Debt payments decreased \$3.7 million (19.6 percent) compared to the same time period in 2019 due to the extraordinary bond redemption, or early payoff, of a 2009A bond issue in 2019.

Commodities expenditures increased \$1.2 million (21.2 percent) compared to the same time period in 2019. The increase is due to an increase in medical supplies (\$0.5 million) primarily by the Division of Finance for personal protective equipment (PPE) for COVID-19 response and reopening efforts, an increase in technology equipment (\$0.4 million) primarily by the Division of Information & Technology (I & T) for Technology Review Board (TRB) projects, an increase in custodial supplies (\$0.2 million) primarily by the Division of Finance for COVID-19 response and reopening efforts, as well as an increase in office supplies (\$0.1 million) primarily by the Division of Finance for extra supplies needed by departments in order to safely operate facilities and services.

Capital Improvement expenditures decreased \$0.1 million (100.0 percent) compared to the same time period in 2019. The decrease is due to the installation of bund beds at the Adult Detention Facility by the Sheriff's Office in 2019.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures increased by \$0.2 million (33.3 percent) compared to the same time period in 2019 primarily due to planned radio purchases by EMS.

Transfers to other funds decreased \$0.9 million (6.5 percent) compared to the same time period in 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 – operating increased \$0.1 million, primarily due to the timing of 2020 year-end transfers for bond and interest payments.



*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.*





## 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	
<b>Revenues</b>							
Property taxes	\$ 115,634,881	\$ 8,952,413	\$ 22,275,657	\$ 17,499,766	\$ -	\$ -	\$ 164,362,716
Motor vehicle taxes	14,374,293	1,760,607	2,748,522	1,836,971	-	-	20,720,393
Local retail sales & use tax	25,815,944	-	-	-	-	-	25,815,944
All other taxes	311,960	529,227	-	-	3,378,064	-	4,219,251
Licenses & permits	6,344,279	-	14,312	5,755	48,602	-	6,412,948
Intergovernmental	2,484,409	119,038	4,696,164	76,570	152,384,885	-	159,761,067
Charges for services	12,227,711	-	15,804,840	1,643,385	23,381,145	47,080,256	100,137,337
Fines & forfeitures	157,434	-	-	-	116,036	-	273,470
Miscellaneous	2,918,422	-	33,032	95,556	155,032	922,294	4,124,336
Reimbursements	5,908,522	-	39,015	4,172	87,946	2,810,401	8,850,055
Uses of money & property	6,712,050	-	-	150,000	276,803	256,026	7,394,878
Transfers in & other proceeds	7,148,598	2,772,761	1,558,926	2,000	8,521,961	1,929,010	21,933,256
<b>Total</b>	<b>200,038,503</b>	<b>14,134,046</b>	<b>47,170,468</b>	<b>21,314,175</b>	<b>188,350,473</b>	<b>52,997,986</b>	<b>524,005,652</b>
<b>Expenditures</b>							
Personnel	118,982,861	-	22,372,123	14,853,566	60,176,173	1,265,485	217,650,208
Contractual	48,051,563	20,000	19,419,298	1,742,999	91,997,075	41,036,362	202,267,296
Debt Service	-	15,252,688	-	679,553	-	-	15,932,241
Commodities	10,780,675	-	1,756,068	738,801	21,078,732	3,166,698	37,520,975
Capital improvements	5,000	-	-	-	-	4,025,000	4,030,000
Capital outlay	743,838	-	584,290	1,280,666	5,178,971	2,745,368	10,533,133
Transfers to other funds	18,683,769	-	129,999	813,760	4,450,625	-	24,078,153
<b>Total</b>	<b>197,247,706</b>	<b>15,272,688</b>	<b>44,261,778</b>	<b>20,109,346</b>	<b>182,881,576</b>	<b>52,238,913</b>	<b>512,012,006</b>
<b>Net change in fund balance</b>	<b>2,790,797</b>	<b>(1,138,642)</b>	<b>2,908,690</b>	<b>1,204,829</b>	<b>5,468,898</b>	<b>759,073</b>	<b>11,993,646</b>
<b>Actual beginning fund balance</b>	71,784,045	2,158,420	3,042,020	6,271,718	29,066,927	24,544,643	136,867,773
<b>Ending Fund Balance</b>	<b>\$ 74,574,842</b>	<b>\$ 1,019,778</b>	<b>\$ 5,950,710</b>	<b>\$ 7,476,547</b>	<b>\$ 34,535,825</b>	<b>\$ 25,303,716</b>	<b>\$ 148,861,419</b>

### Year-End Fund Balance:

**General Fund:** Revenues are estimated to exceed expenditures by \$2.8 million at year-end, primarily due to a decrease in personnel. 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. Additionally, the General Fund is anticipated to receive a \$6.4 million reimbursement from CARES for eligible personnel expenses.

**Debt Service Funds:** Expenditures from debt service funds are estimated to be \$1.1 million more than revenues. This is the result of a strategic draw-down of fund balance to a targeted level.

**Special Revenue Funds–Property Tax Supported:** These funds are expected to increase by \$2.9 million by year-end, primarily due to a projected decrease in personnel by Emergency Medical Services (EMS) due to turnover as well as a \$1.5 million reimbursement from CARES funding for eligible personnel expenses. The COMCARE Tax Fund will also be reimbursed \$25,013.

**Fire District 1:** The Fire District 1 Fund is expected to increase \$1.2 million, primarily due to an increase in charges for services due to a 2020 revised fire protection service agreement with Textron.

**Special Revenue Funds–Non Property Tax Supported:** These funds are estimated to increase by \$5.5 million. This is primarily due to a \$6.6 million reimbursement to COMCARE from CARES funds for personnel expenses.

**Enterprise and Internal Service Funds:** The fund balances within this fund group are estimated to increase \$0.8 million by the end of the year. This is primarily due to an increase in reimbursements in the Risk Management fund for reimbursement for hail damage at the Sedgwick County Zoo; it is expected that these reimbursements will be used to pay for Zoo repair work in the coming months, potentially into 2021.





*Sedgwick County...  
working for you*

General Fund

# General Fund

**2020**

Quarter Financial Report

sedgwickcounty.org

2020

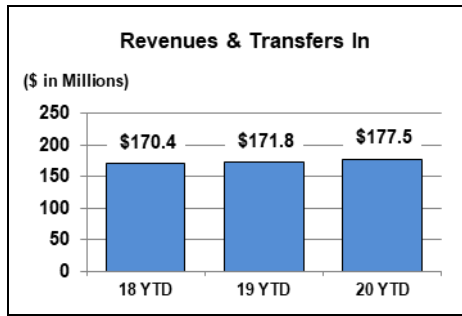
To Provide Quality Public Services

Division of Finance - 316-660-7591

525 N. Main #823 - Wichita, KS 67203

# General Fund

## Major Revenues

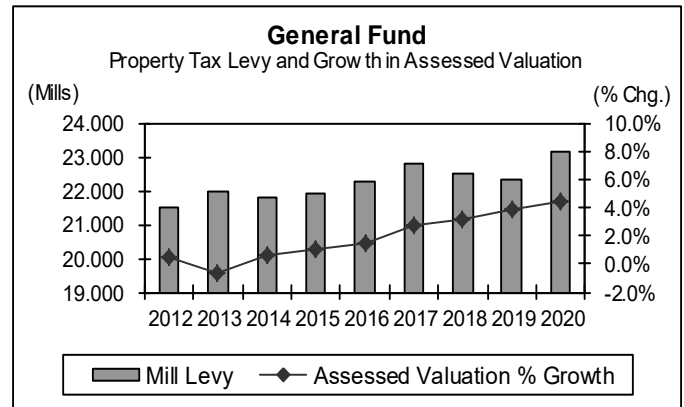


**Total revenues** in the General Fund through the third quarter of 2020 totaled \$177.5 million, an increase of \$5.7 million (3.3 percent) compared to the same timeframe in 2019. While the effects of COVID-19 have not yet had much impact on revenue collections, it is anticipated that financial conditions 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 (\$8.6 million), transfers in from other funds (\$0.7 million), and local retail sales and use tax (\$0.3 million). The increase in current property taxes is due to an increase in assessed valuation, as well as a higher mill levy rate for the General Fund in 2020 over 2019. 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 increase in local retail sales and use tax is largely due to an increase in consumer spending.

The increases were partially offset by decreases in uses of money and property (\$2.0 million), charges for services (\$0.9 million), and licenses and permits (\$0.6 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 due to a concerted effort to reduce population related to COVID-19. The decrease in

licenses and permits is due to the economic slowdown due to COVID-19. 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 third quarter of 2020, \$113.1 million in current property taxes had been collected, an increase of \$8.6 million (8.2 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 third quarter of 2020 increased \$0.3 million (1.3 percent), compared to 2019. Collections in seven of nine 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%
July	2,573,491	2,599,059	0.99%
August	2,488,208	2,861,437	15.00%
September	2,763,981	2,498,909	-9.59%
<b>Total</b>	<b>22,702,491</b>	<b>22,987,128</b>	<b>1.25%</b>



**Motor vehicle tax** collections were \$10.8 million through the third quarter of 2020, a nominal increase of \$39,238 (0.4 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.

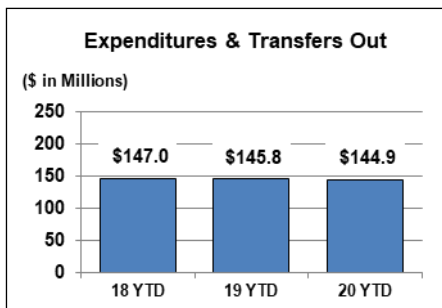
**Intergovernmental** revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with juvenile Corrections programs and from the City of Wichita for the County's portion of the merged code operation, though 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 decrease of \$0.1 million (20.2 percent), compared to the first three quarters 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 \$9.4 million collected through the third quarter of 2020 was \$0.9 million (8.6 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 (\$1.2 million) related to COVID-19.

**Uses of Money and Property** revenue, which includes investment income, decreased \$2.0 million (24.4 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 third quarter of 2020, \$0.7 million in revenue was captured in this category, compared to \$9,115 revenue during the same time period in 2019 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.

**Major Expenditures**



Actual year-to-date expenditures through the third quarter of 2020 decreased \$0.8 million compared to the same time period in 2019. Increases were recorded in commodities (\$1.0 million) and personnel (\$0.1 million), but were offset by decreases in contractals (\$1.2 million), transfers (\$0.7 million), and debt service (\$0.1 million).

**Personnel** costs increased \$0.1 million (0.6 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 (\$0.7 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	\$ 58,735,815	\$ 59,361,655		1.07%
Overtime	3,544,895	2,765,862		-21.98%
Bonus Payment	463,763	-		-100.00%
Allowances	64,078	55,601		-13.23%
FICA - OASDI	3,802,521	3,762,273		-1.06%
FICA - HI	890,884	881,093		-1.10%
Health/Dental Ins.	13,488,382	14,216,420		5.40%
Retirement	7,628,797	7,403,258		-2.96%
Workers' Comp.	360,674	697,295		93.33%
Unemployment Tax	90,805	56,108		-38.21%
Vac. Sell as Benefits	79,372	95,846		20.75%
Donated Leave	15,227	3,256		-78.61%
Wireless Allowance	92,077	93,519		1.57%
Flex Spending Contr.	65,288	48,149		-26.25%
Call Back/On Call	74,707	64,560		-13.58%
<b>Total</b>	<b>\$ 89,397,287</b>	<b>\$ 89,504,896</b>		<b>0.12%</b>

**Contractual services** expenditures decreased \$1.2 million (3.2 percent) through the third quarter of 2020, compared to the same timeframe in 2019. The decrease is primarily due to a decrease in fee for service contracts (\$0.9 million) primarily by the Sheriff's Office due to a decrease in out-of-county housing fees, a decrease in travel expense (\$0.2 million) across departments County-wide, as well as a decrease in economic development incentives (\$0.1 million) due to a one-time donation to the KVC Hope Lives Campaign in 2019.

**Commodity** expenditures increased \$1.0 million through the third quarter of 2020 when compared to the same timeframe in 2019. The increase is primarily due to 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 increase in technology equipment (\$0.3 million) by Information & Technology (I & T) for Technology Review Board (TRB) projects, as well as an

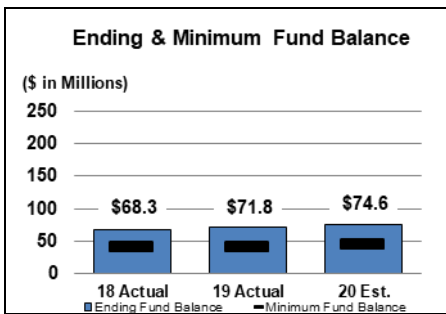


increase in operating supplies (\$0.3 million) across departments County-wide.

**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

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The General Fund 2020 beginning budgetary fund balance of \$71.8 million is estimated to increase by \$2.8 million (3.9 percent) by the end of 2020, primarily due to a decrease in personnel. 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. Additionally, the General Fund is anticipated to receive a \$6.4 million reimbursement from CARES for eligible personnel expenses. At the beginning of 2020, available fund balance was in excess of \$16 million.



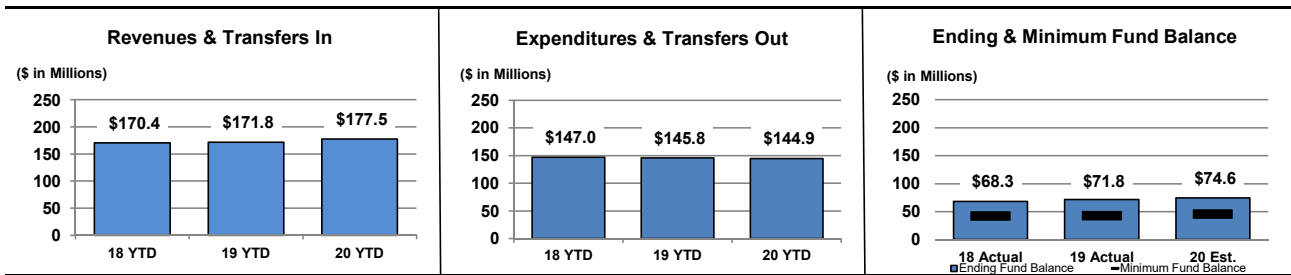


# General Fund

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 September 2020 increased \$5.7 million versus the same time period in 2019, specifically in current property taxes (\$8.6 million), transfers in from other funds (\$0.7 million), and local retail sales and use tax (\$0.3 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 increase in local retail sales and use tax is largely due to an increase in consumer spending. The increases were partially offset by decreases in uses of money and property (\$2.0 million), charges for services (\$0.9 million), and licenses and permits (\$0.6 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 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 economic slowdown due to COVID-19.

Expenditures decreased \$0.8 million compared to the same period in 2019, specifically in contractals (\$1.2 million) and transfers out (\$0.7 million). The decrease in contractals is largely due to a decrease in service contract fees by the Sheriff's Office due to a decrease in out-of-county housing costs. The decrease in transfers out is due to a decrease in cash funded capital improvement projects in 2020 compared to 2019. The decreases were partially offset by increases in commodities (\$1.0 million) and equipment (\$0.2 million). The increase in commodities is largely due to the purchase of medical supplies for COVID-19 related expenses. The increase in equipment is largely due to the purchase of operating equipment for Technology Review Board (TRB) related projects.



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

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

	2019 YTD		2020 YTD		Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 104,511,484	\$ 112,636,031	\$ 112,636,031	\$ 113,099,293	\$ 113,414,553	\$ 778,523
Back Prop. Taxes & Ref. Warrants	2,006,319	2,091,089	2,091,089	1,933,906	2,220,328	129,238
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	10,745,645	15,164,374	15,164,374	10,784,883	14,374,293	(790,082)
Local Retail Sales & Use Tax	22,702,491	31,109,078	31,109,078	22,987,128	25,815,944	(5,293,134)
All Other Taxes	282,699	385,073	385,073	228,691	311,960	(73,113)
Licenses & Permits	6,219,425	8,780,231	8,780,231	5,648,548	6,344,279	(2,435,951)
Intergovernmental	545,443	917,618	917,618	435,215	2,484,409	1,566,791
Charges for Services	10,321,944	15,751,956	15,751,956	9,438,695	12,227,711	(3,524,245)
Fines & Forfeitures	93,257	81,746	81,746	122,961	157,434	75,688
Miscellaneous	1,967,992	2,998,028	2,998,028	1,766,328	2,918,422	(79,606)
Reimbursements	4,227,063	6,321,134	6,321,134	4,224,877	5,908,522	(412,613)
Uses of Money & Property	8,194,909	5,016,372	5,016,372	6,195,916	6,712,050	1,695,678
Transfers In & Other Proceeds	9,115	148,647	148,647	679,135	7,148,598	6,999,951
<b>Total Revenues &amp; Transfers In</b>	<b>171,827,785</b>	<b>201,401,377</b>	<b>201,401,377</b>	<b>177,545,577</b>	<b>200,038,503</b>	<b>(1,362,874)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 89,397,287	\$ 126,795,547	\$ 127,279,973	\$ 89,504,896	\$ 118,982,861	\$ (8,297,112)
Contractuals	37,978,686	70,761,574	69,168,818	36,771,993	48,051,563	(21,117,256)
Debt Service	94,738	-	-	-	-	-
Commodities	4,470,037	10,381,994	11,496,513	5,472,081	10,780,675	(715,839)
Capital Improvement	132,192	862,238	5,000	-	5,000	-
Capital Outlay	120,425	810,662	804,162	303,972	743,838	(60,324)
Transfers Out	13,557,008	17,488,735	18,346,283	12,852,303	18,683,769	337,486
<b>Total Expenditures &amp; Transfers Out</b>	<b>145,750,373</b>	<b>227,100,750</b>	<b>227,100,750</b>	<b>144,905,245</b>	<b>197,247,706</b>	<b>(29,853,044)</b>
<b>Net Change in Fund Balance</b>	<b>26,077,412</b>	<b>(25,699,373)</b>	<b>(25,699,373)</b>	<b>32,640,333</b>	<b>2,790,797</b>	<b>(31,215,919)</b>
<b>Actual Beginning Fund Balance</b>	<b>68,309,488</b>	<b>71,784,045</b>	<b>71,784,045</b>	<b>71,784,045</b>	<b>71,784,045</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 94,386,900</b>	<b>\$ 46,084,672</b>	<b>\$ 46,084,672</b>	<b>\$ 104,424,378</b>	<b>\$ 74,574,842</b>	<b>\$ (31,215,919)</b>



# General Fund

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

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

	2019 YTD			2020 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Expenditures and Interfund Transfers Out By Department</b>						
<b>General Government</b>						
<b>County Commission</b>						
Personnel	607,322	823,985	823,985	606,314	763,052	(60,933)
Contractuals	92,337	106,419	107,919	42,902	84,823	(23,096)
Debt Service	-	-	-	-	-	-
Commodities	12,993	18,381	18,381	2,239	14,863	(3,518)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Commission</b>	<b>712,652</b>	<b>948,785</b>	<b>950,285</b>	<b>651,455</b>	<b>862,738</b>	<b>(87,547)</b>
<b>County Manager</b>						
Personnel	1,119,040	1,622,219	1,622,219	1,140,916	1,462,847	(159,373)
Contractuals	250,009	299,225	377,225	246,733	346,198	(31,027)
Debt Service	-	-	-	-	-	-
Commodities	19,183	45,110	45,110	8,457	39,186	(5,924)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Manager</b>	<b>1,388,232</b>	<b>1,966,554</b>	<b>2,044,554</b>	<b>1,396,106</b>	<b>1,848,230</b>	<b>(196,324)</b>
<b>County Counselor</b>						
Personnel	963,463	1,376,638	1,376,638	975,282	1,251,657	(124,980)
Contractuals	227,278	328,100	328,100	190,208	305,960	(22,140)
Debt Service	-	-	-	-	-	-
Commodities	13,580	48,098	48,098	3,938	34,886	(13,212)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Counselor</b>	<b>1,204,321</b>	<b>1,752,836</b>	<b>1,752,836</b>	<b>1,169,428</b>	<b>1,592,503</b>	<b>(160,333)</b>
<b>County Clerk</b>						
Personnel	757,222	1,323,650	1,323,650	823,326	1,069,755	(253,895)
Contractuals	7,603	17,600	17,600	4,403	4,955	(12,645)
Debt Service	-	-	-	-	-	-
Commodities	2,327	9,460	9,460	3,566	7,904	(1,556)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Clerk</b>	<b>767,153</b>	<b>1,350,710</b>	<b>1,350,710</b>	<b>831,296</b>	<b>1,082,614</b>	<b>(268,096)</b>
<b>Register of Deeds</b>						
Personnel	825,984	1,127,405	1,127,405	815,408	1,063,115	(64,291)
Contractuals	9,217	17,530	17,530	1,632	5,326	(12,204)
Debt Service	-	-	-	-	-	-
Commodities	19,682	24,735	24,735	5,908	21,565	(3,170)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Register of Deeds</b>	<b>854,883</b>	<b>1,169,670</b>	<b>1,169,670</b>	<b>822,947</b>	<b>1,090,006</b>	<b>(79,665)</b>
<b>Election Commissioner</b>						
Personnel	574,553	1,385,549	1,400,535	847,362	1,555,540	155,005
Contractuals	489,739	608,657	608,657	489,429	552,940	(55,717)
Debt Service	-	-	-	-	-	-
Commodities	24,582	84,811	84,811	73,335	121,672	36,861
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Election Commissioner</b>	<b>1,088,874</b>	<b>2,079,017</b>	<b>2,094,003</b>	<b>1,410,126</b>	<b>2,230,152</b>	<b>136,149</b>



# General Fund

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

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

	2019 YTD			2020 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>General Government (Continued)</b>						
<b>Division of Human Resources</b>						
Personnel	917,143	1,276,449	1,387,117	951,316	1,269,013	(118,104)
Contractuals	171,572	130,227	137,227	82,435	106,978	(30,249)
Debt Service	-	-	-	-	-	-
Commodities	18,717	43,334	36,334	12,542	24,632	(11,702)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Division of Human Resources</b>	<b>1,107,432</b>	<b>1,450,010</b>	<b>1,560,678</b>	<b>1,046,294</b>	<b>1,400,623</b>	<b>(160,055)</b>
<b>Division of Finance</b>						
Personnel	2,197,003	3,162,696	3,355,298	2,398,467	3,437,219	81,921
Contractuals	772,423	1,048,590	2,185,988	1,355,870	1,490,569	(695,419)
Debt Service	94,738	-	-	-	-	-
Commodities	50,920	104,053	1,024,051	921,053	965,007	(59,044)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Division of Finance</b>	<b>3,115,085</b>	<b>4,315,339</b>	<b>6,565,337</b>	<b>4,675,391</b>	<b>5,892,795</b>	<b>(672,541)</b>
<b>Budgeted Transfers</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	667,289	667,289	-	-	(667,289)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	832,711	832,711	-	1,929,010	1,096,299
<b>Total Budgeted Transfers</b>	<b>-</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>-</b>	<b>1,929,010</b>	<b>429,010</b>
<b>Contingency Reserves</b>						
Personnel	-	1,189,879	1,189,879	-	(300,557)	(1,490,436)
Contractuals	-	21,350,000	17,608,542	-	1,115,000	(16,493,542)
Debt Service	-	-	-	-	-	-
Commodities	-	75,133	75,133	-	-	(75,133)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Contingency Reserves</b>	<b>-</b>	<b>22,615,012</b>	<b>18,873,554</b>	<b>-</b>	<b>814,443</b>	<b>(18,059,111)</b>
<b>County Appraiser</b>						
Personnel	3,276,319	4,660,685	4,660,685	3,355,674	4,443,872	(216,812)
Contractuals	194,695	227,526	227,526	133,150	158,578	(68,948)
Debt Service	-	-	-	-	-	-
Commodities	64,422	85,565	85,565	42,079	76,693	(8,872)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Appraiser</b>	<b>3,535,436</b>	<b>4,973,776</b>	<b>4,973,776</b>	<b>3,530,902</b>	<b>4,679,144</b>	<b>(294,632)</b>
<b>County Treasurer</b>						
Personnel	946,490	1,198,368	1,198,368	887,044	1,150,886	(47,483)
Contractuals	35,690	68,700	68,700	29,354	36,198	(32,502)
Debt Service	-	-	-	-	-	-
Commodities	18,309	86,676	86,676	22,588	37,823	(48,853)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Treasurer</b>	<b>1,000,489</b>	<b>1,353,744</b>	<b>1,353,744</b>	<b>938,987</b>	<b>1,224,906</b>	<b>(128,838)</b>



# General Fund

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

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

	2019 YTD			2020 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>General Government (Continued)</b>						
<b>Metropolitan Area Planning Dept.</b>						
Personnel	-	-	-	-	-	-
Contractuals	652,319	659,364	659,364	494,523	659,364	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Metropolitan Area Plann. Dept.</b>	<b>652,319</b>	<b>659,364</b>	<b>659,364</b>	<b>494,523</b>	<b>659,364</b>	<b>-</b>
<b>Facilities Department</b>						
Personnel	1,766,869	2,675,519	2,660,533	1,702,717	2,224,791	(435,742)
Contractuals	3,189,242	4,269,660	4,242,660	3,006,949	3,807,187	(435,473)
Debt Service	-	-	-	-	-	-
Commodities	422,166	545,620	572,620	446,086	489,456	(83,164)
Capital Improvements	-	49,152	-	-	-	-
Capital Outlay	38,341	-	-	-	-	-
Transfers Out	382,777	-	49,152	49,152	49,152	-
<b>Total Facilities Department</b>	<b>5,799,394</b>	<b>7,539,951</b>	<b>7,524,965</b>	<b>5,204,904</b>	<b>6,570,585</b>	<b>(954,380)</b>
<b>Central Services</b>						
Personnel	1,045,829	1,418,465	1,410,465	1,055,120	1,375,934	(34,531)
Contractuals	102,229	114,280	142,280	97,165	109,330	(32,950)
Debt Service	-	-	-	-	-	-
Commodities	850,702	1,213,211	1,193,211	705,056	1,229,516	36,305
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Central Services</b>	<b>1,998,760</b>	<b>2,745,956</b>	<b>2,745,956</b>	<b>1,857,341</b>	<b>2,714,780</b>	<b>(31,176)</b>
<b>Division of Information &amp; Technology</b>						
Personnel	5,431,426	7,671,845	7,577,864	5,439,448	7,092,391	(485,473)
Contractuals	2,500,376	3,662,353	3,708,736	3,107,079	3,547,788	(160,948)
Debt Service	-	-	-	-	-	-
Commodities	76,614	768,906	824,504	651,221	718,305	(106,199)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	436,192	428,192	173,861	427,011	(1,181)
Transfers Out	-	-	-	-	-	-
<b>Total Division of Info. &amp; Tech.</b>	<b>8,008,416</b>	<b>12,539,296</b>	<b>12,539,296</b>	<b>9,371,608</b>	<b>11,785,496</b>	<b>(753,800)</b>
<b>Public Safety</b>						
<b>Office of the Medical Director</b>						
Personnel	303,769	407,985	707,785	343,256	706,839	(945)
Contractuals	31,086	47,129	96,541	46,669	91,149	(5,391)
Debt Service	-	-	-	-	-	-
Commodities	2,809	11,189	38,269	9,533	38,179	(90)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Office of the Medical Director</b>	<b>337,665</b>	<b>466,303</b>	<b>842,595</b>	<b>399,458</b>	<b>836,167</b>	<b>(6,427)</b>
<b>Emergency Communications</b>						
Personnel	4,369,035	6,642,014	6,642,014	4,580,582	6,363,267	(278,747)
Contractuals	18,263	48,282	57,282	46,954	47,771	(9,512)
Debt Service	-	-	-	-	-	-
Commodities	63,394	3,090,947	3,081,947	44,266	3,075,571	(6,376)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Emergency Communications</b>	<b>4,450,692</b>	<b>9,781,243</b>	<b>9,781,243</b>	<b>4,671,801</b>	<b>9,486,609</b>	<b>(294,635)</b>



# General Fund

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

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

	2019 YTD		2020 YTD		Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Public Safety (Continued)</b>						
<b>Emergency Management</b>						
Personnel	201,489	266,767	266,767	140,894	185,260	(81,507)
Contractuals	100,277	145,859	145,859	101,151	139,796	(6,063)
Debt Service	-	-	-	-	-	-
Commodities	19,326	17,860	17,550	11,251	14,816	(2,734)
Capital Improvements	-	110,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	114,500	-	110,310	110,000	110,000	(310)
<b>Total Emergency Management</b>	<b>435,591</b>	<b>540,486</b>	<b>540,486</b>	<b>363,296</b>	<b>449,871</b>	<b>(90,615)</b>
<b>Reg. Forensic Science Center</b>						
Personnel	2,536,642	3,696,679	3,696,679	2,434,238	3,263,893	(432,786)
Contractuals	359,769	397,778	399,778	337,272	375,464	(24,314)
Debt Service	-	-	-	-	-	-
Commodities	306,278	404,742	402,742	326,476	332,233	(70,509)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total RFSC</b>	<b>3,202,689</b>	<b>4,499,199</b>	<b>4,499,199</b>	<b>3,097,986</b>	<b>3,971,591</b>	<b>(527,609)</b>
<b>Department of Corrections</b>						
Personnel	7,524,471	11,305,082	11,305,082	7,635,988	9,861,693	(1,443,389)
Contractuals	1,001,970	1,372,395	1,382,061	983,492	1,210,650	(171,411)
Debt Service	-	-	-	-	-	-
Commodities	641,356	976,342	966,676	506,527	759,439	(207,237)
Capital Improvements	-	198,086	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	1,120,505	825,000	1,023,086	520,877	520,877	(502,209)
<b>Total Department of Corrections</b>	<b>10,288,301</b>	<b>14,676,904</b>	<b>14,676,904</b>	<b>9,646,884</b>	<b>12,352,658</b>	<b>(2,324,246)</b>
<b>Sheriff's Office</b>						
Personnel	33,224,654	43,379,293	43,379,293	33,076,422	44,258,877	879,584
Contractuals	10,419,848	13,512,964	14,303,464	9,229,307	14,491,124	187,660
Debt Service	-	-	-	-	-	-
Commodities	533,854	669,050	778,550	686,398	839,189	60,639
Capital Improvements	101,712	-	-	-	-	-
Capital Outlay	38,164	335,970	335,970	147,236	316,827	(19,143)
Transfers Out	2,992	15,366	15,366	9,928	20,366	5,000
<b>Total Sheriff's Office</b>	<b>44,321,223</b>	<b>57,912,643</b>	<b>58,812,643</b>	<b>43,149,291</b>	<b>59,926,383</b>	<b>1,113,740</b>
<b>District Attorney</b>						
Personnel	8,490,763	11,999,312	11,999,312	8,388,818	10,922,119	(1,077,193)
Contractuals	437,377	575,598	586,173	427,312	518,696	(67,477)
Debt Service	-	-	-	-	-	-
Commodities	105,896	158,796	148,221	55,689	124,401	(23,820)
Capital Improvements	25,193	-	-	-	-	-
Capital Outlay	13,215	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total District Attorney</b>	<b>9,072,444</b>	<b>12,733,706</b>	<b>12,733,706</b>	<b>8,871,818</b>	<b>11,565,216</b>	<b>(1,168,490)</b>
<b>District Court</b>						
Personnel	54,838	75,037	75,037	33,487	43,548	(31,489)
Contractuals	2,625,470	2,972,556	2,952,556	1,944,960	2,826,199	(126,357)
Debt Service	-	-	-	-	-	-
Commodities	458,921	579,267	599,267	390,040	566,770	(32,497)
Capital Improvements	5,287	5,000	5,000	-	5,000	-
Capital Outlay	-	15,000	15,000	-	-	(15,000)
Transfers Out	-	-	-	-	-	-
<b>Total District Court</b>	<b>3,144,516</b>	<b>3,646,860</b>	<b>3,646,860</b>	<b>2,368,487</b>	<b>3,441,517</b>	<b>(205,343)</b>





# General Fund

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

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

	2019 YTD		2020 YTD		Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Public Safety (Continued)</b>						
<b>Crime Prevention Fund</b>						
Personnel	-	-	-	-	-	-
Contractuals	524,203	582,383	582,083	486,830	582,083	-
Debt Service	-	-	-	-	-	-
Commodities	597	-	300	(470)	300	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Crime Prevention Fund</b>	<b>524,800</b>	<b>582,383</b>	<b>582,383</b>	<b>486,360</b>	<b>582,383</b>	<b>-</b>
<b>MABCD</b>						
Personnel	2,132,198	3,608,700	3,608,700	2,263,851	2,943,518	(665,182)
Contractuals	3,252,507	4,544,164	4,542,664	3,471,014	3,875,109	(667,555)
Debt Service	-	-	-	-	-	-
Commodities	34,140	87,425	87,425	38,978	64,004	(23,421)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	23,500	25,000	(17,124)	-	(25,000)
Transfers Out	-	94,256	94,256	94,256	94,256	(0)
<b>Total MABCD</b>	<b>5,418,846</b>	<b>8,358,045</b>	<b>8,358,045</b>	<b>5,850,975</b>	<b>6,976,888</b>	<b>(1,381,158)</b>
<b>Courthouse Police</b>						
Personnel	923,049	1,392,546	1,392,546	903,275	1,184,049	(208,497)
Contractuals	11,007	25,233	25,233	10,183	24,702	(531)
Debt Service	-	-	-	-	-	-
Commodities	26,038	15,867	15,867	2,093	14,298	(1,569)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Courthouse Police</b>	<b>960,095</b>	<b>1,433,646</b>	<b>1,433,646</b>	<b>915,551</b>	<b>1,223,049</b>	<b>(210,597)</b>
<b>Public Works</b>						
<b>Budget Transfers - Local Sales Tax</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	11,351,245	15,554,539	15,554,539	11,493,564	15,293,245	(261,294)
<b>Total Budget Transfers</b>	<b>11,351,245</b>	<b>15,554,539</b>	<b>15,554,539</b>	<b>11,493,564</b>	<b>15,293,245</b>	<b>(261,294)</b>
<b>Drainage</b>						
Personnel	393,066	517,903	517,903	388,703	506,311	(11,592)
Contractuals	1,373,711	1,451,805	1,485,805	1,380,156	1,482,488	(3,316)
Debt Service	-	-	-	-	-	-
Commodities	3,766	5,500	5,500	4,256	5,270	(230)
Capital Improvements	-	500,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	500,000	-	500,000	500,000	500,000	-
<b>Total Drainage</b>	<b>2,270,543</b>	<b>2,475,208</b>	<b>2,509,208</b>	<b>2,273,116</b>	<b>2,494,069</b>	<b>(15,139)</b>



# General Fund

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

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

	2019 YTD			2020 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Public Works (Continued)</b>						
<b>Environmental Resources</b>						
Personnel	57,062	80,978	80,978	60,588	79,137	(1,841)
Contractuals	44,930	49,331	49,331	41,196	45,641	(3,690)
Debt Service	-	-	-	-	-	-
Commodities	542	4,331	4,331	619	1,036	(3,295)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Environmental Resources</b>	<b>102,535</b>	<b>134,640</b>	<b>134,640</b>	<b>102,403</b>	<b>125,814</b>	<b>(8,827)</b>
<b>Health &amp; Human Services</b>						
<b>COMCARE</b>						
Personnel	787,114	1,305,282	1,305,282	645,804	853,076	(452,205)
Contractuals	269,883	293,144	293,144	208,763	262,315	(30,829)
Debt Service	-	-	-	-	-	-
Commodities	107,983	141,246	141,246	104,889	122,752	(18,494)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	7,385	7,385	-	7,385	-
<b>Total COMCARE</b>	<b>1,164,980</b>	<b>1,747,057</b>	<b>1,747,057</b>	<b>959,457</b>	<b>1,245,528</b>	<b>(501,528)</b>
<b>CDDO</b>						
Personnel	-	-	-	-	-	-
Contractuals	1,330,892	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	-	-	-	-	-	-
<b>Total CDDO</b>	<b>1,330,892</b>	<b>2,306,590</b>	<b>2,306,590</b>	<b>1,873,903</b>	<b>2,306,590</b>	<b>-</b>
<b>Department on Aging</b>						
Personnel	-	-	-	-	-	-
Contractuals	315,162	431,258	431,258	428,559	431,258	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	84,989	159,478	159,478	74,526	159,478	-
<b>Total Department on Aging</b>	<b>400,151</b>	<b>590,736</b>	<b>590,736</b>	<b>503,084</b>	<b>590,736</b>	<b>-</b>
<b>Health Department</b>						
Personnel	2,587,373	3,806,608	3,806,608	2,623,028	3,428,900	(377,708)
Contractuals	633,405	789,884	827,283	569,080	669,723	(157,560)
Debt Service	-	-	-	-	-	-
Commodities	416,566	738,735	701,336	196,449	684,682	(16,654)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	22,801	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Health Department</b>	<b>3,660,144</b>	<b>5,335,227</b>	<b>5,335,227</b>	<b>3,388,557</b>	<b>4,783,306</b>	<b>(551,922)</b>
<b>Culture &amp; Recreation</b>						
<b>Sedgwick County Parks Dept.</b>						
Personnel	353,583	535,445	535,445	346,097	457,231	(78,214)
Contractuals	236,188	319,555	268,562	219,714	322,873	54,311
Debt Service	-	-	-	-	-	-
Commodities	153,804	218,017	269,010	196,642	255,099	(13,912)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	7,905	-	-	(0)	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Sedgwick County Parks Dept.</b>	<b>751,480</b>	<b>1,073,017</b>	<b>1,073,017</b>	<b>762,453</b>	<b>1,035,202</b>	<b>(37,815)</b>



# General Fund

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

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

	2019 YTD		2020 YTD		Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Culture &amp; Recreation (Continued)</b>						
<b>Sedgwick County Zoo</b>						
Personnel	4,774,833	6,521,015	6,521,015	4,453,201	5,821,402	(699,613)
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	-	-	-	-	-	-
<b>Total Sedgwick County Zoo</b>	<b>7,175,733</b>	<b>8,921,235</b>	<b>8,921,235</b>	<b>6,853,421</b>	<b>8,221,622</b>	<b>(699,613)</b>
<b>Exploration Place</b>						
Personnel	154,463	199,210	196,547	149,829	194,150	(2,397)
Contractuals	2,020,601	2,020,930	2,023,593	1,906,490	2,009,491	(14,102)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Exploration Place</b>	<b>2,175,064</b>	<b>2,220,140</b>	<b>2,220,140</b>	<b>2,056,318</b>	<b>2,203,641</b>	<b>(16,499)</b>
<b>Community Programs</b>						
Personnel	-	-	-	-	-	-
Contractuals	409,472	317,472	322,472	312,472	322,472	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Community Programs</b>	<b>409,472</b>	<b>317,472</b>	<b>322,472</b>	<b>312,472</b>	<b>322,472</b>	<b>-</b>
<b>Community Development</b>						
<b>Extension Council</b>						
Personnel	-	-	-	-	-	-
Contractuals	825,481	825,481	825,481	619,111	825,481	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Extension Council</b>	<b>825,481</b>	<b>825,481</b>	<b>825,481</b>	<b>619,111</b>	<b>825,481</b>	<b>-</b>
<b>Economic Development</b>						
Personnel	100,219	142,340	128,340	38,439	50,077	(78,263)
Contractuals	504,763	1,809,248	1,809,248	409,516	512,280	(1,296,968)
Debt Service	-	-	-	-	-	-
Commodities	568	9,587	9,587	377	1,128	(8,459)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Economic Development</b>	<b>605,550</b>	<b>1,961,175</b>	<b>1,947,175</b>	<b>448,332</b>	<b>563,484</b>	<b>(1,383,691)</b>
<b>Community Programs</b>						
Personnel	-	-	-	-	-	-
Contractuals	136,793	46,795	46,795	35,838	46,795	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Community Programs</b>	<b>136,793</b>	<b>46,795</b>	<b>46,795</b>	<b>35,838</b>	<b>46,795</b>	<b>-</b>



# General Fund

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

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

	2019 YTD		2020 YTD		Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Total Expenditures & Transfers Out	145,750,373	227,100,750	227,100,750	144,905,245	197,247,706	(29,853,044)
Net Change in Fund Balance	26,077,412	(25,699,373)	(25,699,373)	32,640,333	2,790,797	(31,215,919)
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>\$ 94,386,900</u>	<u>\$ 46,084,672</u>	<u>\$ 46,084,672</u>	<u>\$ 104,424,378</u>	<u>\$ 74,574,842</u>	<u>\$ (31,215,919)</u>





*Sedgwick County...  
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Budgetary Accounts

# Budgetary Accounts

**2020**

Quarter Financial Report

sedgwickcounty.org

2020

To Provide Quality Public Services

Division of Finance - 316-660-7591

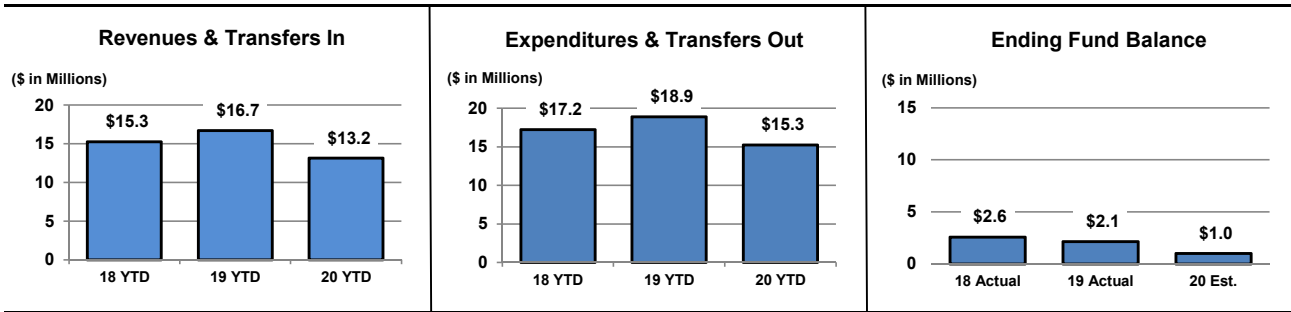
525 N. Main #823 - Wichita, KS 67203



# 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 September 30, 2020, with comparative actuals ending September 30, 2019

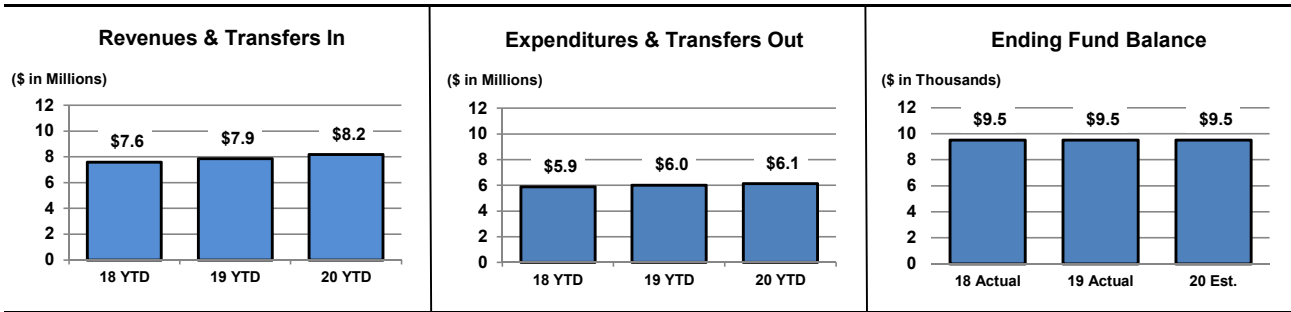
	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 12,957,748	\$ 8,596,567	\$ 8,596,567	\$ 8,664,012	\$ 8,675,762	\$ 79,195
Back Prop. Taxes & Ref. Warrants	239,561	261,449	261,449	234,504	276,651	15,201
Special Assessment Prop. Taxes	567,660	436,148	436,148	523,227	529,227	93,079
Motor Vehicle Taxes	1,250,839	1,860,908	1,860,908	1,332,105	1,760,607	(100,301)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	126,198	85,000	85,000	24,182	119,038	34,038
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	1,549,011	2,772,761	2,772,761	2,373,370	2,772,761	-
<b>Total Revenues &amp; Transfers In</b>	<b>16,691,016</b>	<b>14,012,833</b>	<b>14,012,833</b>	<b>13,151,400</b>	<b>14,134,046</b>	<b>121,212</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	-	20,000	20,000	-	20,000	-
Debt Service	18,884,389	15,252,688	15,252,688	15,251,327	15,252,688	(0)
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>18,884,389</b>	<b>15,272,688</b>	<b>15,272,688</b>	<b>15,251,327</b>	<b>15,272,688</b>	<b>(0)</b>
<b>Net Change in Fund Balance</b>	<b>(2,193,373)</b>	<b>(1,259,855)</b>	<b>(1,259,855)</b>	<b>(2,099,927)</b>	<b>(1,138,642)</b>	<b>121,212</b>
<b>Actual Beginning Fund Balance</b>	<b>2,574,880</b>	<b>2,132,630</b>	<b>2,132,630</b>	<b>2,132,630</b>	<b>2,132,630</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 381,507</b>	<b>\$ 872,775</b>	<b>\$ 872,775</b>	<b>\$ 32,703</b>	<b>\$ 993,988</b>	<b>\$ 121,212</b>



# 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 September 30, 2020, with comparative actuals ending September 30, 2019

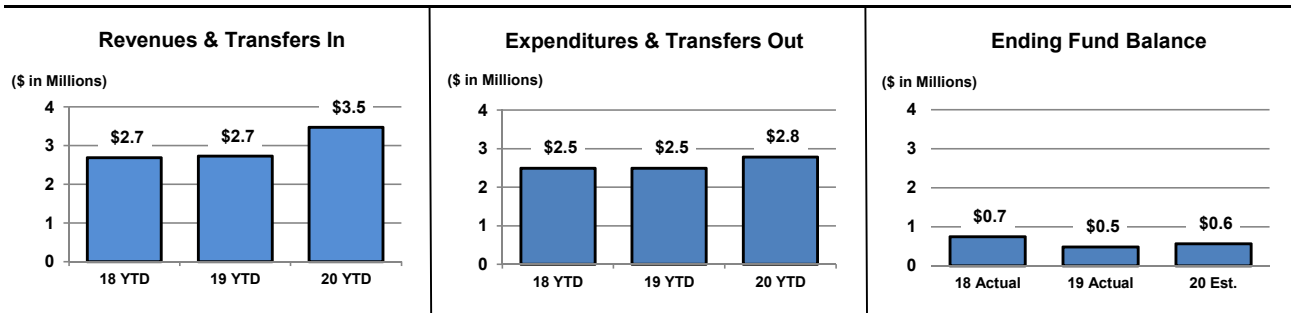
	2019 YTD	2020 YTD				
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 7,017,057	\$ 7,305,210	\$ 7,305,210	\$ 7,328,091	\$ 7,346,916	\$ 41,707
Back Prop. Taxes & Ref. Warrants	134,432	141,579	141,579	130,081	149,811	8,232
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	715,043	1,017,182	1,017,182	723,703	963,997	(53,185)
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	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>7,866,532</b>	<b>8,812,557</b>	<b>8,812,557</b>	<b>8,181,875</b>	<b>8,460,724</b>	<b>(351,833)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	6,008,254	8,703,173	8,703,173	6,128,419	8,460,724	(242,449)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>6,008,254</b>	<b>8,703,173</b>	<b>8,703,173</b>	<b>6,128,419</b>	<b>8,460,724</b>	<b>(242,449)</b>
<b>Net Change in Fund Balance</b>	<b>1,858,278</b>	<b>109,384</b>	<b>109,384</b>	<b>2,053,456</b>	<b>(0)</b>	<b>(594,282)</b>
<b>Actual Beginning Fund Balance</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,867,778</b>	<b>\$ 118,884</b>	<b>\$ 118,884</b>	<b>\$ 2,062,956</b>	<b>\$ 9,500</b>	<b>\$ (594,282)</b>



# 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 September 30, 2020, with comparative actuals ending September 30, 2019

	2019 YTD		2020 YTD		Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 2,310,275	\$ 3,090,287	\$ 3,090,287	\$ 3,096,999	\$ 3,107,925	\$ 17,638
Back Prop. Taxes & Ref. Warrants	49,164	46,627	46,627	44,545	49,338	2,711
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	238,172	337,435	337,435	238,372	320,217	(17,218)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	130,832	174,445	174,445	87,223	210,634	36,189
Charges for Services	-	-	-	6,666	7,452	7,452
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	678	742	742
Reimbursements	20	-	-	-	20	20
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	25,013	25,013
<b>Total Revenues &amp; Transfers In</b>	<b>2,728,463</b>	<b>3,648,794</b>	<b>3,648,794</b>	<b>3,474,481</b>	<b>3,721,340</b>	<b>72,547</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,088,657	\$ 1,973,780	\$ 1,973,780	\$ 1,223,728	\$ 1,857,079	\$ (116,701)
Contractuals	1,366,941	1,866,750	1,866,750	1,510,467	1,692,360	(174,390)
Debt Service	-	-	-	-	-	-
Commodities	34,427	125,373	125,373	46,868	89,662	(35,711)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,490,024</b>	<b>3,965,903</b>	<b>3,965,903</b>	<b>2,781,063</b>	<b>3,639,101</b>	<b>(326,802)</b>
<b>Net Change in Fund Balance</b>	<b>238,439</b>	<b>(317,110)</b>	<b>(317,110)</b>	<b>693,419</b>	<b>82,239</b>	<b>(254,256)</b>
<b>Actual Beginning Fund Balance</b>	<b>741,098</b>	<b>483,508</b>	<b>483,508</b>	<b>483,508</b>	<b>483,508</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 979,537</b>	<b>\$ 166,398</b>	<b>\$ 166,398</b>	<b>\$ 1,176,927</b>	<b>\$ 565,747</b>	<b>\$ (254,256)</b>

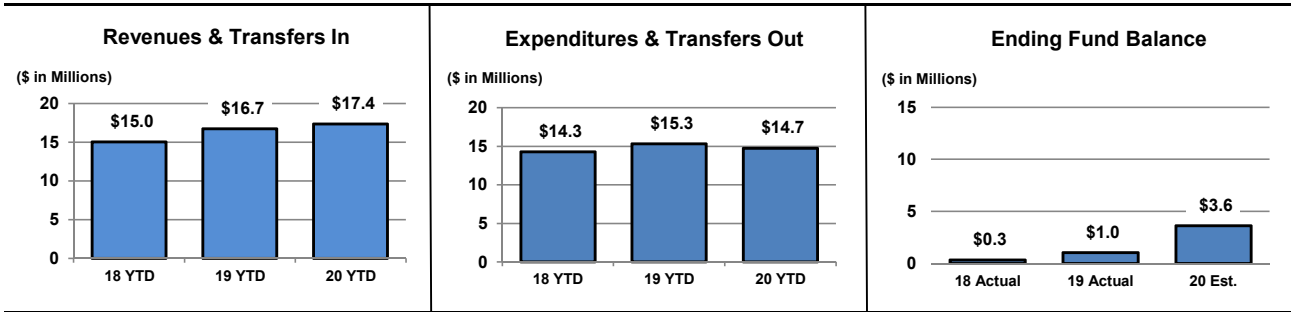


# Emergency Medical Services

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 September 30, 2020, with comparative actuals ending September 30, 2019

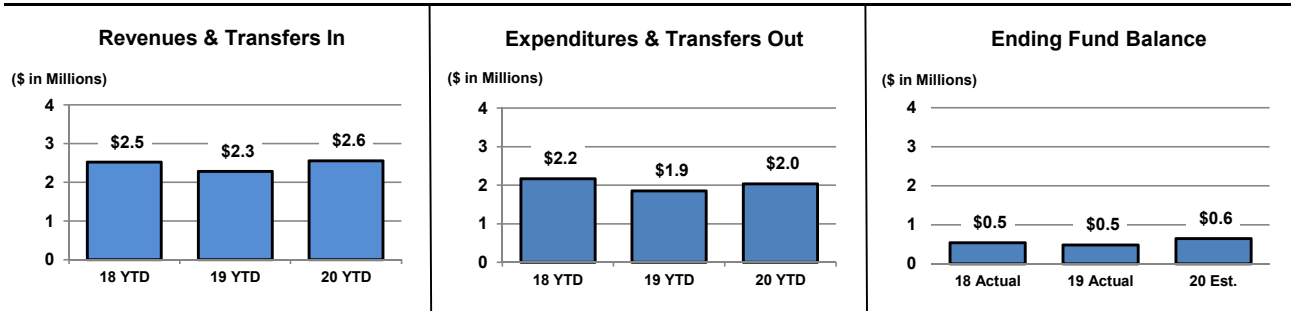
	2019 YTD		2020 YTD		Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 4,953,673	\$ 4,456,475	\$ 4,456,475	\$ 4,475,287	\$ 4,481,746	\$ 25,272
Back Prop. Taxes & Ref. Warrants	61,356	99,955	99,955	76,439	105,767	5,812
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	417,268	715,610	715,610	506,345	677,774	(37,835)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	11,308,815	15,877,332	15,877,332	12,305,061	15,637,944	(239,388)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,665	355	355	1,158	3,343	2,988
Reimbursements	128	1,014	1,014	40	129	(885)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	6	1,459,858	1,459,858
<b>Total Revenues &amp; Transfers In</b>	<b>16,742,906</b>	<b>21,150,740</b>	<b>21,150,740</b>	<b>17,364,337</b>	<b>22,366,561</b>	<b>1,215,821</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 11,280,993	\$ 16,059,336	\$ 16,059,336	\$ 10,896,201	\$ 14,217,873	\$ (1,841,462)
Contractuals	2,904,121	3,816,773	3,816,773	2,215,945	3,775,289	(41,484)
Debt Service	-	-	-	-	-	-
Commodities	904,886	1,438,455	1,438,455	1,053,737	1,210,270	(228,185)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	222,263	584,290	584,290	582,174	584,290	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>15,312,263</b>	<b>21,898,853</b>	<b>21,898,853</b>	<b>14,748,056</b>	<b>19,787,721</b>	<b>(2,111,132)</b>
<b>Net Change in Fund Balance</b>	<b>1,430,643</b>	<b>(748,113)</b>	<b>(748,113)</b>	<b>2,616,281</b>	<b>2,578,840</b>	<b>(895,311)</b>
<b>Actual Beginning Fund Balance</b>	<b>332,820</b>	<b>1,036,948</b>	<b>1,036,948</b>	<b>1,036,948</b>	<b>1,036,948</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,763,463</b>	<b>\$ 288,835</b>	<b>\$ 288,835</b>	<b>\$ 3,653,229</b>	<b>\$ 3,615,788</b>	<b>\$ (895,311)</b>



# 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 September 30, 2020, with comparative actuals ending September 30, 2019

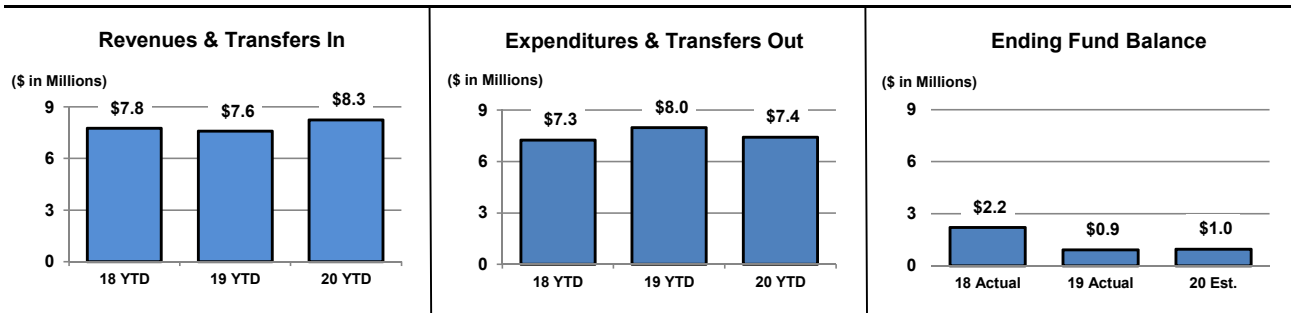
	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 2,002,319	\$ 2,278,373	\$ 2,278,373	\$ 2,286,259	\$ 2,293,564	\$ 15,191
Back Prop. Taxes & Ref. Warrants	45,929	40,397	40,397	40,327	42,746	2,349
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	236,161	290,936	290,936	208,471	275,846	(15,090)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	5,839	5,942	5,942
Charges for Services	-	-	-	3,638	3,822	3,822
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	130	97	97	7,958	8,432	8,335
Reimbursements	-	31	31	1,749	1,834	1,803
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,284,539</b>	<b>2,609,833</b>	<b>2,609,833</b>	<b>2,554,240</b>	<b>2,632,185</b>	<b>22,352</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 456,207	\$ 774,113	\$ 774,113	\$ 469,094	\$ 662,154	\$ (111,959)
Contractuals	1,332,539	1,782,404	1,782,404	1,488,021	1,658,068	(124,336)
Debt Service	-	-	-	-	-	-
Commodities	4,913	26,056	26,056	8,215	21,715	(4,341)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	63,718	253,924	253,924	67,631	129,999	(123,925)
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,857,377</b>	<b>2,836,497</b>	<b>2,836,497</b>	<b>2,032,960</b>	<b>2,471,935</b>	<b>(364,562)</b>
<b>Net Change in Fund Balance</b>	<b>427,162</b>	<b>(226,664)</b>	<b>(226,664)</b>	<b>521,280</b>	<b>160,250</b>	<b>(342,210)</b>
<b>Actual Beginning Fund Balance</b>	<b>542,064</b>	<b>481,314</b>	<b>481,314</b>	<b>481,314</b>	<b>481,314</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 969,226</b>	<b>\$ 254,650</b>	<b>\$ 254,650</b>	<b>\$ 1,002,594</b>	<b>\$ 641,564</b>	<b>\$ (342,210)</b>



# 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 September 30, 2020, with comparative actuals ending September 30, 2019

	2019 YTD		2020 YTD		Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 3,368,295	\$ 4,244,925	\$ 4,244,925	\$ 4,259,697	\$ 4,276,089	\$ 31,164
Back Prop. Taxes & Ref. Warrants	82,528	67,958	67,958	69,403	71,909	3,951
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	377,538	490,890	490,890	349,178	465,703	(25,188)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	9,750	8,036	8,036	13,200	14,312	6,276
Intergovernmental	3,630,813	4,966,074	4,966,074	3,437,653	4,479,588	(486,486)
Charges for Services	61,300	-	-	-	63,139	63,139
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	14,782	23,337	23,337	14,440	19,802	(3,536)
Reimbursements	35,743	51,347	51,347	34,760	37,031	(14,316)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	6,070	-	-	74,055	74,055	74,055
<b>Total Revenues &amp; Transfers In</b>	<b>7,586,818</b>	<b>9,852,568</b>	<b>9,852,568</b>	<b>8,252,385</b>	<b>9,501,627</b>	<b>(350,940)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 4,124,761	\$ 6,326,634	\$ 6,326,634	\$ 4,078,067	\$ 5,360,828	\$ (965,807)
Contractuals	3,056,768	3,860,061	3,860,286	3,031,715	3,743,715	(116,571)
Debt Service	-	-	-	-	-	-
Commodities	277,115	573,269	496,347	313,533	350,896	(145,451)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	322,139	-	76,697	-	-	(76,697)
Transfers Out	200,000	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>7,980,783</b>	<b>10,759,965</b>	<b>10,759,965</b>	<b>7,423,315</b>	<b>9,455,439</b>	<b>(1,304,526)</b>
<b>Net Change in Fund Balance</b>	<b>(393,965)</b>	<b>(907,397)</b>	<b>(907,397)</b>	<b>829,070</b>	<b>46,188</b>	<b>(1,655,466)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,203,459</b>	<b>911,097</b>	<b>911,097</b>	<b>911,097</b>	<b>911,097</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,809,494</b>	<b>\$ 3,700</b>	<b>\$ 3,700</b>	<b>\$ 1,740,167</b>	<b>\$ 957,285</b>	<b>\$ (1,655,466)</b>

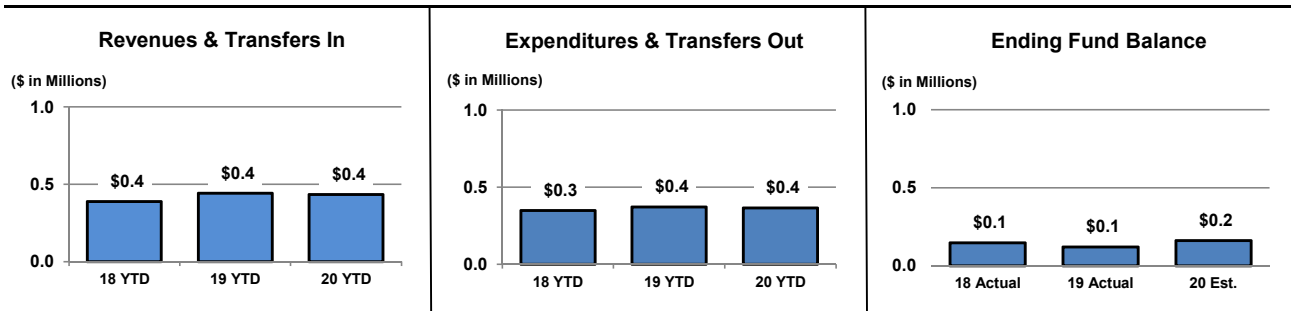




# Noxious Weeds

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 September 30, 2020, with comparative actuals ending September 30, 2019

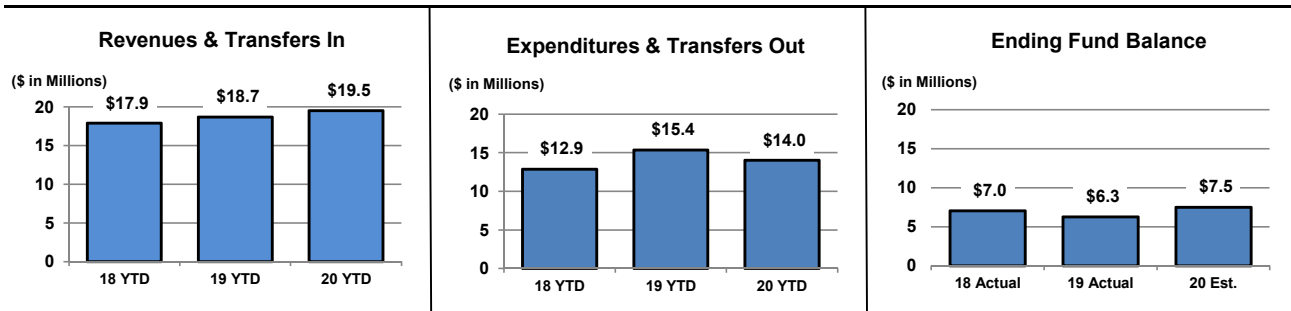
	2019 YTD		2020 YTD		Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 327,354	\$ 341,074	\$ 341,074	\$ 341,962	\$ 342,855	\$ 1,781
Back Prop. Taxes & Ref. Warrants	6,253	6,607	6,607	5,960	6,991	384
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	30,845	47,468	47,468	33,623	44,987	(2,482)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	78,050	89,718	89,718	51,168	92,484	2,766
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	687	714	714
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>442,502</b>	<b>484,868</b>	<b>484,868</b>	<b>433,401</b>	<b>488,030</b>	<b>3,163</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 234,501	\$ 338,271	\$ 338,271	\$ 210,191	\$ 274,189	\$ (64,082)
Contractuals	80,747	101,573	101,573	76,974	89,142	(12,431)
Debt Service	-	-	-	-	-	-
Commodities	56,671	99,629	99,629	78,491	83,525	(16,104)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>371,919</b>	<b>539,473</b>	<b>539,473</b>	<b>365,657</b>	<b>446,857</b>	<b>(92,616)</b>
<b>Net Change in Fund Balance</b>	<b>70,583</b>	<b>(54,605)</b>	<b>(54,605)</b>	<b>67,744</b>	<b>41,173</b>	<b>(89,453)</b>
<b>Actual Beginning Fund Balance</b>	<b>147,315</b>	<b>119,653</b>	<b>119,653</b>	<b>119,653</b>	<b>119,653</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 217,898</b>	<b>\$ 65,048</b>	<b>\$ 65,048</b>	<b>\$ 187,397</b>	<b>\$ 160,826</b>	<b>\$ (89,453)</b>



# 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 September 30, 2020, with comparative actuals ending September 30, 2019

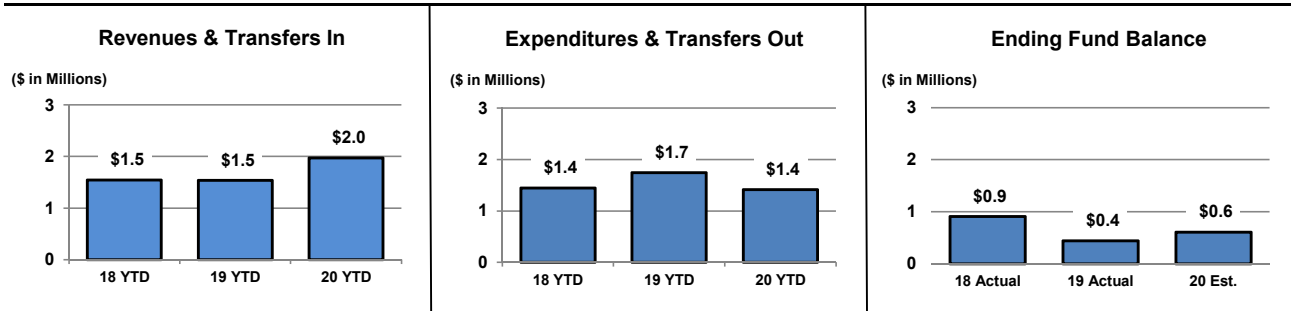
	2019 YTD		2020 YTD		Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 16,752,768	\$ 17,188,616	\$ 17,188,616	\$ 17,230,410	\$ 17,250,394	\$ 61,778
Back Prop. Taxes & Ref. Warrants	198,941	276,485	276,485	202,804	249,372	(27,113)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	1,335,608	1,905,667	1,905,667	1,356,309	1,836,971	(68,696)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	4,270	5,367	5,367	5,205	5,755	388
Intergovernmental	-	45,802	45,802	-	76,570	30,768
Charges for Services	382,657	842,907	842,907	641,139	1,643,385	800,478
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	25,230	123,613	123,613	94,634	95,556	(28,057)
Reimbursements	4,131	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	-	-	-	1,789	2,000	2,000
<b>Total Revenues &amp; Transfers In</b>	<b>18,703,605</b>	<b>20,622,749</b>	<b>20,622,749</b>	<b>19,534,768</b>	<b>21,314,175</b>	<b>691,426</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 11,057,447	\$ 15,219,152	\$ 15,271,152	\$ 11,216,612	\$ 14,853,566	\$ (417,586)
Contractuals	1,422,365	2,024,813	1,922,813	1,357,155	1,742,999	(179,815)
Debt Service	192,274	733,832	679,553	240,190	679,553	(0)
Commodities	519,844	837,598	941,877	708,438	738,801	(203,076)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	413,263	1,293,951	1,293,951	478,044	1,280,666	(13,285)
Transfers Out	1,750,000	-	-	-	813,760	813,760
<b>Total Expenditures &amp; Transfers Out</b>	<b>15,355,192</b>	<b>20,109,346</b>	<b>20,109,346</b>	<b>14,000,438</b>	<b>20,109,346</b>	<b>(1)</b>
<b>Net Change in Fund Balance</b>	<b>3,348,413</b>	<b>513,402</b>	<b>513,402</b>	<b>5,534,330</b>	<b>1,204,829</b>	<b>691,426</b>
<b>Actual Beginning Fund Balance</b>	<b>7,045,975</b>	<b>6,271,718</b>	<b>6,271,718</b>	<b>6,271,718</b>	<b>6,271,718</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 10,394,388</b>	<b>\$ 6,785,120</b>	<b>\$ 6,785,120</b>	<b>\$ 11,806,048</b>	<b>\$ 7,476,547</b>	<b>\$ 691,426</b>



# 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 September 30, 2020, with comparative actuals ending September 30, 2019

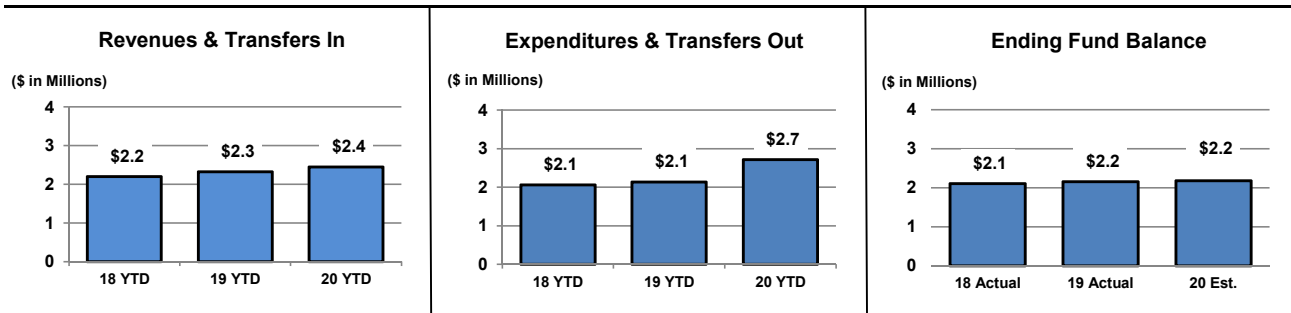
	2019 YTD		2020 YTD		Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & 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	1,536,663	2,000,366	2,000,366	1,970,975	1,997,659	(2,707)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(150)	-	-	1,031	1,110	1,110
Reimbursements	195	-	-	-	197	197
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,536,781</b>	<b>2,030,099</b>	<b>2,030,099</b>	<b>1,972,621</b>	<b>2,047,568</b>	<b>17,469</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 631,194	\$ 894,710	\$ 894,710	\$ 641,003	\$ 838,090	\$ (56,621)
Contractuals	1,057,461	1,274,705	1,273,119	666,137	896,928	(376,191)
Debt Service	-	-	-	-	-	-
Commodities	56,759	109,175	110,760	28,212	62,446	(48,314)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	80,225	80,225	80,225	80,225	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,745,413</b>	<b>2,358,815</b>	<b>2,358,815</b>	<b>1,415,578</b>	<b>1,877,689</b>	<b>(481,126)</b>
<b>Net Change in Fund Balance</b>	<b>(208,633)</b>	<b>(328,716)</b>	<b>(328,716)</b>	<b>557,043</b>	<b>169,879</b>	<b>(463,657)</b>
<b>Actual Beginning Fund Balance</b>	<b>907,100</b>	<b>439,536</b>	<b>439,536</b>	<b>439,536</b>	<b>439,536</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 698,468</b>	<b>\$ 110,820</b>	<b>\$ 110,820</b>	<b>\$ 996,579</b>	<b>\$ 609,415</b>	<b>\$ (463,657)</b>



# 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 September 30, 2020, with comparative actuals ending September 30, 2019

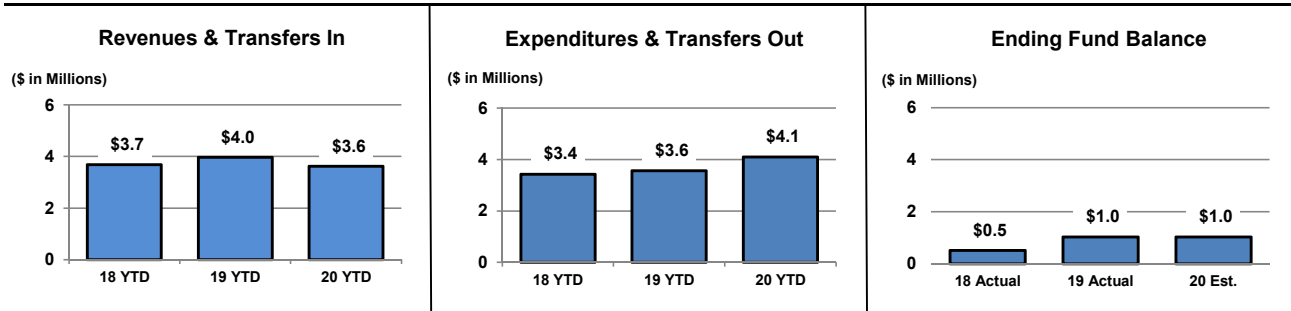
	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	2,267,567	2,913,929	2,913,929	2,429,587	3,279,221	365,292
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	460	500	500
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	52,824	1,851	1,851	14,560	14,681	12,830
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	7,470	7,470	-	12,443	4,972
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,320,391</b>	<b>2,923,250</b>	<b>2,923,250</b>	<b>2,444,606</b>	<b>3,306,845</b>	<b>383,595</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	2,112,040	2,718,432	2,718,432	2,055,520	2,597,375	(121,057)
Debt Service	-	-	-	-	-	-
Commodities	23,491	55,968	55,968	14,887	34,276	(21,692)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	(1,957)	2,000	2,000
Transfers Out	-	649,878	649,878	649,878	649,878	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,135,531</b>	<b>3,424,278</b>	<b>3,424,278</b>	<b>2,718,327</b>	<b>3,283,529</b>	<b>(140,749)</b>
<b>Net Change in Fund Balance</b>	<b>184,860</b>	<b>(501,028)</b>	<b>(501,028)</b>	<b>(273,721)</b>	<b>23,316</b>	<b>242,845</b>
<b>Actual Beginning Fund Balance</b>	<b>2,104,054</b>	<b>2,156,333</b>	<b>2,156,333</b>	<b>2,156,333</b>	<b>2,156,333</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,288,914</b>	<b>\$ 1,655,305</b>	<b>\$ 1,655,305</b>	<b>\$ 1,882,612</b>	<b>\$ 2,179,649</b>	<b>\$ 242,845</b>



# 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 September 30, 2020, with comparative actuals ending September 30, 2019

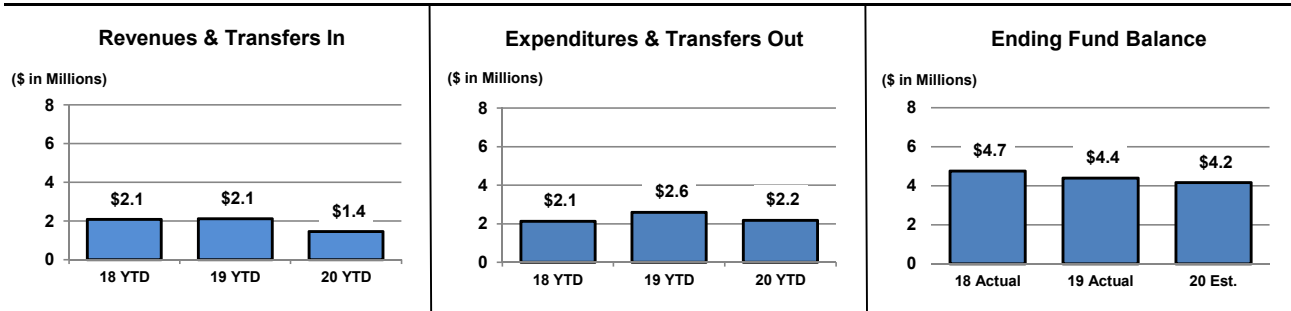
	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	31,325	30,457	30,457	28,700	94,024	63,567
Charges for Services	3,928,800	5,058,732	5,058,732	3,584,044	5,176,865	118,133
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	3,049	823	823	7,690	32,198	31,375
Reimbursements	-	99	99	-	-	(99)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>3,963,175</b>	<b>5,090,112</b>	<b>5,090,112</b>	<b>3,620,435</b>	<b>5,303,087</b>	<b>212,976</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 2,687,643	\$ 4,093,966	\$ 4,093,966	\$ 2,658,362	\$ 3,405,191	\$ (688,775)
Contractuals	833,615	1,146,238	1,141,238	894,046	1,103,371	(37,867)
Debt Service	-	-	-	-	-	-
Commodities	44,917	39,587	44,587	33,864	44,570	(17)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	517,718	517,718	749,955	232,237
<b>Total Expenditures &amp; Transfers Out</b>	<b>3,566,175</b>	<b>5,279,792</b>	<b>5,797,510</b>	<b>4,103,989</b>	<b>5,303,087</b>	<b>(494,422)</b>
<b>Net Change in Fund Balance</b>	<b>397,000</b>	<b>(189,680)</b>	<b>(707,398)</b>	<b>(483,555)</b>	<b>0</b>	<b>(281,447)</b>
<b>Actual Beginning Fund Balance</b>	<b>507,209</b>	<b>1,024,926</b>	<b>1,024,926</b>	<b>1,024,926</b>	<b>1,024,926</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 904,209</b>	<b>\$ 835,246</b>	<b>\$ 317,528</b>	<b>\$ 541,371</b>	<b>\$ 1,024,926</b>	<b>\$ (281,447)</b>



# 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 September 30, 2020, with comparative actuals ending September 30, 2019

	2019 YTD		2020 YTD		Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
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	1,946,739	2,590,258	2,590,258	1,303,220	2,681,323	91,065
Charges for Services	123,805	180,000	180,000	138,169	181,303	1,303
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	19,248	-	-	-	-	-
Reimbursements	17,486	22,500	22,500	7,607	17,936	(4,564)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,107,278</b>	<b>2,792,758</b>	<b>2,792,758</b>	<b>1,448,996</b>	<b>2,880,562</b>	<b>87,804</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,118,468	\$ 1,602,214	\$ 1,553,464	\$ 987,194	\$ 1,283,769	\$ (269,694)
Contractuals	1,455,622	2,090,706	2,124,456	1,166,280	1,795,215	(329,241)
Debt Service	-	-	-	-	-	-
Commodities	16,585	24,700	39,700	33,164	36,365	(3,335)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,590,675</b>	<b>3,717,620</b>	<b>3,717,620</b>	<b>2,186,639</b>	<b>3,115,350</b>	<b>(602,269)</b>
<b>Net Change in Fund Balance</b>	<b>(483,397)</b>	<b>(924,862)</b>	<b>(924,862)</b>	<b>(737,643)</b>	<b>(234,788)</b>	<b>(514,465)</b>
<b>Actual Beginning Fund Balance</b>	<b>4,746,007</b>	<b>4,387,474</b>	<b>4,387,474</b>	<b>4,387,474</b>	<b>4,387,474</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 4,262,610</b>	<b>\$ 3,462,612</b>	<b>\$ 3,462,612</b>	<b>\$ 3,649,831</b>	<b>\$ 4,152,686</b>	<b>\$ (514,465)</b>

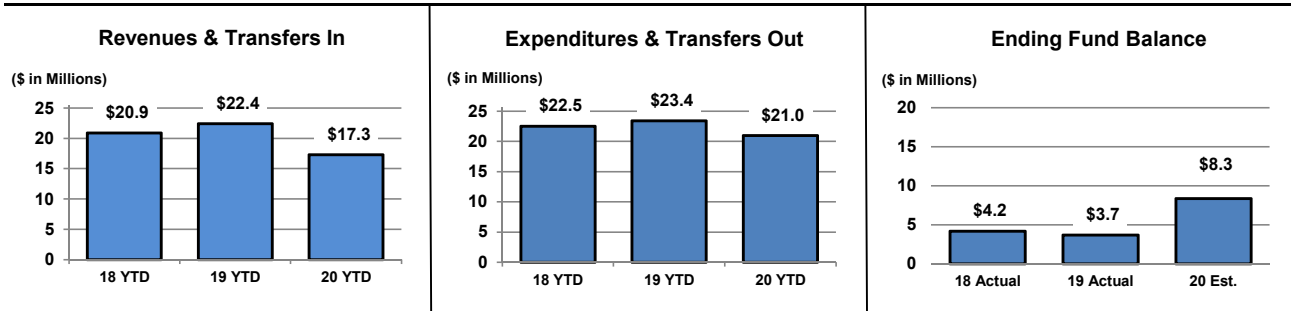




# COMCARE Grants

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)

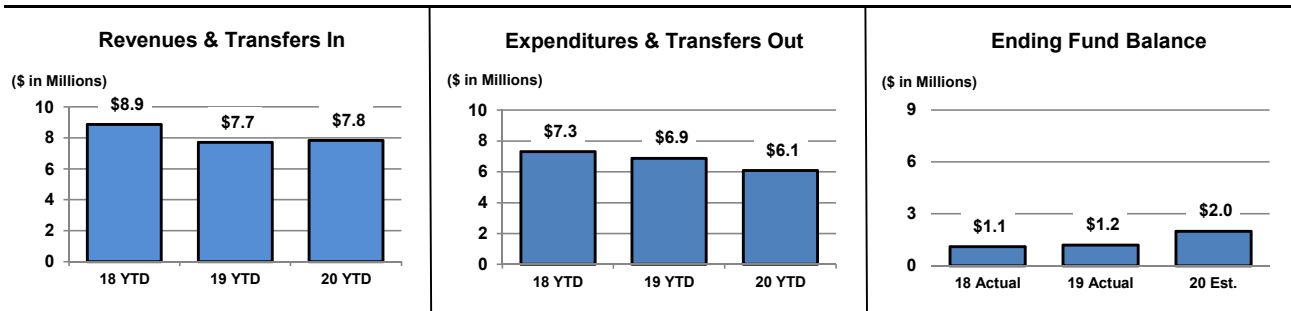
For the month ending September 30, 2020, with comparative actuals ending September 30, 2019

	2019 YTD		2020 YTD		Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
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	8,385,741	11,249,422	11,480,491	6,864,025	11,495,710	15,219
Charges for Services	13,954,480	29,555,733	29,559,898	9,402,141	12,804,140	(16,755,758)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	16,917	5,150	18,990	32,489	33,464	14,474
Reimbursements	30,086	39,278	39,278	29,489	40,515	1,237
Use of Money & Property	2,950	7,500	7,500	2,503	5,596	(1,904)
Transfers In & Other Proceeds	-	47,385	47,385	944,702	7,587,010	7,539,625
<b>Total Revenues &amp; Transfers In</b>	<b>22,390,173</b>	<b>40,904,468</b>	<b>41,153,542</b>	<b>17,275,348</b>	<b>31,966,435</b>	<b>(9,187,107)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 15,679,515	\$ 28,796,026	\$ 28,879,008	\$ 15,024,220	\$ 18,840,967	\$ (10,038,041)
Contractuals	7,506,785	12,926,799	13,075,366	5,777,529	8,210,219	(4,865,147)
Debt Service	-	-	-	-	-	-
Commodities	231,306	604,998	624,771	166,495	279,632	(345,139)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>23,417,606</b>	<b>42,327,823</b>	<b>42,579,145</b>	<b>20,968,245</b>	<b>27,330,818</b>	<b>(15,248,327)</b>
<b>Net Change in Fund Balance</b>	<b>(1,027,433)</b>	<b>(1,423,355)</b>	<b>(1,425,603)</b>	<b>(3,692,897)</b>	<b>4,635,617</b>	<b>(24,435,433)</b>
<b>Actual Beginning Fund Balance</b>	<b>4,155,217</b>	<b>3,694,654</b>	<b>3,694,654</b>	<b>3,694,654</b>	<b>3,694,654</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 3,127,784</b>	<b>\$ 2,271,299</b>	<b>\$ 2,269,051</b>	<b>\$ 1,757</b>	<b>\$ 8,330,271</b>	<b>\$ (24,435,433)</b>



# 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)

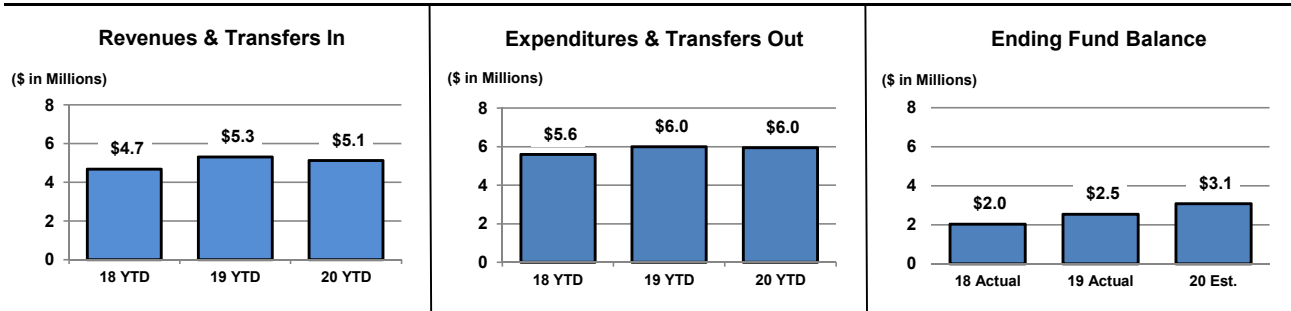
For the month ending September 30, 2020, with comparative actuals ending September 30, 2019

	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
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	6,862,248	8,760,504	9,605,255	7,224,183	8,118,457	(1,486,798)
Charges for Services	501,161	480,919	480,919	271,334	442,497	(38,423)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	5	-	-	38	336	336
Reimbursements	16,663	21,565	21,565	12,218	18,353	(3,212)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	333,645	825,000	825,000	322,791	322,791	(502,209)
<b>Total Revenues &amp; Transfers In</b>	<b>7,713,722</b>	<b>10,087,988</b>	<b>10,932,739</b>	<b>7,830,563</b>	<b>8,902,433</b>	<b>(2,030,306)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 5,942,534	\$ 8,962,792	\$ 9,233,731	\$ 5,362,606	\$ 6,913,947	\$ (2,319,784)
Contractuals	787,064	986,500	1,459,893	605,179	924,534	(535,359)
Debt Service	-	-	-	-	-	-
Commodities	148,114	305,000	405,419	118,089	264,406	(141,013)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>6,877,712</b>	<b>10,254,292</b>	<b>11,099,043</b>	<b>6,085,874</b>	<b>8,102,887</b>	<b>(2,996,155)</b>
<b>Net Change in Fund Balance</b>	<b>836,010</b>	<b>(166,304)</b>	<b>(166,304)</b>	<b>1,744,689</b>	<b>799,546</b>	<b>(5,026,462)</b>
<b>Actual Beginning Fund Balance</b>	<b>1,098,856</b>	<b>1,194,400</b>	<b>1,194,400</b>	<b>1,194,400</b>	<b>1,194,400</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,934,866</b>	<b>\$ 1,028,096</b>	<b>\$ 1,028,096</b>	<b>\$ 2,939,089</b>	<b>\$ 1,993,946</b>	<b>\$ (5,026,462)</b>



# 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)

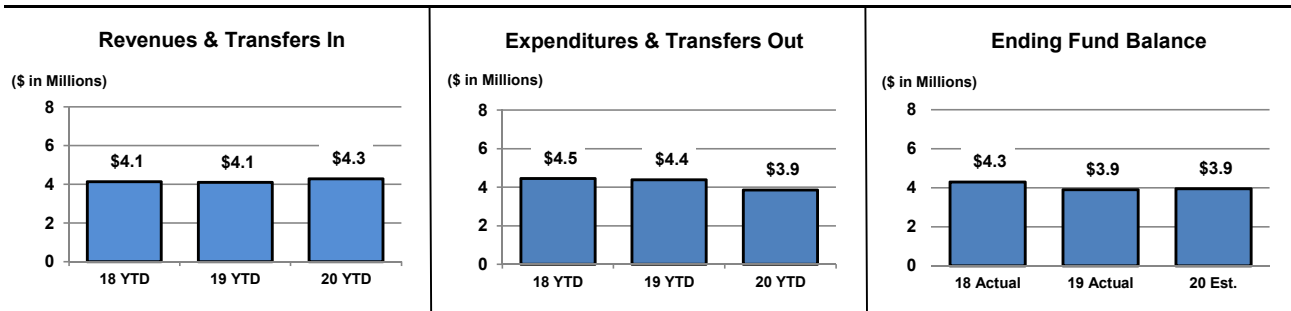
For the month ending September 30, 2020, with comparative actuals ending September 30, 2019

	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
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	5,114,960	6,967,077	8,544,948	4,962,406	6,988,693	(1,556,255)
Charges for Services	42,312	75,588	75,588	23,665	58,433	(17,155)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	8,508	29,510	29,510	-	52,099	22,589
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	148,707	448,240	448,240	142,156	381,363	(66,877)
<b>Total Revenues &amp; Transfers In</b>	<b>5,314,487</b>	<b>7,520,415</b>	<b>9,098,286</b>	<b>5,128,227</b>	<b>7,480,588</b>	<b>(1,617,698)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,420,053	\$ 2,240,893	\$ 2,532,382	\$ 1,349,750	\$ 1,757,553	\$ (774,828)
Contractuals	4,567,199	5,332,475	6,586,357	4,597,424	5,134,957	(1,451,400)
Debt Service	-	-	-	-	-	-
Commodities	11,800	47,889	80,389	8,785	12,857	(67,532)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	34,838	34,838	-	34,838	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>5,999,052</b>	<b>7,656,095</b>	<b>9,233,966</b>	<b>5,955,960</b>	<b>6,940,206</b>	<b>(2,293,760)</b>
<b>Net Change in Fund Balance</b>	<b>(684,565)</b>	<b>(135,679)</b>	<b>(135,680)</b>	<b>(827,733)</b>	<b>540,382</b>	<b>(3,911,458)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,025,837</b>	<b>2,535,186</b>	<b>2,535,186</b>	<b>2,535,186</b>	<b>2,535,186</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,341,272</b>	<b>\$ 2,399,507</b>	<b>\$ 2,399,506</b>	<b>\$ 1,707,453</b>	<b>\$ 3,075,568</b>	<b>\$ (3,911,458)</b>



# 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)

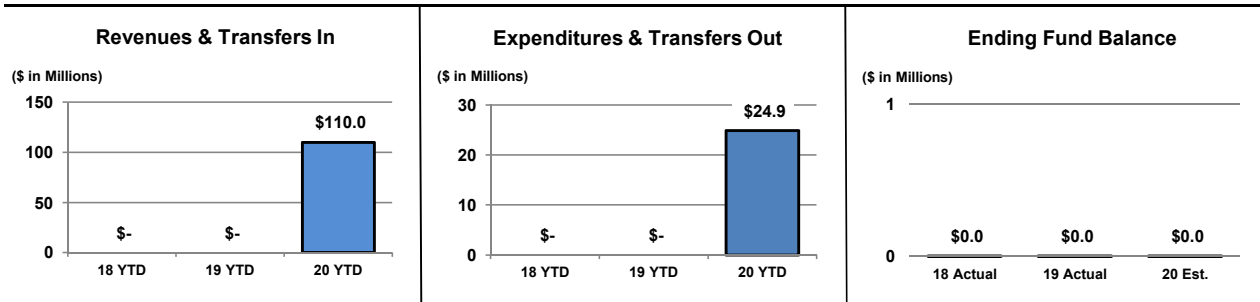
For the month ending September 30, 2020, with comparative actuals ending September 30, 2019

	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
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	3,837,708	6,120,344	6,164,950	4,023,869	4,880,755	(1,284,195)
Charges for Services	261,587	338,187	338,187	248,823	347,444	9,258
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,843	23,856	23,856	1,643	7,046	(16,811)
Reimbursements	2,250	10,000	10,000	2,514	2,707	(7,294)
Use of Money & Property	20	-	-	-	22	22
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>4,103,408</b>	<b>6,492,387</b>	<b>6,536,993</b>	<b>4,276,849</b>	<b>5,237,974</b>	<b>(1,299,019)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 3,246,131	\$ 5,398,052	\$ 5,437,314	\$ 3,001,162	\$ 3,903,808	\$ (1,533,505)
Contractuals	778,954	1,211,982	1,156,020	619,644	1,023,687	(132,333)
Debt Service	-	-	-	-	-	-
Commodities	326,978	643,855	705,162	229,930	263,641	(441,521)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	27,520	-	-	-	-	-
Transfers Out	500	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>4,380,081</b>	<b>7,253,889</b>	<b>7,298,496</b>	<b>3,850,736</b>	<b>5,191,137</b>	<b>(2,107,359)</b>
<b>Net Change in Fund Balance</b>	<b>(276,673)</b>	<b>(761,502)</b>	<b>(761,502)</b>	<b>426,113</b>	<b>46,838</b>	<b>(3,406,378)</b>
<b>Actual Beginning Fund Balance</b>	<b>4,281,583</b>	<b>3,902,613</b>	<b>3,902,613</b>	<b>3,902,613</b>	<b>3,902,613</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 4,004,910</b>	<b>\$ 3,141,111</b>	<b>\$ 3,141,111</b>	<b>\$ 4,328,726</b>	<b>\$ 3,949,451</b>	<b>\$ (3,406,378)</b>



# 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. The County also received \$9.3 million in pass-through Federal stimulus funding from the State's allocation of CARES funding. This program is used to track general eligible expenses for Sedgwick County.



**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
For the month ending September 30, 2020, with comparative actuals ending September 30, 2019

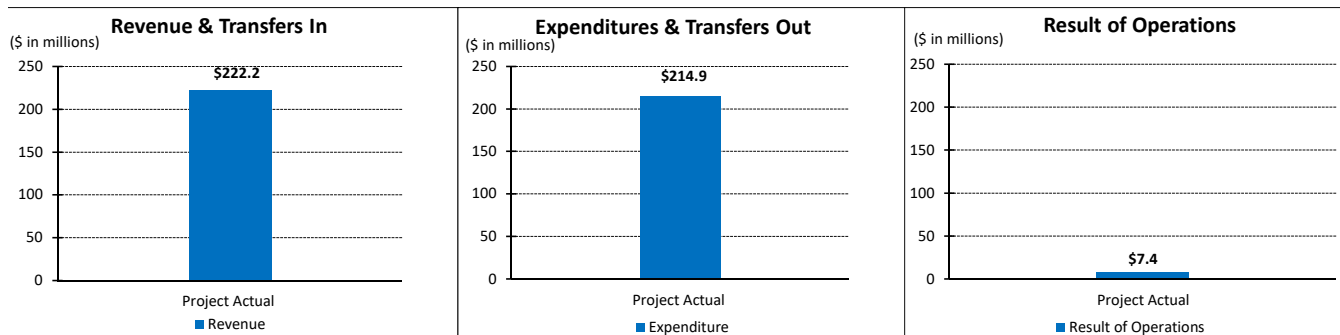
	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	111,343,006	109,964,065	111,293,919	(49,087)
Charges for Services	-	-	816,458	-	816,458	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	49,087	49,087	49,087
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>-</b>	<b>-</b>	<b>112,159,464</b>	<b>110,013,152</b>	<b>112,159,464</b>	<b>(0)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ 18,235,309	\$ 1,401,671	\$ 18,235,309	\$ (0)
Contractuals	-	-	66,748,170	11,333,636	66,748,170	(0)
Debt Service	-	-	-	-	-	-
Commodities	-	-	19,550,632	10,875,469	19,550,632	(0)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	4,730,651	137,770	4,730,651	-
Transfers Out	-	-	2,894,702	1,112,057	2,894,702	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>-</b>	<b>-</b>	<b>112,159,464</b>	<b>24,860,603</b>	<b>112,159,464</b>	<b>(0)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>85,152,549</b>	<b>(0)</b>	<b>(1)</b>
<b>Actual Beginning Fund Balance</b>	<b>289</b>	<b>289</b>	<b>289</b>	<b>289</b>	<b>289</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 289</b>	<b>\$ 289</b>	<b>\$ 289</b>	<b>\$ 85,152,837</b>	<b>\$ 289</b>	<b>\$ (1)</b>



# 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			
<b>Revenues &amp; transfers in</b>					
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
<b>Total revenues &amp; transfers in</b>	<b>184,528,042</b>	<b>205,500,000</b>	<b>222,212,445</b>	<b>518,580</b>	<b>222,731,025</b>
<b>Expenditures &amp; transfers out</b>					
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	555,484	\$ 6,219,631
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
<b>Total expenditures &amp; transfers out</b>	<b>184,528,042</b>	<b>211,408,448</b>	<b>214,852,752</b>	<b>4,580,484</b>	<b>219,433,236</b>
<b>Ending fund balance</b>			<b>\$ 7,359,693</b>		<b>\$ 3,297,789</b>

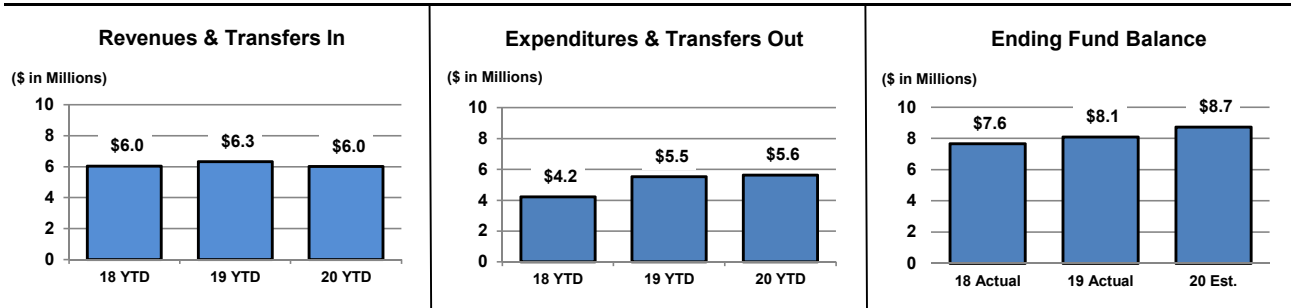




# Fleet Management

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. In 2017, the BOCC approved a new fleet replacement policy, which transitioned away from an age and miles approach to a more sophisticated point system.



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

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

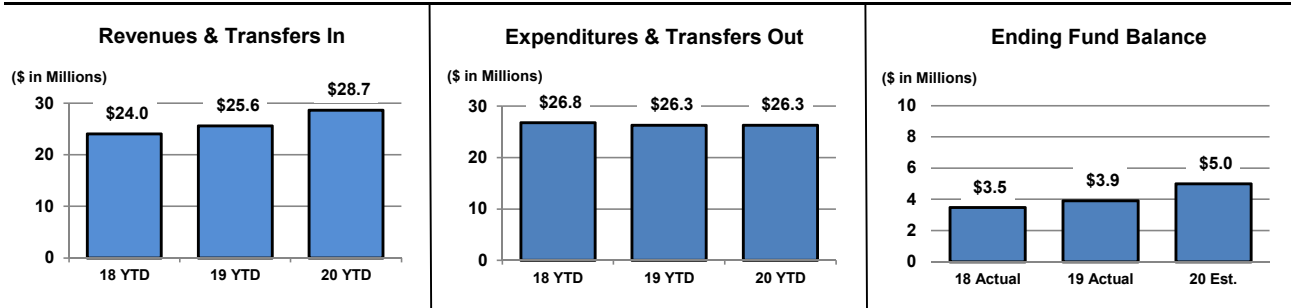
	2019 YTD		2020 YTD		Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	88,964	57,763	57,763	-	-	(57,763)
Charges for Services	6,021,428	8,434,274	8,434,274	5,776,302	7,946,433	(487,841)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	178,645	87,780	87,780	197,360	207,151	119,371
Reimbursements	32,135	44,084	44,084	32,449	44,389	304
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>6,321,172</b>	<b>8,623,901</b>	<b>8,623,901</b>	<b>6,006,112</b>	<b>8,197,973</b>	<b>(425,929)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 734,652	\$ 1,057,539	\$ 1,057,539	\$ 725,416	\$ 947,249	\$ (110,290)
Contractuals	573,338	683,111	740,711	588,231	819,121	78,410
Debt Service	-	-	-	-	-	-
Commodities	2,360,952	3,400,522	3,367,922	2,425,694	3,058,181	(309,741)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	1,854,338	5,078,768	5,053,768	1,893,483	2,745,368	(2,308,400)
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>5,523,280</b>	<b>10,219,940</b>	<b>10,219,940</b>	<b>5,632,824</b>	<b>7,569,918</b>	<b>(2,650,021)</b>
<b>Net Change in Fund Balance</b>	<b>797,892</b>	<b>(1,596,038)</b>	<b>(1,596,038)</b>	<b>373,287</b>	<b>628,055</b>	<b>(3,075,950)</b>
<b>Actual Beginning Fund Balance</b>	<b>7,647,030</b>	<b>8,087,549</b>	<b>8,087,549</b>	<b>8,087,549</b>	<b>8,087,549</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 8,444,922</b>	<b>\$ 6,491,511</b>	<b>\$ 6,491,511</b>	<b>\$ 8,460,836</b>	<b>\$ 8,715,604</b>	<b>\$ (3,075,950)</b>



# 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)

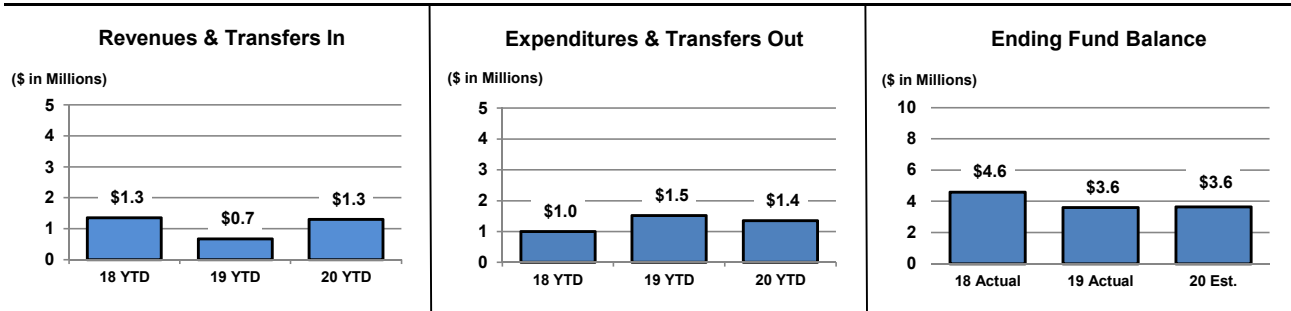
For the month ending September 30, 2020, with comparative actuals ending September 30, 2019

	2019 YTD		2020 YTD					
	Annual Budgeted Amounts		Annual Budgeted Amounts		YTD Actual Amounts	YTD Actual Amounts	Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts				
<b>Revenues &amp; Transfers In</b>								
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	25,577,002	38,656,706	38,656,706	28,217,202	36,460,772	(2,195,934)	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Miscellaneous	39,611	57,993	57,993	441,849	674,572	616,579	-	-
Reimbursements	-	-	-	-	-	-	-	-
Use of Money & Property	-	138,725	138,725	-	138,758	34	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>25,616,613</b>	<b>38,853,423</b>	<b>38,853,423</b>	<b>28,659,051</b>	<b>37,274,102</b>	<b>(1,579,321)</b>	<b>-</b>	<b>-</b>
<b>Expenditures &amp; Transfers Out</b>								
Personnel	\$ 158,041	\$ 305,501	\$ 305,501	\$ 103,666	\$ 152,797	\$ (152,704)	-	-
Contractuals	26,105,783	37,420,559	37,377,014	26,147,902	36,004,076	(1,372,937)	-	-
Debt Service	-	-	-	-	-	-	-	-
Commodities	18,795	-	43,545	30,648	35,000	(8,545)	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>26,282,618</b>	<b>37,726,060</b>	<b>37,726,060</b>	<b>26,282,217</b>	<b>36,191,873</b>	<b>(1,534,187)</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(666,006)</b>	<b>1,127,363</b>	<b>1,127,363</b>	<b>2,376,834</b>	<b>1,082,229</b>	<b>(3,113,508)</b>	<b>-</b>	<b>-</b>
<b>Actual Beginning Fund Balance</b>	<b>3,469,744</b>	<b>3,911,929</b>	<b>3,911,929</b>	<b>3,911,929</b>	<b>3,911,929</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,803,738</b>	<b>\$ 5,039,292</b>	<b>\$ 5,039,292</b>	<b>\$ 6,288,763</b>	<b>\$ 4,994,158</b>	<b>\$ (3,113,508)</b>	<b>-</b>	<b>-</b>



# 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 September 30, 2020, with comparative actuals ending September 30, 2019

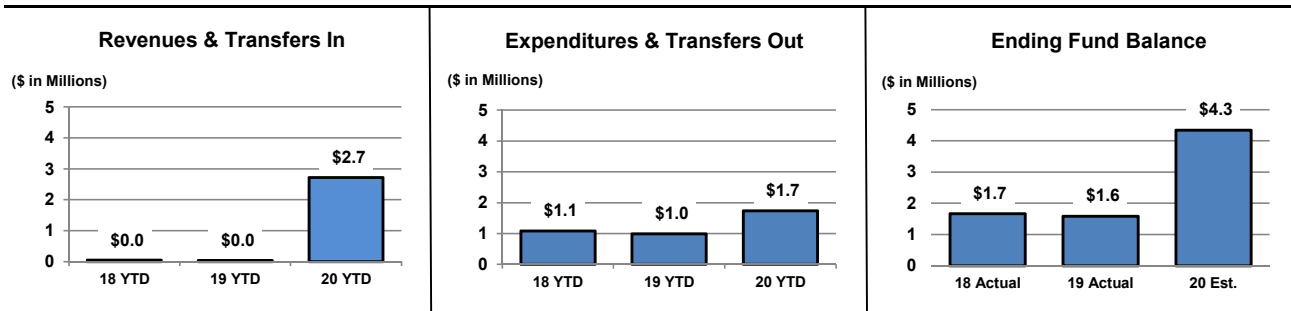
	2019 YTD		2020 YTD		Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	660,424	1,834,691	1,834,691	1,274,233	1,782,638	(52,053)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	8,131	80	80	-	-	(80)
Reimbursements	844	2,494	2,494	23,423	27,235	24,741
Use of Money & Property	-	109,396	109,396	-	112,036	2,640
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>669,400</b>	<b>1,946,661</b>	<b>1,946,661</b>	<b>1,297,656</b>	<b>1,921,909</b>	<b>(24,752)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 257,373	\$ 268,819	\$ 268,819	\$ 130,536	\$ 165,439	\$ (103,380)
Contractuals	1,257,224	1,702,626	1,673,626	1,194,873	1,670,946	(2,680)
Debt Service	-	-	-	-	-	-
Commodities	-	-	29,000	24,781	62,643	33,643
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,514,597</b>	<b>1,971,445</b>	<b>1,971,445</b>	<b>1,350,190</b>	<b>1,899,028</b>	<b>(72,417)</b>
<b>Net Change in Fund Balance</b>	<b>(845,197)</b>	<b>(24,784)</b>	<b>(24,784)</b>	<b>(52,535)</b>	<b>22,880</b>	<b>(97,169)</b>
<b>Actual Beginning Fund Balance</b>	<b>4,580,372</b>	<b>3,608,349</b>	<b>3,608,349</b>	<b>3,608,349</b>	<b>3,608,349</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 3,735,175</b>	<b>\$ 3,583,565</b>	<b>\$ 3,583,565</b>	<b>\$ 3,555,814</b>	<b>\$ 3,631,229</b>	<b>\$ (97,169)</b>



# 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 September 30, 2020, with comparative actuals ending September 30, 2019

	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Sept. 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
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	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	18,936	-	-	6,320	7,852	7,852
Reimbursements	21,303	79,985	79,985	2,711,757	2,738,777	2,658,792
Use of Money & Property	-	18,863	18,863	-	5,232	(13,631)
Transfers In & Other Proceeds	-	832,711	832,711	-	1,929,010	1,096,299
<b>Total Revenues &amp; Transfers In</b>	<b>40,240</b>	<b>931,559</b>	<b>931,559</b>	<b>2,718,077</b>	<b>4,680,871</b>	<b>3,749,312</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 666	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	966,357	1,490,872	2,290,872	1,729,992	1,918,135	(372,737)
Debt Service	-	-	-	-	-	-
Commodities	17,863	15,000	15,000	8,402	10,875	(4,125)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>984,885</b>	<b>1,505,872</b>	<b>2,305,872</b>	<b>1,738,394</b>	<b>1,929,010</b>	<b>(376,862)</b>
<b>Net Change in Fund Balance</b>	<b>(944,646)</b>	<b>(574,313)</b>	<b>(1,374,313)</b>	<b>979,683</b>	<b>2,751,861</b>	<b>3,372,450</b>
<b>Actual Beginning Fund Balance</b>	<b>1,662,226</b>	<b>1,588,072</b>	<b>1,588,072</b>	<b>1,588,072</b>	<b>1,588,072</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 717,580</b>	<b>\$ 1,013,759</b>	<b>\$ 213,759</b>	<b>\$ 2,567,755</b>	<b>\$ 4,339,933</b>	<b>\$ 3,372,450</b>





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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.
- **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 \$8.6 million, with \$7.4 million committed and \$1.2 million available. Significant current projects include the construction of the new Emergency Medical Services (EMS) Northeast Post and numerous bridge projects.
- **2018:** Budgeted funding for the 2018 CIP totals \$10.0 million, with \$6.2 million committed and \$3.7 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.
- **2019:** Budgeted funding for the 2019 CIP totals \$20.9 million, with \$15.9 million committed and \$5.0 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 \$65.6 million with \$53.5 million committed and \$12.1 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
<b>2005</b>									
<b>Facility</b>									
57011-551	Operations Reserve	Construction	Special LST	-	2,696,250	-	2,696,250	-	12/31/2060
	<b>Annual Total</b>			-	<b>2,696,250</b>	-	<b>2,696,250</b>	-	
<b>2012</b>									
<b>Drainage</b>									
23964-234	D21 Improve Drainage SW of Hayville-Dsgn	Design	Cash	-	145,000	140,278	4,722	15,520	12/31/2020
	<b>Annual Total</b>			-	<b>145,000</b>	<b>140,278</b>	<b>4,722</b>	<b>15,520</b>	
<b>2013</b>									
<b>Facility</b>									
17975-234	Update master control adult detention	Completed	Cash	2,022,322	2,806,434	2,806,434	-	-	12/31/2017
	<b>Annual Total</b>			<b>2,022,322</b>	<b>2,806,434</b>	<b>2,806,434</b>	-	-	







Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2015</b>									
<b>Facility</b>									
12987-402	Construct EMS Garage Facility	Not Started	Bond	257,740	-	-	-	-	TBD
<b>Roads</b>									
21516-231	R330 Aviation Pathway-Derby to Wichita	Completed	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
<b>Bridges</b>									
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
				<b>Annual Total</b>	<b>2,676,990</b>	<b>1,700,450</b>	<b>296,982</b>	<b>168,847</b>	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2017</b>									
<b>Facility</b>									
12003-230	Construct New EMS Northeast Post	Completed	Cash	1,465,799	1,465,799	933,191	532,608	15,805	03/31/2019
17001-230	Law Enforcement Training Center	Completed	Cash	5,500,000	6,126,222	5,878,353	247,869	18,435	12/31/2017
18001-230	District Attorney Carpeting-Downtown	Construction	Cash	247,762	247,762	14,281	233,481	-	11/30/2020
<b>Bridges</b>									
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	174,422	52,583	37,674	01/01/2021
21504-231	B490 143rd St. E. btw Harry&Pawnee-16+	Substantial Completion	LST	158,000	158,000	158,000	-	4,031	10/31/2020
21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Construction	LST	200,000	100,000	40,293	59,707	7,500	TBD
<b>Annual Total</b>				<b>8,148,566</b>	<b>8,612,588</b>	<b>7,429,239</b>	<b>1,183,349</b>	<b>112,444</b>	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2018</b>									
<b>Facility</b>									
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
<b>Roads</b>									
21013-230	Cherese Woods Benefit District	Completed	Bond	-	333,000	239,899	93,101	-	03/01/2019
21486-231	R355 North Junction 1	Right Of Way Acquisition R/W	LST	-	2,664,552	-	2,664,552	-	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 Mulv.	Construction	LST	-	250,000	233,366	16,634	174,526	TBD
<b>Bridges</b>									
21499-231	B471 53rd St N btw 231st & 247th St W-17	Completed	Bond	700,000	735,814	735,814	-	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
				<b>Annual Total</b>	<b>2,200,000</b>	<b>9,956,420</b>	<b>3,731,223</b>	<b>1,071,611</b>	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2019</b>									
<b>Facility</b>									
14976-241	Replace Fire Station 31	Construction	Cash	-	2,410,558	2,255,851	154,707	60,130	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	764,624	314,933	149,655	TBD
91006-230	ADF 1st Floor & Courthouse Space	Construction	Bond	-	6,714,688	6,118,152	596,536	2,888,148	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	67,478	2,932,522	20,869	TBD
<b>Drainage</b>									
23002-230	D21 Design Ph. 1 Drainage SW of Hysville	Ongoing	Cash	-	38,205	38,205	-	7,086	12/31/2020
<b>Roads</b>									
21482-231	R352 Repair Pavement 127th E	Completed	LST	-	150,000	150,000	-	-	06/30/2019
<b>Bridges</b>									
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	Completed	Bond	100,000	1,200,000	1,059,014	140,986	869,577	06/30/2020
21495-231	B484 95th St S btw Broadway & KTA-17	Construction	Bond	100,000	2,208,200	1,711,834	496,366	1,488,219	01/01/2021
21498-231	B473 Broadway btw 117th & 125th N-17	Completed	Bond	1,700,000	1,334,439	1,331,449	2,990	1,149,500	06/01/2020

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
		Annual Total		2,612,132	20,861,183	15,885,491	4,975,691	7,443,964	





Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2020</b>									
<b>Facility</b>									
13001-230	Outdoor Warning Device 2017	Ongoing	Cash	110,000	444,500	214,590	229,910	18,415	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	18,829	179,257	13,115	TBD
91002-230	Replace Roofs County Owned Buildings-16	Ongoing	Cash	169,968	211,592	204,147	7,445	16,513	TBD
91009-230	Energy Savings	Not Started	Cash	-	225,486	-	225,486	-	TBD
<b>Drainage</b>									
23001-230	D25 WWCFC 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
<b>2020</b>									
<b>Roads</b>									
21014-230	Osage Country Addition Benefit District	Construction	Bond	-	1,765,000	599,419	1,165,581	43,300	11/01/2020
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	Substantial Completion	Bond	-	1,100,000	437,504	662,496	404,121	10/31/2020
21473-231	R350 County Rds Gravel/Cold Mix Rplmnt	Not Started	LST	-	-	-	-	-	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	-	350,000	46,760	303,240	-	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	1,203,485	896,515	283,775	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	45,435,967	42,718,222	2,717,745	6,080,947	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Construction	LST	400,000	956,277	761,138	195,139	48,234	TBD





Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2020</b>									
<b>Bridges</b>									
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	8,538	12/31/2022
21463-231	B506 85th St N btwn Oliver & Woodlawn	Design	LST	-	70,000	62,500	7,500	31,250	12/31/2022
21464-231	B505 Rehab Ridge Rd over Arkansas Riv	Design	LST	-	60,000	55,000	5,000	8,250	TBD
21465-231	B504 Rehab on 151st W over Arkansas Riv.	Design	LST	-	60,000	55,000	5,000	8,250	TBD
21466-231	B494 143rd St E btwn 69th & 77th N	Design	LST	-	50,000	45,000	5,000	13,050	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	Substantial Completion	Bond	-	850,000	725,117	124,883	725,117	10/31/2020
21470-231	B485 Replace on 151st W over Ninnescah	Design	LST	-	50,000	-	50,000	-	12/31/2022
21474-231	B513 93rd N btwn 119th & 135th W	Design	LST	-	636,124	56,500	579,624	54,805	TBD
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	24,299	TBD
21478-231	B496 183rd W btwn 45th & 53rd N	Design	LST	-	200,000	94,974	105,026	62,649	TBD

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2020</b>									
21479-231	B495 247th W btwn 77th & 85th N	Design	Bond	-	700,000	564,907	135,093	-	TBD
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
				<b>Annual Total</b>	<b>65,581,085</b>	<b>53,498,752</b>	<b>12,082,333</b>	<b>8,746,167</b>	
				<b>Total All Years</b>	<b>112,359,410</b>	<b>87,388,860</b>	<b>24,970,551</b>	<b>17,558,553</b>	





Fund	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD
<b>Summary Total by Fund</b>						
	Sales Tx Road/Bridge	2,600,000	10,964,549	7,484,436	3,480,113	5,235,662
	Sales Tx Road/Bridge	1,500,000	3,911,653	3,628,635	283,018	337,858
	Sales Tx Road/Bridge	26,128,172	63,418,806	52,541,797	10,877,009	7,790,219
	Sales Tx Road/Bridge	-	975,000	975,000	-	-
	Fire Dist Spec Equip	-	2,410,558	2,255,851	154,707	60,130
	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	-	4,683,045	1,986,795	2,696,250	-
	Capital Improvements	-	8,812,688	6,957,470	1,855,218	2,931,448
	Capital Improvements	10,727,983	21,091,202	14,449,314	6,641,887	1,203,235
	Capital Improvements	37,784	2,811,096	2,676,988	134,108	291,137
	<b>Total All Funds</b>	<b>\$ 41,255,429</b>	<b>\$ 157,245,436</b>	<b>\$ 131,119,375</b>	<b>\$ 26,126,061</b>	<b>\$ 17,849,690</b>
<b>Summary Total by Project Type</b>						
	Bridges	5,808,755	17,945,076	12,910,260	5,034,816	5,945,616
	Drainage	500,000	2,183,205	734,440	1,448,765	53,510
	Facility	10,523,507	74,496,859	64,715,732	9,781,127	4,389,140
	Roads	24,423,167	62,620,296	52,758,942	9,861,354	7,461,423
	<b>Total All Project Types</b>	<b>\$ 41,255,429</b>	<b>\$ 157,245,436</b>	<b>\$ 131,119,375</b>	<b>\$ 26,126,061</b>	<b>\$ 17,849,690</b>



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2020

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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 September 30, 2020 are as follows:

- Total assets of the County exceeded liabilities by \$497.7 million, representing net position. Of this amount, \$17.9 million is reported as unrestricted net position.
- The largest portion of the County's net position (66.2%) 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 \$66.8 million, 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 \$145.8 million, or 29.5%, 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 71-81 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 78-81 of this report.

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



- Fund balances for the governmental funds totaled \$299.2 million, an increase of \$135.8 million since the end of 2019. The following table depicts the financial position at September 30 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund Type	September 30, 2020 Fund Balance	Change in Fund Balance
General	\$ 110,527,683	\$ 38,823,647
Fed/State Assistance	115,335,480	93,162,240
Public Building Commission	835,218	(404,851)
Debt Service	52,869	(2,099,927)
Debt Proceeds	6,154,347	(6,389,140)
Other	66,293,374	12,702,937
<b>Totals</b>	<b>\$ 299,198,971</b>	<b>\$ 135,794,906</b>

- Governmental funds revenues were \$404.5 million for the period ending September 30, 2020, an increase of \$104.0 million compared to 2019. Property tax revenue was up \$6.7 million from the same time period last year. Intergovernmental revenue increased \$105.2 million and charges for services decreased \$4.1 million from 2019 to 2020. Investment income decreased by \$3.6 million for 2020.
- Governmental funds expenditures were \$268.7 million as of September 30, 2020, an increase of \$15.9 million from the same period last year. General government expenditures increased \$18.2 million from 2019 to 2020. Public safety expenditures decreased \$2.5 million. Culture and recreation expenses decreased \$0.5 million from last year and capital outlay expenses increased \$6.0 million from last year.
- The unrestricted fund balances of the governmental funds totaled \$131.9 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 \$0.8 million, a decrease of \$0.4 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 is \$52,869, 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 \$6.1 million, a decrease of \$6.4 million since the end of 2019.
- Net position of the Arena Fund (the County’s only Enterprise Fund) totaled \$142.0 million at June 30. Of this amount, \$139.2 million is invested in capital assets and \$3.3 million represents unrestricted net position.
- Net position of the Internal Service Funds totaled nearly \$35.4 million. Of this amount, \$10.7 million is invested in capital assets and \$24.8 million represents unrestricted net position.



# SEDGWICK COUNTY, KANSAS

## Statement of Net Position

September 30, 2020

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash, including investments	\$ 414,988,924	\$ 3,297,789	\$ 418,286,713
Receivables, net	100,442,208	-	100,442,208
Due from other agencies	13,314	-	13,314
Inventories, at cost	803,788	-	803,788
Prepaid items	2,175,489	-	2,175,489
Restricted assets:			
Cash, including investments	817,035	-	817,035
Capital assets:			
Land and construction in progress	62,024,034	13,038,358	75,062,392
Other capital assets, net of depreciation	354,249,460	126,143,456	480,392,916
<b>Total assets</b>	<b>935,514,252</b>	<b>142,479,603</b>	<b>1,077,993,855</b>
<b>Deferred Outflows of Resources</b>			
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
<b>Total deferred outflows of resources</b>	<b>23,009,936</b>	<b>-</b>	<b>23,009,936</b>
<b>Liabilities</b>			
Accounts payable and other current liabilities	2,355,139	-	2,355,139
Accrued interest payable	851,630	-	851,630
Unearned revenue	41,846,830	-	41,846,830
Due to other entities	99,742,416	-	99,742,416
Noncurrent liabilities:			
Due within one year	7,924,000	-	7,924,000
Due in more than one year	300,918,960	-	300,918,960
<b>Total liabilities</b>	<b>453,638,975</b>	<b>-</b>	<b>453,638,975</b>
<b>Deferred Inflows of Resources</b>			
Deferred property tax revenue	-	-	-
Deferred inflows-other postemployment benefits	1,814,362	-	1,814,362
Deferred inflows-pensions	5,362,162	-	5,362,162
<b>Total deferred inflows of resources</b>	<b>7,176,524</b>	<b>-</b>	<b>7,176,524</b>
<b>Net Position</b>			
Net investment in capital assets	329,604,888	-	329,604,888
Invested in capital assets	-	139,181,814	139,181,814
Restricted for:			
Capital improvements	14,003,379	-	14,003,379
Debt service	2,982,766	-	2,982,766
Federal/State assistance	101,683,017	-	101,683,017
Community Development	2,757,879	-	2,757,879
Equipment and technology improvements	1,295,124	-	1,295,124
Fire protection	12,263,686	-	12,263,686
Court operations	2,125,488	-	2,125,488
Other purposes	13,128,338	-	13,128,338
Unrestricted (Deficit)	17,864,124	3,297,789	21,161,913
<b>Total net position</b>	<b>\$ 497,708,689</b>	<b>\$ 142,479,603</b>	<b>\$ 640,188,292</b>





# SEDGWICK COUNTY, KANSAS

## Statement of Activities

For the Nine Months Ended September 30, 2020

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 55,049,369	\$ 16,552,265	\$ 109,995,968	\$ -
Public safety	112,475,341	18,284,831	11,670,439	-
Public works	22,916,152	2,489,760	3,964,923	523,227
Health and welfare	38,609,226	10,383,928	16,195,266	-
Cultural and recreation	12,084,226	543,274	-	-
Community development	8,625,845	6,283	507,837	-
Interest on long-term debt	4,076,280	-	-	-
Total governmental activities	<u>253,836,439</u>	<u>48,260,341</u>	<u>142,334,433</u>	<u>523,227</u>
Business-type activities:				
Arena	4,337,847	207,719	-	-
Total business-type activities	<u>4,337,847</u>	<u>207,719</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 258,174,286</u>	<u>\$ 48,468,060</u>	<u>\$ 142,334,433</u>	<u>\$ 523,227</u>

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
\$ 71,498,864	\$ -	\$ 71,498,864
(82,520,071)	-	(82,520,071)
(15,938,242)	-	(15,938,242)
(12,030,032)	-	(12,030,032)
(11,540,952)	-	(11,540,952)
(8,111,725)	-	(8,111,725)
(4,076,280)	-	(4,076,280)
<u>(62,718,438)</u>	<u>-</u>	<u>(62,718,438)</u>
-	(4,130,128)	(4,130,128)
-	<u>(4,130,128)</u>	<u>(4,130,128)</u>
(62,718,438)	(4,130,128)	(66,848,566)
179,052,968	-	179,052,968
23,180,593	-	23,180,593
2,749,587	-	2,749,587
7,622,477	-	7,622,477
<u>212,605,625</u>	<u>-</u>	<u>212,605,625</u>
149,887,187	(4,130,128)	145,757,059
347,821,502	146,609,731	494,431,233
<u>\$ 497,708,689</u>	<u>\$ 142,479,603</u>	<u>\$ 640,188,292</u>



**SEDGWICK COUNTY, KANSAS**

*Balance Sheet  
Governmental Funds  
September 30, 2020  
(with comparative totals for September 30, 2019)*

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission Fund</u>
<b>Assets:</b>			
Cash, including investments	\$ 199,508,134	\$ 114,746,907	\$ 18,183
Restricted investment	-	-	817,035
Advance receivable	4,192,933	-	-
Due from other funds	-	-	-
Due from other agencies	349	12,465	-
Accounts receivable	424,380	1,143,738	-
Property tax receivable	-	-	-
Sales tax receivable	2,847,746	-	-
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	-	102,955	-
<b>Total assets</b>	<b><u>\$ 210,541,267</u></b>	<b><u>\$ 116,006,065</u></b>	<b><u>\$ 85,950,798</u></b>
<b>Liabilities:</b>			
Accounts payable	348,630	670,337	-
Due to other funds	-	-	-
Advance payable	-	-	-
Due to other entities	99,664,954	248	-
<b>Total liabilities</b>	<b><u>100,013,584</u></b>	<b><u>670,585</u></b>	<b><u>-</u></b>
<b>Deferred Inflows of Resources:</b>			
Deferred property tax revenue	-	-	-
Unavailable revenue - accounts receivable	-	-	-
Deferred lease receivable	-	-	85,115,580
Unavailable revenue - special assessments	-	-	-
<b>Total deferred inflows of resources</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>85,115,580</u></b>
<b>Fund balances:</b>			
<b>Nonspendable:</b>			
Inventories	\$ -	\$ 102,955	\$ -
Advance receivable	4,192,933	-	-
Lease receivable	-	-	-
Notes receivable	702,033	-	-
Prepaid items	2,175,489	-	-
<b>Restricted:</b>			
General Government	5,303,961	-	-
Debt Service	-	-	18,183
Public Safety	-	96,864,918	-
Public Works	-	-	-
Health and Welfare	-	4,710,435	-
Culture and Recreation	-	-	-
Community Development	-	4,177,325	817,035
Capital Outlay	-	-	-
<b>Committed:</b>			
Public Safety	-	345,139	-
Capital Outlay	-	-	-
Health and Welfare	-	1,542,445	-
<b>Assigned:</b>			
General Government	4,117,381	-	-
Public Safety	-	1,578,798	-
Public Works	-	-	-
Health and Welfare	-	5,994,747	-
Community Development	-	18,718	-
Capital Outlay	-	-	-
Unassigned	94,035,886	-	-
<b>Total fund balance</b>	<b><u>110,527,683</u></b>	<b><u>115,335,480</u></b>	<b><u>835,218</u></b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b><u>\$ 210,541,267</u></b>	<b><u>\$ 116,006,065</u></b>	<b><u>\$ 85,950,798</u></b>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2020	2019
\$ 52,869	\$ 5,374,876	\$ 66,522,035	\$ 386,223,004	\$ 186,144,286
-	-	-	817,035	802,464
-	-	-	4,192,933	4,437,800
-	779,471	-	779,471	793,053
-	-	500	13,314	356,783
-	-	2,932,806	4,500,924	3,065,182
-	-	-	-	164,897
-	-	2,847,748	5,695,494	5,217,114
-	-	-	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
-	-	505,767	608,722	497,618
<u>\$ 3,790,423</u>	<u>\$ 6,154,347</u>	<u>\$ 72,808,856</u>	<u>\$ 495,251,756</u>	<u>\$ 297,267,307</u>
-	-	1,014,627	2,033,594	2,757,872
-	-	779,471	779,471	793,053
-	-	4,192,933	4,192,933	4,437,800
-	-	77,214	99,742,416	46,656
-	-	6,064,245	106,748,414	8,035,381
-	-	-	-	164,897
-	-	451,237	451,237	1,146,269
-	-	-	85,115,580	87,610,954
3,737,554	-	-	3,737,554	4,275,141
<u>3,737,554</u>	<u>-</u>	<u>451,237</u>	<u>89,304,371</u>	<u>93,197,261</u>
\$ -	\$ -	\$ 505,767	\$ 608,722	497,618
-	-	-	4,192,933	4,437,800
-	-	-	-	-
-	-	-	702,033	702,033
-	-	-	2,175,489	2,252,089
-	-	2,840,176	8,144,137	7,123,163
52,869	-	25,790	96,842	445,649
-	-	17,302,181	114,167,099	19,323,017
-	-	2,421,791	2,421,791	2,614,855
-	-	2,782,932	7,493,367	7,626,842
-	-	117,362	117,362	69,037
-	-	2,062,956	7,057,316	6,793,128
-	6,154,347	14,003,379	20,157,726	21,340,188
-	-	5,835,043	6,180,182	2,878,334
-	-	8,881,709	8,881,709	8,909,827
-	-	-	1,542,445	1,305,519
-	-	-	4,117,381	4,485,520
-	-	417,736	1,996,534	1,693,113
-	-	640,485	640,485	678,409
-	-	-	5,994,747	8,980,291
-	-	-	18,718	14,935
-	-	9,247,593	9,247,593	9,015,190
-	-	(791,526)	93,244,360	84,848,108
<u>52,869</u>	<u>6,154,347</u>	<u>66,293,374</u>	<u>299,198,971</u>	<u>196,034,665</u>
<u>\$ 3,790,423</u>	<u>\$ 6,154,347</u>	<u>\$ 72,808,856</u>	<u>\$ 495,251,756</u>	<u>\$ 297,267,307</u>



## SEDGWICK COUNTY, KANSAS

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

For the Nine Months Ended September 30, 2020  
(with comparative totals for the nine months ended September 30, 2019)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
<b>Revenues</b>			
Property taxes	\$ 125,818,082	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	12,855,333	-	-
Special assessments	-	-	-
Other taxes	228,691	1,727	-
Intergovernmental	373,679	135,624,088	-
Charges for services	9,108,116	10,249,048	495,000
Uses of money and property	5,950,422	51,590	1,587,844
Fines and forfeits	122,961	73,140	-
Licenses and permits	5,648,548	-	-
Other	1,689,984	101,064	-
<b>Total revenues</b>	<u>161,795,816</u>	<u>146,100,657</u>	<u>2,082,844</u>
<b>Expenditures</b>			
<b>Current:</b>			
General government	31,927,114	14,671,682	-
Public safety	70,815,337	7,074,435	-
Public works	1,845,671	-	-
Health and welfare	5,634,856	30,925,033	-
Cultural and recreation	9,712,719	-	-
Community Development	1,098,831	574,787	-
<b>Debt service:</b>			
Principal	-	-	585,000
Interest and fiscal charges	-	-	1,902,695
Debt issuance costs	-	-	-
Capital outlay	-	-	-
<b>Total expenditures</b>	<u>121,034,528</u>	<u>53,245,937</u>	<u>2,487,695</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>40,761,288</u>	<u>92,854,720</u>	<u>(404,851)</u>
<b>Other financing sources (uses)</b>			
Transfers from other funds	686,135	1,419,577	-
Transfers to other funds	(2,623,776)	(1,112,057)	-
Premium from issuance of general obligation bonds	-	-	-
Issuance of general obligation bonds	-	-	-
<b>Total other financing sources (uses)</b>	<u>(1,937,641)</u>	<u>307,520</u>	<u>-</u>
<b>Net change in fund balances</b>	38,823,647	93,162,240	(404,851)
<b>Fund balances, beginning of year</b>	<u>71,704,036</u>	<u>22,173,240</u>	<u>1,240,069</u>
<b>Fund balances, end of period</b>	<u>\$ 110,527,683</u>	<u>\$ 115,335,480</u>	<u>\$ 835,218</u>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2020	2019
\$ 10,230,621	\$ -	\$ 43,004,265	\$ 179,052,968	\$ 172,372,575
-	-	2,429,587	2,429,587	2,267,567
-	-	10,325,260	23,180,593	22,469,429
523,227	-	-	523,227	567,660
-	-	89,582	320,000	379,546
24,182	-	7,090,775	143,112,724	37,928,071
-	-	20,347,467	40,199,631	44,333,711
-	27,009	5,612	7,622,477	11,248,883
-	-	-	196,101	208,224
-	-	19,020	5,667,568	6,233,518
-	-	405,995	2,197,043	2,474,104
<u>10,778,030</u>	<u>27,009</u>	<u>83,717,563</u>	<u>404,501,919</u>	<u>300,483,288</u>
-	31,829	3,924,321	50,554,946	32,312,374
-	-	33,475,292	111,365,064	113,882,692
-	-	8,820,812	10,666,483	9,831,328
-	-	4,188,604	40,748,493	42,918,035
-	-	8,020	9,720,739	10,213,112
-	-	6,128,419	7,802,037	8,070,806
11,710,000	-	219,869	12,514,869	15,948,570
3,541,327	-	20,321	5,464,343	5,714,310
-	-	-	-	270
-	-	19,870,039	19,870,039	13,883,426
<u>15,251,327</u>	<u>31,829</u>	<u>76,655,697</u>	<u>268,707,013</u>	<u>252,774,923</u>
<u>(4,473,297)</u>	<u>(4,820)</u>	<u>7,061,866</u>	<u>135,794,906</u>	<u>47,708,365</u>
2,373,370	139,097	6,894,502	11,512,681	7,075,674
-	(6,523,417)	(1,253,431)	(11,512,681)	(7,075,674)
-	-	-	-	-
-	-	-	-	-
<u>2,373,370</u>	<u>(6,384,320)</u>	<u>5,641,071</u>	<u>-</u>	<u>993,879</u>
(2,099,927)	(6,389,140)	12,702,937	135,794,906	48,702,244
<u>2,152,796</u>	<u>12,543,487</u>	<u>53,590,437</u>	<u>163,404,065</u>	<u>147,332,421</u>
<u>\$ 52,869</u>	<u>\$ 6,154,347</u>	<u>\$ 66,293,374</u>	<u>\$ 299,198,971</u>	<u>\$ 196,034,665</u>



# SEDGWICK COUNTY, KANSAS

## Statement of Net Position Proprietary Funds September 30, 2020

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
<b><u>Assets</u></b>		
<b>Current assets:</b>		
Cash, including investments	\$ 3,297,788	\$ 28,765,920
Accounts receivable	1	420
Inventories, at cost	-	195,066
	3,297,789	28,961,406
<b>Total current assets</b>		
<b>Noncurrent assets:</b>		
<b>Capital assets:</b>		
Land	13,038,358	40,580
Buildings and improvements	166,725,360	8,319,354
Machinery and equipment	8,116,166	32,771,232
Construction in progress	4,072,098	-
Less accumulated depreciation	(52,770,168)	(30,479,042)
	139,181,814	10,652,124
<b>Total capital assets (net of accumulated depreciation)</b>		
	142,479,603	39,613,530
<b>Total assets</b>		
<b><u>Liabilities</u></b>		
<b>Current liabilities:</b>		
Accounts payable	-	321,545
Estimated claims costs payable	-	2,100,000
<b>Total current liabilities</b>	-	2,421,545
<b>Noncurrent liabilities:</b>		
Estimated claims costs payable	-	1,776,300
<b>Total liabilities</b>	-	4,197,845
<b><u>Net position</u></b>		
Investment in capital assets	139,181,814	10,652,124
Unrestricted	3,297,789	24,763,561
<b>Total net position</b>	142,479,603	35,415,685
<b>Total liabilities and net position</b>	\$ 142,479,603	\$ 39,613,530



# SEDGWICK COUNTY, KANSAS

## Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Nine Months Ended September 30, 2020

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
<b>Operating revenues:</b>		
Charges for services	\$ 175,000	\$ 35,267,737
Other revenue	32,719	3,218,473
<b>Total operating revenues</b>	<b>207,719</b>	<b>38,486,210</b>
<b>Operating expenses:</b>		
Salaries and benefits	-	919,266
Contractual services	555,484	2,011,903
Utilities	-	43,866
Supplies and fuel	-	1,833,736
Administrative charges	-	173,295
Depreciation expense	3,782,363	1,752,948
Claims expense	-	27,337,770
Other expense	-	-
<b>Total operating expenses</b>	<b>4,337,847</b>	<b>34,072,784</b>
<b>Operating loss</b>	<b>(4,130,128)</b>	<b>4,413,426</b>
<b>Nonoperating revenues:</b>		
<b>Total nonoperating revenues</b>	<b>-</b>	<b>194,685</b>
<b>Income loss before transfers</b>	<b>(4,130,128)</b>	<b>4,608,111</b>
<b>Transfers:</b>		
Transfers from other funds	-	-
Transfers to other funds	-	-
<b>Change in net position</b>	<b>(4,130,128)</b>	<b>4,608,111</b>
<b>Net position, beginning of year</b>	<b>146,609,731</b>	<b>30,807,574</b>
<b>Net position, end of period</b>	<b>\$ 142,479,603</b>	<b>\$ 35,415,685</b>





**SEDGWICK COUNTY, KANSAS**

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

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2020	2019
<b>Assets:</b>					
Cash, including investments	\$ 32,575,334	\$ 25,790	\$ 33,920,911	\$ 66,522,035	\$ 65,227,437
Due from other agencies	-	-	500	500	341,352
Accounts receivable	2,932,806	-	-	2,932,806	1,664,664
Property tax receivable	-	-	-	-	31,615
Sales tax receivable	-	-	2,847,748	2,847,748	2,608,558
Inventories, at cost	505,767	-	-	505,767	363,609
<b>Total assets</b>	<b>\$ 36,013,907</b>	<b>\$ 25,790</b>	<b>\$ 36,769,159</b>	<b>\$ 72,808,856</b>	<b>\$ 70,237,235</b>
<b>Liabilities:</b>					
Accounts payable	559,027	-	455,600	1,014,627	667,455
Due to other funds	-	-	779,471	779,471	793,053
Advance payable	-	-	4,192,933	4,192,933	4,437,800
Due to other entities	77,214	-	-	77,214	14,150
<b>Total liabilities</b>	<b>636,241</b>	<b>-</b>	<b>5,428,004</b>	<b>6,064,245</b>	<b>5,912,458</b>
<b>Deferred Inflows of Resources:</b>					
Deferred property tax revenue	-	-	-	-	31,615
Unavailable revenue - accounts receivable	451,237	-	-	451,237	1,146,269
<b>Total deferred inflows of resources</b>	<b>451,237</b>	<b>-</b>	<b>-</b>	<b>451,237</b>	<b>1,177,884</b>
<b>Fund balances:</b>					
<b>Nonspendable:</b>					
Inventories	\$ 505,767	\$ -	\$ -	\$ 505,767	\$ 363,609
<b>Restricted:</b>					
General Government	2,840,176	-	-	2,840,176	2,628,279
Debt Service	-	25,790	-	25,790	25,790
Public Safety	17,302,181	-	-	17,302,181	16,679,921
Public Works	2,421,791	-	-	2,421,791	2,614,855
Health and Welfare	2,782,932	-	-	2,782,932	2,503,543
Culture and Recreation	117,362	-	-	117,362	69,037
Community Development	2,062,956	-	-	2,062,956	1,867,778
Capital Outlay	-	-	14,003,379	14,003,379	15,636,146
<b>Committed:</b>					
Public Safety	5,835,043	-	-	5,835,043	2,544,689
Capital Outlay	-	-	8,881,709	8,881,709	8,909,827
<b>Assigned:</b>					
Public Works	640,485	-	-	640,485	678,409
Public Safety	417,736	-	-	417,736	414,928
Capital Outlay	-	-	9,247,593	9,247,593	9,015,190
Unassigned	-	-	(791,526)	(791,526)	(805,108)
<b>Total fund balance</b>	<b>34,926,429</b>	<b>25,790</b>	<b>31,341,155</b>	<b>66,293,374</b>	<b>63,146,893</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 36,013,907</b>	<b>\$ 25,790</b>	<b>\$ 36,769,159</b>	<b>\$ 72,808,856</b>	<b>\$ 70,237,235</b>



# SEDGWICK COUNTY, KANSAS

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

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
<b>Assets:</b>				
Cash, including investments	\$ 2,062,956	\$ 1,347,588	\$ 3,861,166	\$ 1,373,928
Accounts receivable	-	-	2,907,575	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	505,767	-
<b>Total assets</b>	<b>\$ 2,062,956</b>	<b>\$ 1,347,588</b>	<b>\$ 7,274,508</b>	<b>\$ 1,373,928</b>
<b>Liabilities:</b>				
Accounts payable	-	17,243	64,725	1,567
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>17,243</b>	<b>64,725</b>	<b>1,567</b>
<b>Deferred Inflows of Resources:</b>				
Deferred property tax revenue	-	-	-	-
Unavailable revenue - accounts receivable	-	-	451,237	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>451,237</b>	<b>-</b>
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Inventories	\$ -	\$ -	\$ 505,767	\$ -
<b>Restricted:</b>				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	1,330,345	-	1,372,361
Culture and Recreation	-	-	-	-
Community Development	2,062,956	-	-	-
<b>Committed:</b>				
Public Safety	-	-	5,835,043	-
<b>Assigned:</b>				
Public Works	-	-	-	-
Public Safety	-	-	417,736	-
Unassigned	-	-	-	-
<b>Total fund balance</b>	<b>2,062,956</b>	<b>1,330,345</b>	<b>6,758,546</b>	<b>1,372,361</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 2,062,956</b>	<b>\$ 1,347,588</b>	<b>\$ 7,274,508</b>	<b>\$ 1,373,928</b>



<u>Public Works Highways</u>	<u>Noxious Weeds</u>	<u>Solid Waste</u>	<u>Special Parks and Recreation</u>	<u>Emergency Telephone Services</u>	<u>Court Trustee Operations</u>
\$ 1,884,204	\$ 224,059	\$ 1,340,664	\$ 117,362	\$ 2,867,145	\$ 2,062,574
1,303	14,246	154	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,885,507</u>	<u>\$ 238,305</u>	<u>\$ 1,340,818</u>	<u>\$ 117,362</u>	<u>\$ 2,867,145</u>	<u>\$ 2,062,574</u>
9,297	-	318,843	-	12,612	109,405
-	-	-	-	-	-
74,214	-	-	-	-	3,000
<u>83,511</u>	<u>-</u>	<u>318,843</u>	<u>-</u>	<u>12,612</u>	<u>112,405</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	2,854,533	1,950,169
1,641,606	-	780,185	-	-	-
-	-	-	-	-	-
-	-	-	117,362	-	-
-	-	-	-	-	-
-	-	-	-	-	-
160,390	238,305	241,790	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,801,996</u>	<u>238,305</u>	<u>1,021,975</u>	<u>117,362</u>	<u>2,854,533</u>	<u>1,950,169</u>
<u>\$ 1,885,507</u>	<u>\$ 238,305</u>	<u>\$ 1,340,818</u>	<u>\$ 117,362</u>	<u>\$ 2,867,145</u>	<u>\$ 2,062,574</u>

(Continued)



# SEDGWICK COUNTY, KANSAS

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

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
<b>Assets</b>				
Cash, including investments	\$ 80,226	\$ 1,560,016	\$ 175,319	\$ 65,908
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
<b>Total assets</b>	<b>\$ 80,226</b>	<b>\$ 1,560,016</b>	<b>\$ 175,319</b>	<b>\$ 65,908</b>
<b>Liabilities:</b>				
Accounts payable	-	14,964	-	7,434
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>14,964</b>	<b>-</b>	<b>7,434</b>
<b>Deferred Inflows of Resources:</b>				
Deferred property tax revenue	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Inventories	\$ -	\$ -	\$ -	\$ -
<b>Restricted:</b>				
General Government	-	1,545,052	-	-
Public Safety	-	-	175,319	58,474
Public Works	-	-	-	-
Health and Welfare	80,226	-	-	-
Culture and Recreation	-	-	-	-
Community Development	-	-	-	-
<b>Committed:</b>				
Public Safety	-	-	-	-
<b>Assigned:</b>				
Public Works	-	-	-	-
Public Safety	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balance</b>	<b>80,226</b>	<b>1,545,052</b>	<b>175,319</b>	<b>58,474</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 80,226</b>	<b>\$ 1,560,016</b>	<b>\$ 175,319</b>	<b>\$ 65,908</b>



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2020	2019
\$ 1,295,177	\$ 12,226,219	\$ 30,823	\$ 32,575,334	\$ 29,865,264
-	9,528	-	2,932,806	1,664,664
-	-	-	-	31,615
-	-	-	505,767	363,609
<u>\$ 1,295,177</u>	<u>\$ 12,235,747</u>	<u>\$ 30,823</u>	<u>\$ 36,013,907</u>	<u>\$ 31,925,152</u>
53	2,884	-	559,027	368,070
-	-	-	-	-
-	-	-	77,214	14,150
<u>53</u>	<u>2,884</u>	<u>-</u>	<u>636,241</u>	<u>382,220</u>
-	-	-	-	31,615
-	-	-	451,237	1,146,269
-	-	-	451,237	1,177,884
\$ -	\$ -	\$ -	\$ 505,767	\$ 363,609
1,295,124	-	-	2,840,176	2,628,279
-	12,232,863	30,823	17,302,181	16,679,921
-	-	-	2,421,791	2,614,855
-	-	-	2,782,932	2,503,543
-	-	-	117,362	69,037
-	-	-	2,062,956	1,867,778
-	-	-	5,835,043	2,544,689
-	-	-	640,485	678,409
-	-	-	417,736	414,928
-	-	-	-	-
<u>1,295,124</u>	<u>12,232,863</u>	<u>30,823</u>	<u>34,926,429</u>	<u>30,365,048</u>
<u>\$ 1,295,177</u>	<u>\$ 12,235,747</u>	<u>\$ 30,823</u>	<u>\$ 36,013,907</u>	<u>\$ 31,925,152</u>



## SEDGWICK COUNTY, KANSAS

### Combining Balance Sheet Nonmajor Capital Projects Funds September 30, 2020

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
<b>Assets</b>				
Cash, including investments	\$ -	\$ 3,240	\$ 11,236,292	\$ 201,320
Due from other agencies	-	-	500	-
Sales tax receivable	-	-	2,847,748	-
<b>Total assets</b>	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 14,084,540</u>	<u>\$ 201,320</u>
<b>Liabilities:</b>				
Accounts payable	12,055	-	81,161	-
Due to other funds	779,471	-	-	-
Advance payable	-	-	-	-
<b>Total liabilities</b>	<u>791,526</u>	<u>-</u>	<u>81,161</u>	<u>-</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - accounts receivable	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
<b>Restricted:</b>				
Capital Outlay	\$ -	\$ -	\$ 14,003,379	\$ -
<b>Committed:</b>				
Capital Outlay	-	3,240	-	-
<b>Assigned:</b>				
Capital Outlay	-	-	-	201,320
Unassigned	(791,526)	-	-	-
<b>Total fund balance</b>	<u>(791,526)</u>	<u>3,240</u>	<u>14,003,379</u>	<u>201,320</u>
<b>Total liabilities and fund balances</b>	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 14,084,540</u>	<u>\$ 201,320</u>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2020	2019
\$ 45,623	\$ 13,433,617	\$ 5,801,813	\$ 3,199,006	\$ 33,920,911	\$ 3,536,383
-	-	-	-	500	341,352
-	-	-	-	2,847,748	2,608,558
<u>\$ 45,623</u>	<u>\$ 13,433,617</u>	<u>\$ 5,801,813</u>	<u>\$ 3,199,006</u>	<u>\$ 36,769,159</u>	<u>\$ 6,486,293</u>
-	362,215	169	-	455,600	299,385
-	-	-	-	779,471	793,053
-	4,192,933	-	-	4,192,933	4,437,800
-	4,555,148	169	-	5,428,004	5,530,238
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 14,003,379	\$ 15,636,146
-	8,878,469	-	-	8,881,709	8,909,827
45,623	-	5,801,644	3,199,006	9,247,593	9,015,190
-	-	-	-	(791,526)	(805,108)
<u>45,623</u>	<u>8,878,469</u>	<u>5,801,644</u>	<u>3,199,006</u>	<u>31,341,155</u>	<u>32,756,055</u>
<u>\$ 45,623</u>	<u>\$ 13,433,617</u>	<u>\$ 5,801,813</u>	<u>\$ 3,199,006</u>	<u>\$ 36,769,159</u>	<u>\$ 38,286,293</u>



## SEDGWICK COUNTY, KANSAS

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

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2020	2019
<b>Revenues</b>					
Property taxes	\$ 43,004,265	\$ -	\$ -	\$ 43,004,265	\$ 40,660,979
Emergency telephone services taxes	2,429,587	-	-	2,429,587	2,267,567
Sales taxes	-	-	10,325,260	10,325,260	10,036,540
Other taxes	89,582	-	-	89,582	90,750
Intergovernmental	6,550,170	-	540,605	7,090,775	10,675,207
Charges for services	20,347,467	-	-	20,347,467	18,900,431
Uses of money and property	5,612	-	-	5,612	14,638
Licenses and permits	19,020	-	-	19,020	14,093
Other	191,479	-	214,516	405,995	316,357
<b>Total revenues</b>	<u>72,637,182</u>	<u>-</u>	<u>11,080,381</u>	<u>83,717,563</u>	<u>82,976,562</u>
<b>Expenditures</b>					
Current:					
General government	3,924,321	-	-	3,924,321	3,922,114
Public safety	33,475,292	-	-	33,475,292	32,868,950
Public works	8,820,812	-	-	8,820,812	9,165,082
Health and welfare	4,188,604	-	-	4,188,604	3,739,662
Culture and recreation	8,020	-	-	8,020	4,319
Community Development	6,128,419	-	-	6,128,419	6,008,254
Debt service:					
Principal	219,869	-	-	219,869	183,570
Interest and fiscal charges	20,321	-	-	20,321	8,704
Capital outlay	-	-	19,870,039	19,870,039	13,883,426
<b>Total expenditures</b>	<u>56,785,658</u>	<u>-</u>	<u>19,870,039</u>	<u>76,655,697</u>	<u>69,784,081</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>15,851,524</u>	<u>-</u>	<u>(8,789,658)</u>	<u>7,061,866</u>	<u>13,192,481</u>
<b>Other financing sources (uses)</b>					
Transfers from other funds	77,392	-	6,817,110	6,894,502	5,030,207
Transfers to other funds	(1,318,302)	-	64,871	(1,253,431)	(2,105,059)
<b>Total other financing sources (uses)</b>	<u>(1,240,910)</u>	<u>-</u>	<u>6,881,981</u>	<u>5,641,071</u>	<u>3,919,027</u>
<b>Net change in fund balances</b>	14,610,614	-	(1,907,677)	12,702,937	17,111,508
<b>Fund balances, beginning of year</b>	<u>20,315,815</u>	<u>25,790</u>	<u>33,248,832</u>	<u>53,590,437</u>	<u>46,035,385</u>
<b>Fund balances, end of period</b>	<u>\$ 34,926,429</u>	<u>\$ 25,790</u>	<u>\$ 31,341,155</u>	<u>\$ 66,293,374</u>	<u>\$ 63,146,893</u>





**SEDGWICK COUNTY, KANSAS**

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

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
<b>Revenues</b>				
Property taxes	\$ 8,181,875	\$ 3,379,916	\$ 5,058,072	\$ 2,535,056
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	87,223	-	5,839
Charges for services	-	6,666	12,305,061	3,638
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	678	1,198	9,706
<b>Total revenues</b>	<u>8,181,875</u>	<u>3,474,483</u>	<u>17,364,331</u>	<u>2,554,239</u>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	14,303,446	-
Public works	-	-	-	-
Health and welfare	-	2,585,202	-	1,603,402
Culture and recreation	-	-	-	-
Community Development	6,128,419	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>6,128,419</u>	<u>2,585,202</u>	<u>14,303,446</u>	<u>1,603,402</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>2,053,456</u>	<u>889,281</u>	<u>3,060,885</u>	<u>950,837</u>
<b>Other financing (uses)</b>				
Transfers from other funds	-	-	6	-
Transfers to other funds	-	-	-	(67,631)
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>6</u>	<u>(67,631)</u>
<b>Net change in fund balances</b>	2,053,456	889,281	3,060,891	883,206
<b>Fund balances, beginning of year</b>	<u>9,500</u>	<u>441,064</u>	<u>3,697,655</u>	<u>489,155</u>
<b>Fund balances, end of period</b>	<u>\$ 2,062,956</u>	<u>\$ 1,330,345</u>	<u>\$ 6,758,546</u>	<u>\$ 1,372,361</u>



	Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$	4,678,278	\$ 381,545	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	2,429,587	-
	3,437,653	-	-	40,156	-	2,990,755
	-	51,168	1,970,975	-	460	856,911
	13,200	-	615	-	-	-
	49,199	687	1,031	-	14,560	8,952
	<u>8,178,330</u>	<u>433,400</u>	<u>1,972,621</u>	<u>40,156</u>	<u>2,444,607</u>	<u>3,856,618</u>
	-	-	-	-	-	-
	-	-	-	-	1,848,249	4,428,375
	7,197,630	308,026	1,315,156	-	-	-
	-	-	-	8,020	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>7,197,630</u>	<u>308,026</u>	<u>1,315,156</u>	<u>8,020</u>	<u>1,848,249</u>	<u>4,428,375</u>
	<u>980,700</u>	<u>125,374</u>	<u>657,465</u>	<u>32,136</u>	<u>596,358</u>	<u>(571,757)</u>
	74,055	-	-	1,543	-	-
	-	-	(80,225)	-	(649,878)	-
	<u>74,055</u>	<u>-</u>	<u>(80,225)</u>	<u>1,543</u>	<u>(649,878)</u>	<u>-</u>
	1,054,755	125,374	577,240	33,679	(53,520)	(571,757)
	<u>747,241</u>	<u>112,931</u>	<u>444,735</u>	<u>83,683</u>	<u>2,908,053</u>	<u>2,521,926</u>
\$	<u>1,801,996</u>	<u>\$ 238,305</u>	<u>\$ 1,021,975</u>	<u>\$ 117,362</u>	<u>\$ 2,854,533</u>	<u>\$ 1,950,169</u>



**SEDGWICK COUNTY, KANSAS**

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

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Emergency telephone services taxes	-	-	-	-
Other taxes	49,426	-	-	-
Intergovernmental	-	28,700	-	-
Charges for services	-	3,584,044	4,501	27,185
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	7,690	-	-
<b>Total revenues</b>	<u>49,426</u>	<u>3,620,434</u>	<u>4,501</u>	<u>27,185</u>
<b>Expenditures</b>				
<b>Current:</b>				
General government	-	3,238,026	-	-
Public safety	-	-	-	12,984
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
<b>Debt service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>3,238,026</u>	<u>-</u>	<u>12,984</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>49,426</u>	<u>382,408</u>	<u>4,501</u>	<u>14,201</u>
<b>Other financing (uses)</b>				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	(517,718)	-	-
<b>Total other financing (uses)</b>	<u>-</u>	<u>(517,718)</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	49,426	(135,310)	4,501	14,201
<b>Fund balances, beginning of year</b>	<u>30,800</u>	<u>1,680,362</u>	<u>170,818</u>	<u>44,273</u>
<b>Fund balances, end of period</b>	<u>\$ 80,226</u>	<u>\$ 1,545,052</u>	<u>\$ 175,319</u>	<u>\$ 58,474</u>



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2020	2019
\$ -	\$ 18,789,523	\$ -	\$ 43,004,265	\$ 40,660,979
-	-	-	2,429,587	2,267,567
-	-	-	89,582	90,750
-	-	-	6,550,170	6,757,724
895,719	641,139	-	20,347,467	18,900,431
5,612	-	-	5,612	14,638
-	5,205	-	19,020	14,093
15	97,113	650	191,479	137,756
<u>901,346</u>	<u>19,532,980</u>	<u>650</u>	<u>72,637,182</u>	<u>68,843,938</u>
632,040	54,255	-	3,924,321	3,922,114
-	12,882,238	-	33,475,292	32,868,950
-	-	-	8,820,812	9,165,082
-	-	-	4,188,604	3,739,662
-	-	-	8,020	4,319
-	-	-	6,128,419	6,008,254
-	219,869	-	219,869	183,570
-	20,321	-	20,321	8,704
<u>632,040</u>	<u>13,176,683</u>	<u>-</u>	<u>56,785,658</u>	<u>55,900,655</u>
<u>269,306</u>	<u>6,356,297</u>	<u>650</u>	<u>15,851,524</u>	<u>12,943,283</u>
-	1,788	-	77,392	6,070
(2,850)	-	-	(1,318,302)	(2,017,437)
<u>(2,850)</u>	<u>1,788</u>	<u>-</u>	<u>(1,240,910)</u>	<u>(2,011,367)</u>
266,456	6,358,085	650	14,610,614	10,931,916
<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>\$ 1,295,124</u>	<u>\$ 12,232,863</u>	<u>\$ 30,823</u>	<u>\$ 34,926,429</u>	<u>\$ 30,365,048</u>



## SEDGWICK COUNTY, KANSAS

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

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
<b>Revenues</b>				
Sales taxes	\$ -	\$ -	\$ 10,325,260	\$ -
Intergovernmental	-	-	527,270	-
Other revenue	-	-	29,932	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>10,882,462</b>	<b>-</b>
<b>Expenditures</b>				
Capital outlay	-	-	13,874,056	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>13,874,056</b>	<b>-</b>
<b>(Deficiency) of revenues (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>(2,991,594)</b>	<b>-</b>
<b>Other financing sources (uses)</b>				
Transfers from other funds	-	-	3,133,325	-
Transfers to other funds	-	-	140,474	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>3,273,799</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>282,205</b>	<b>-</b>
<b>Fund balances (deficits), beginning of year</b>	<b>(791,526)</b>	<b>3,240</b>	<b>13,721,174</b>	<b>201,320</b>
<b>Fund balances (deficits), end of period</b>	<b>\$ (791,526)</b>	<b>\$ 3,240</b>	<b>\$ 14,003,379</b>	<b>\$ 201,320</b>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2020	2019
\$ -	\$ -	\$ -	\$ -	\$ 10,325,260	\$ 10,036,540
-	13,335	-	-	540,605	3,917,483
-	184,553	31	-	214,516	178,601
-	197,888	31	-	11,080,381	14,132,624
-	4,160,599	1,775,254	60,130	19,870,039	13,883,426
-	4,160,599	1,775,254	60,130	19,870,039	13,883,426
-	(3,962,711)	(1,775,223)	(60,130)	(8,789,658)	249,198
-	3,683,785	-	-	6,817,110	5,024,137
-	(75,603)	-	-	64,871	(87,622)
-	3,608,182	-	-	6,881,981	5,930,394
-	(354,529)	(1,775,223)	(60,130)	(1,907,677)	6,179,592
45,623	9,232,998	7,576,867	3,259,136	33,248,832	26,576,463
<u>\$ 45,623</u>	<u>\$ 8,878,469</u>	<u>\$ 5,801,644</u>	<u>\$ 3,199,006</u>	<u>\$ 31,341,155</u>	<u>\$ 32,756,055</u>



## SEDGWICK COUNTY, KANSAS

### Combining Statement of Net Position Internal Service Funds September 30, 2020

	<u>Fleet Management</u>	<u>Health/Dental/ Life Insurance Reserve</u>	<u>Workers' Compensation Reserve</u>
<b><u>Assets</u></b>			
<b>Current assets:</b>			
Cash, including investments	\$ 13,008,320	\$ 8,749,713	\$ 4,652,408
Accounts receivable	420	-	-
Inventories, at cost	195,066	-	-
<b>Total current assets</b>	<b>13,203,806</b>	<b>8,749,713</b>	<b>4,652,408</b>
<b>Noncurrent assets:</b>			
<b>Capital assets:</b>			
Land	40,580	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	32,710,000	-	-
Less accumulated depreciation	(30,417,810)	-	-
<b>Total capital assets (net of accumulated depreciation)</b>	<b>10,652,124</b>	<b>-</b>	<b>-</b>
<b>Total assets</b>	<b>23,855,930</b>	<b>8,749,713</b>	<b>4,652,408</b>
<b><u>Liabilities</u></b>			
<b>Current liabilities:</b>			
Accounts payable	304,673	-	10,739
Estimated claims costs payable	-	2,100,000	-
<b>Total current liabilities</b>	<b>304,673</b>	<b>2,100,000</b>	<b>10,739</b>
<b>Noncurrent liabilities:</b>			
Estimated claims costs payable	-	-	1,776,300
<b>Total liabilities</b>	<b>304,673</b>	<b>2,100,000</b>	<b>1,787,039</b>
<b><u>Net position</u></b>			
Investment in capital assets	10,652,124	-	-
Unrestricted	12,899,133	6,649,713	2,865,369
<b>Total net position</b>	<b>23,551,257</b>	<b>6,649,713</b>	<b>2,865,369</b>
<b>Total liabilities and net position</b>	<b>\$ 23,855,930</b>	<b>\$ 8,749,713</b>	<b>\$ 4,652,408</b>



Risk Management Reserve	Totals	
	2020	2019
\$ 2,355,479	\$ 28,765,920	\$ 23,473,116
-	420	901
-	195,066	173,004
<u>2,355,479</u>	<u>28,961,406</u>	<u>23,647,021</u>
-	40,580	40,580
-	8,319,354	8,319,354
61,232	32,771,232	30,847,913
(61,232)	(30,479,042)	(29,112,202)
<u>-</u>	<u>10,652,124</u>	<u>10,095,645</u>
<u>2,355,479</u>	<u>39,613,530</u>	<u>33,742,666</u>
6,133	321,545	62,573
-	2,100,000	2,828,600
<u>6,133</u>	<u>2,421,545</u>	<u>2,891,173</u>
-	1,776,300	921,500
<u>6,133</u>	<u>4,197,845</u>	<u>3,812,673</u>
-	10,652,124	10,095,645
<u>2,349,346</u>	<u>24,763,561</u>	<u>19,834,348</u>
<u>2,349,346</u>	<u>35,415,685</u>	<u>29,929,993</u>
<u>\$ 2,355,479</u>	<u>\$ 39,613,530</u>	<u>\$ 33,742,666</u>





# SEDGWICK COUNTY, KANSAS

## Combining Statement of Revenues, Expenses, and Changes in Net Position Internal Service Funds

For the Nine Months Ended September 30, 2020

(with comparative totals for the nine months ended September 30, 2019)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
<b>Operating revenues:</b>			
Charges for services	\$ 5,776,302	\$ 28,217,202	\$ 1,274,233
Other revenue	35,124	441,849	23,423
<b>Total operating revenues</b>	<u>5,811,426</u>	<u>28,659,051</u>	<u>1,297,656</u>
<b>Operating expenses:</b>			
Salaries and benefits	698,884	97,754	122,628
Contractual services	295,118	461,250	98,350
Utilities	43,866	-	-
Supplies and fuel	1,769,943	30,648	24,781
Administrative charges	173,295	-	-
Depreciation	1,752,948	-	-
Claims expense	-	25,686,652	1,096,524
Other	-	-	-
<b>Total operating expenses</b>	<u>4,734,054</u>	<u>26,276,304</u>	<u>1,342,283</u>
<b>Operating loss</b>	<u>1,077,372</u>	<u>2,382,747</u>	<u>(44,627)</u>
<b>Nonoperating revenues:</b>			
Gain on sale of assets	194,685	-	-
<b>Total nonoperating revenues</b>	<u>194,685</u>	<u>-</u>	<u>-</u>
<b>Income (loss) before transfers</b>	1,272,057	2,382,747	(44,627)
<b>Transfers</b>			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
<b>Change in net position</b>	1,272,057	2,382,747	(44,627)
<b>Net position, beginning of year</b>	<u>22,279,200</u>	<u>4,266,966</u>	<u>2,909,996</u>
<b>Net position, end of period</b>	<u>\$ 23,551,257</u>	<u>\$ 6,649,713</u>	<u>\$ 2,865,369</u>



Risk Management Reserve	Totals	
	2020	2019
\$ -	\$ 35,267,737	\$ 32,258,854
2,718,077	3,218,473	211,590
<u>2,718,077</u>	<u>38,486,210</u>	<u>32,470,444</u>
-	919,266	1,105,661
1,157,185	2,011,903	2,054,675
-	43,866	50,471
8,364	1,833,736	2,208,287
-	173,295	138,631
-	1,752,948	1,778,732
554,594	27,337,770	26,635,483
-	-	10,729
<u>1,720,143</u>	<u>34,072,784</u>	<u>33,982,669</u>
<u>997,934</u>	<u>4,413,426</u>	<u>(1,512,225)</u>
-	194,685	174,066
-	194,685	174,066
997,934	4,608,111	(1,338,159)
-	-	-
-	-	-
997,934	4,608,111	(1,338,159)
<u>1,351,412</u>	<u>30,807,574</u>	<u>31,268,152</u>
<u>\$ 2,349,346</u>	<u>\$ 35,415,685</u>	<u>\$ 29,929,993</u>



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