

QUARTER FINANCIAL REPORT

For The Six Months Ending June 30, 2021



2021



Division of Finance - 316-660-7591
525 N. Main #823 - Wichita, KS 67203

SEDGWICKCOUNTY.ORG

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Executive Summary

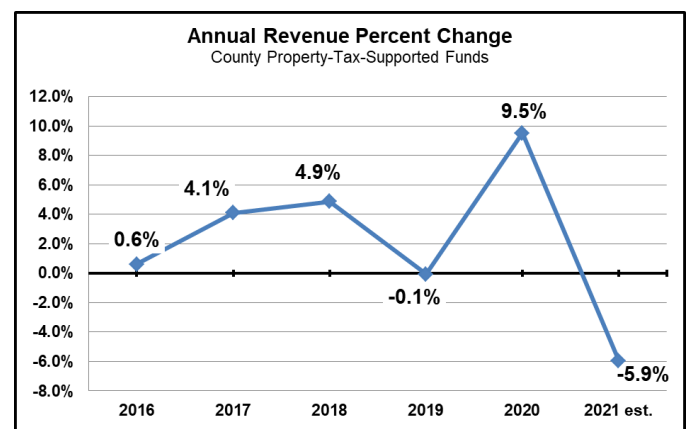
At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the first six months of 2021, ending June 30, 2021. The information contained in this report is based on unaudited financial statements 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 2021 budget was developed under exceptional and unprecedented circumstances as a result of the Boeing 737 Max production reductions and the coronavirus disease (COVID-19) pandemic. Ultimately, the County decreased budgeted expenditures in County property-tax-supported funds by \$2.5 million and added 13.0 full-time equivalents to address demand for services in core government functions while supporting a 3.5 percent increase in employer contributions for health insurance premiums, and additional funding for The Kansas African American Museum (TKAAM) for its relocation strategic planning process. 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.

This quarterly report provides an analysis of financial trends through the first half of 2021 compared to the same time period in 2020. Increased revenues over the first half of 2021 were recorded in several categories, including current property taxes, local retail sales and use taxes, charges for service, motor vehicle taxes, licenses and permits, and intergovernmental revenue. Increased expenditures were recorded in contractals, transfers, personnel, equipment, and capital improvements. With one-time revenues from the Federal Coronavirus Aid, Relief and Economic Security (CARES) Act in 2020, revenue estimates for 2021 are more consistent with prior years. These changes are explained within this report.



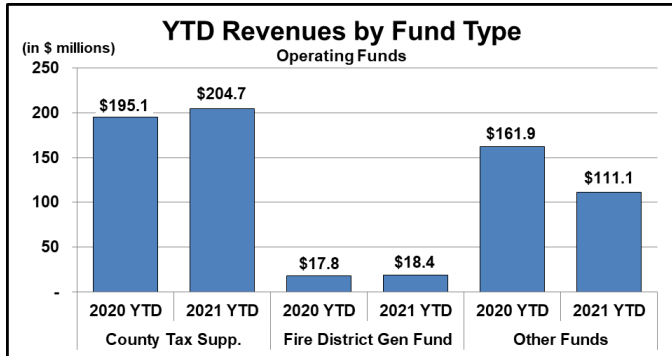
Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2020.

- **Revenues totaled \$204.7 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$9.6 million (4.9 percent) compared to the first half of 2020.
- **Expenditures totaled \$133.1 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$9.2 million (7.4 percent) compared to the first half of 2020.
- **For all County property-tax-supported funds (excluding Fire District 1), ending balances are projected to decrease by \$10.0 million.** The year-end General Fund balance is anticipated to decrease by \$11.1 million (11.6 percent), primarily due to a number of one-time expenditures related to COVID-19 pandemic response as well as temporary staffing service expenditures related to COVID-19. Due to reimbursement of eligible personnel expenses from the County's CARES Act allocation at the end of 2020, sufficient fund balance exists to support this significant draw-down of fund balance.

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 first half of 2021 decreased 10.8 percent (\$40.7 million) compared to the same timeframe last year. In County property-tax-supported funds, collections increased \$9.6 million (4.9 percent) compared to the first half of 2020.



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

County property-tax-supported funds revenue collections increased \$9.6 million (4.9 percent) compared to the first half of 2020. The most significant increases occurred in current property taxes (\$7.1 million), local retail sales and use taxes (\$1.3 million), charges for service (\$0.9 million), motor vehicle taxes (\$0.9 million), license and permit revenue (\$0.4 million), and intergovernmental revenue (\$0.3 million). The increase in current property taxes is due to an increase in assessed valuation of 4.6 percent for the current budget year. The increase in local retail sales and use taxes is due to the community continuing to return to normal from the coronavirus disease (COVID-19) pandemic. The increase in charges for service is largely due to an increase in revenue for prisoner housing at the Adult Detention Facility (\$0.9 million). The increase in motor vehicle taxes is due to increased consumer spending on vehicles (\$0.9 million). The increase in intergovernmental revenue (\$0.6 million) is due to payments received through the Federal Emergency Management Agency (FEMA) for COVID-19 related purchases such as hand sanitizer, disinfectant, and face masks. The increase in license and permits revenue is due to an increase in the number of plans submitted and project valuation with the Metropolitan Area Building and Construction Department (MABCD) (\$0.4 million).

The increases are partially offset by decreases in other revenue (\$1.1 million) and uses of money and property (\$0.9 million). The decrease in other revenue is primarily due to the timing of the Auto License fund transfer in 2020 (\$0.6 million) and the transfer of excess

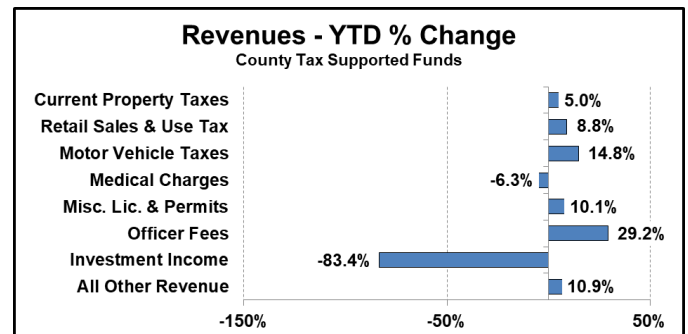
bond proceeds in 2020 (\$0.4 million). The decrease in uses of money and property is due to a decrease in investment income as a result of a decrease in interest rates and decreased return on interest payments (\$0.9 million).

Fire District 1 revenue comes primarily from property taxes. Through the first half of 2021, revenue collections of \$18.4 million were \$0.6 million (3.3 percent) greater compared to the same timeframe in 2020.

All other operating funds include grants, enterprise and internal service funds, and non-property-tax special revenue funds. Through the first half of 2021, all other County operating fund revenue decreased 31.4 percent (\$50.8 million) compared to the same time period last year. The most significant decreases occurred in intergovernmental revenue (\$49.5 million) in non-property-tax funds and reimbursements (\$2.4 million) in internal service funds. The decrease in intergovernmental revenue is largely due to receiving Federal Coronavirus Aid, Relief, and Economic Security Act (CARES) funding in 2020 (\$100.1 million) offset by the receipt of Federal American Recovery Plan Act (ARPA) funds (\$50.1 million) in June 2021. The decrease in reimbursements is due to the 2020 claim recovery for hail damage at the Sedgwick County Zoo (\$2.4 million).

The decreases were partially offset by an increase in miscellaneous revenue (\$1.0 million) in non-property-tax-funds. The miscellaneous revenue is a result of the contract renewal with United Healthcare in 2019 for the 2020 calendar year (\$0.9 million) and the refund of unused Capital Improvement Projects (CIP) funds (\$0.2 million) at INTRUST Bank Arena.

Key Revenues – Property-Tax-Supported Funds

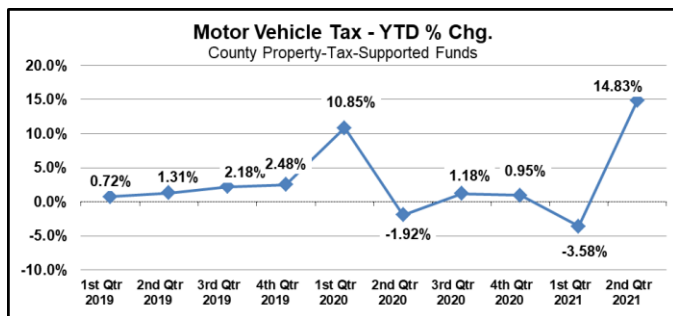


Current property tax collections through the first half of 2021 increased \$7.1 million (5.0 percent) when

compared to the same time period in 2020. The County’s assessed valuation grew about 4.6 percent for the 2021 budget year.

Retail sales and use tax collections increased \$1.3 million (8.8 percent), compared to the first half of 2020. Collections in four of six months in 2021 exceeded collections in the same months in 2020.

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 \$0.9 million (14.8 percent), compared to the first half of 2020. Details about this revenue source are shown in the graph below.



Medical charges are primarily collected for the operation of EMS. Through the first half of 2021, collections decreased \$0.5 million (6.3 percent) when compared to the same timeframe in 2020. The decrease is largely attributable to a decrease in insurance fees (\$0.2 million), Medicare fees (\$0.2 million), and patient fees (\$0.1 million) collected on behalf of EMS.

MABCD licenses and permits revenue increased by \$0.4 million (10.1 percent) compared to the first half of 2020 as a result of an increase in the number of plans submitted and project valuation following a slight decline in 2020 due to the COVID-19 pandemic.

Officer fees increased \$0.7 million (29.2 percent) compared to the first half of 2020 due to increased demand caused by very low mortgage interest rates. 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.

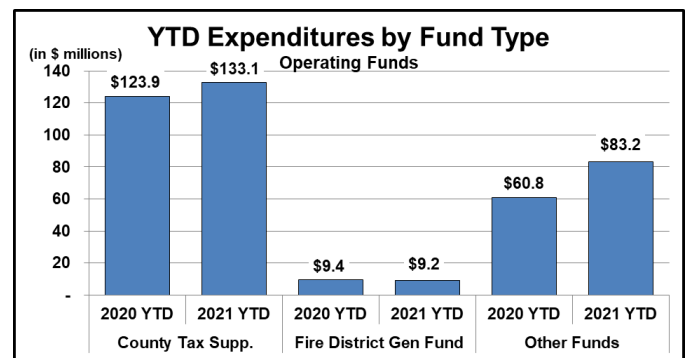
Investment income is required by State law to be deposited in the General Fund unless otherwise directed by statute to deposit earnings in a specific fund, such as the Register of Deeds Technology Fund. In some categories, relatively small increases in the amount can result in large percentage changes. Through the first half

of 2021, investment income decreased \$1.6 million (83.4 percent), versus the same period of time in 2020, the result of the same low interest rates driving the officer fee increase referenced above.

All other revenue collections increased \$1.6 million (10.9 percent) compared to the first half of 2020.

Expenditure Highlights:

Total expenditures for all operating funds increased \$29.0 million (14.6 percent) compared to the first half of 2020. For all County property-tax-supported funds, expenditures increased \$9.2 million (7.4 percent). Increases were recorded in contractals (\$7.6 million), transfers (\$1.3 million), personnel (\$0.7 million), equipment (\$0.1 million), and capital improvements (\$0.1 million), which were offset by decreases in commodities (\$0.6 million) and debt service (\$0.2 million).



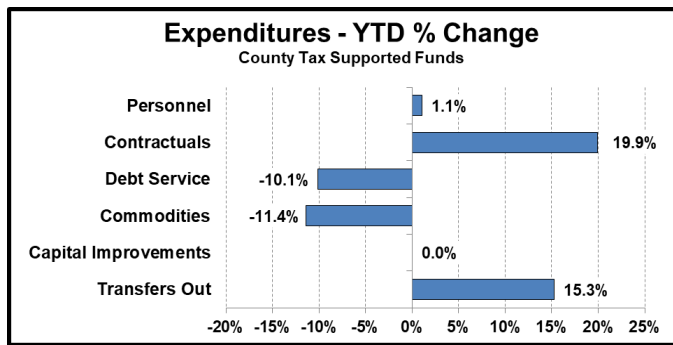
Year-to-date (YTD) Expenditures by Fund Type

County property-tax-supported funds’ expenditures increased \$9.2 million (7.4 percent) compared to the first half of 2020.

Fire District 1 expenditures decreased \$0.2 million (2.0 percent) compared to the first half of 2020.

All other operating funds’ expenditures increased \$22.4 million (36.7 percent) compared to the first half of 2020.

Key Expenditures — Property-Tax-Supported Funds



Personnel expenditures increased \$0.7 million (1.1 percent) compared to the first half of 2020, which is primarily due to an increase in salaries and wages (\$0.4 million) by departments County-wide, an increase in retirement contributions (\$0.2 million) by departments County-wide, and an increase in overtime (\$0.1 million) primarily by the Sheriff’s Office.

	2016	2017	2018	2019	2020	2021
KPERS - Retirement Rates						
	10.18%	8.96%	9.39%	9.89%	9.89%	9.87%
KP&F- Retirement Rates						
Sheriff	20.78%	19.39%	20.22%	22.13%	21.93%	22.80%
Fire	20.42%	19.03%	20.09%	22.13%	21.93%	22.80%
EMS	20.42%	19.03%	20.09%	22.13%	21.93%	22.80%

Contractual expenditures increased \$7.6 million (19.9 percent) compared to the same time period in 2020. The increase is primarily due to an increase in temporary employment services (\$6.4 million) by the Division of Finance partially due to a shopping cart created for temporary COVID-19 employment services for vaccine staffing, as well as expenses for such services. Shopping carts are used through the County’s purchasing system, which allows users to commit the amount of budget authority needed to cover the annual cost of a product or a service at any point during the year. Increases were also recorded in cleaning services (\$0.6 million) primarily by the Division of Finance due to shopping carts as well as expenses for cleaning services due to an increased need due to the COVID-19 pandemic, in natural gas (\$0.4 million) primarily by the Facilities Department due to extremely low temperatures in February 2021 causing an increase in use, and in financial professional services (\$0.2 million) primarily by EMS for billing services.

Debt payments decreased \$0.2 million (10.1 percent) compared to the first half of 2020 due to lower interest

costs as the result of the refunding, or refinancing, of the 2010A bond issuance in 2020.

Commodities expenditures decreased \$0.6 million (11.4 percent) compared to the first half of 2020. The decrease in commodities (\$0.6 million) is primarily due to a decrease in technology equipment (\$0.4 million) mostly by the Division of Information & Technology (I&T) due to Technology Review Board (TRB) projects completed in 2020 as well as a decrease in operating supplies (\$0.2 million) by EMS due to personal protective equipment (PPE) purchased in 2020 for COVID-19 response.

Capital Improvement expenditures increased \$0.1 million compared to the first half of 2020, due to an increase in design/architectural engineering for a Courthouse Capital Improvement Program (CIP) project to relocate the 18th Judicial District Traffic Court.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures increased by \$0.1 million (17.7 percent) compared to the first half of 2020. The increase is due to an increase in operating equipment (\$0.8 million) by the Sheriff’s Office due to radios purchased as part of the radio replacement plan, which was offset by decreases in technology hardware (\$0.6 million) due to radios purchased by EMS, as well as vehicles (\$0.1 million) by the Department on Aging due to the timing of funds encumbered in 2020.

Transfers to other funds increased \$1.3 million (15.3 percent) compared to the first half of 2020. The increase is due to increases in transfers out – sales tax (\$0.7 million), transfers out – capital projects (\$0.5 million) due to the timing of transfers for capital projects in 2021 compared to 2020, and transfers out – operating (\$0.2 million) due to a transfer to the capital budget for Flood Control.

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.

**2021 Year-End Fund Balance Estimates
Operating Funds By Fund Type (Budgetary Basis)**

	<i>Special Revenue Funds</i>						Total Operating Funds
	General Fund	Debt Service Funds	Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds	Enterprise & Internal Service	
Revenues							
Property taxes	\$ 118,211,493	\$ 11,305,327	\$ 22,306,491	\$ 17,778,617	\$ -	\$ -	\$ 169,601,928
Motor vehicle taxes	15,452,083	1,190,027	2,975,169	1,883,129	-	-	21,500,408
Local retail sales & use tax	31,200,000	-	-	-	-	-	31,200,000
All other taxes	296,145	421,263	-	-	3,555,469	-	4,272,878
Licenses & permits	8,228,412	-	16,697	5,486	58,001	-	8,308,596
Intergovernmental	1,219,568	107,994	4,829,386	-	96,363,633	-	102,520,581
Charges for services	13,169,019	-	16,099,648	731,890	25,262,753	50,376,864	105,640,173
Fines & forfeitures	178,357	-	75	-	37,493	-	215,925
Miscellaneous	2,650,697	-	29,079	96,807	112,501	2,441,281	5,330,365
Reimbursements	5,702,541	-	38,874	2,503	100,157	172,525	6,016,599
Uses of money & property	4,867,110	56,420	-	54,668	10,441	54,370	5,043,008
Transfers in & other proceeds	234,589	2,412,817	-	-	1,263,798	2,401,872	6,313,076
Total	201,410,013	15,493,848	46,295,418	20,553,100	126,764,246	55,446,911	465,963,537
Expenditures							
Personnel	121,388,683	-	22,807,958	14,873,564	43,687,552	1,428,911	204,186,669
Contractual	61,652,520	20,000	20,224,736	1,783,115	51,334,476	46,296,040	181,310,886
Debt Service	-	15,195,387	-	1,041,176	-	-	16,236,563
Commodities	6,336,236	-	1,995,605	754,983	5,467,812	3,247,852	17,802,488
Capital improvements	1,393,353	-	-	-	-	1,030,000	2,423,353
Capital outlay	1,254,694	-	76,212	224,425	221,950	4,327,729	6,105,010
Transfers to other funds	20,505,315	-	308,438	691,647	1,023,237	-	22,528,637
Total	212,530,801	15,215,387	45,412,949	19,368,910	101,735,027	56,330,532	450,593,606
Net change in fund balance	(11,120,788)	278,461	882,469	1,184,191	25,029,219	(883,621)	15,369,930
Actual beginning fund balance	96,290,337	1,037,480	6,674,083	7,202,182	59,775,889	25,462,982	196,442,953
Ending Fund Balance	\$ 85,169,549	\$ 1,315,941	\$ 7,556,552	\$ 8,386,373	\$ 84,805,108	\$ 24,579,361	\$ 211,812,883

Year-End Fund Balance:

General Fund: Expenditures are estimated to exceed revenues by \$11.1 million at year-end, primarily due to a number of one-time expenditures related to COVID-19 pandemic response as well as temporary staffing service expenditures related to COVID-19. Due to reimbursement of eligible personnel expenses from the County's CARES Act allocation at the end of 2020, sufficient fund balance exists to support this significant draw-down of fund balance.

Debt Service Funds: Expenditures from debt service funds are estimated to be \$0.3 million less than revenues. The decrease is primarily due to lower interest costs as a result of the refunding, or refinancing, of the 2010A bond issuance in 2020.

Special Revenue Funds-Property Tax Supported: These funds are expected to increase by \$0.9 million by year-end, primarily due to a projected decrease in personnel by Emergency Medical Services (EMS) due to turnover.

Fire District 1: The fund balance is estimated to increase by \$1.2 million by the end of the year, primarily

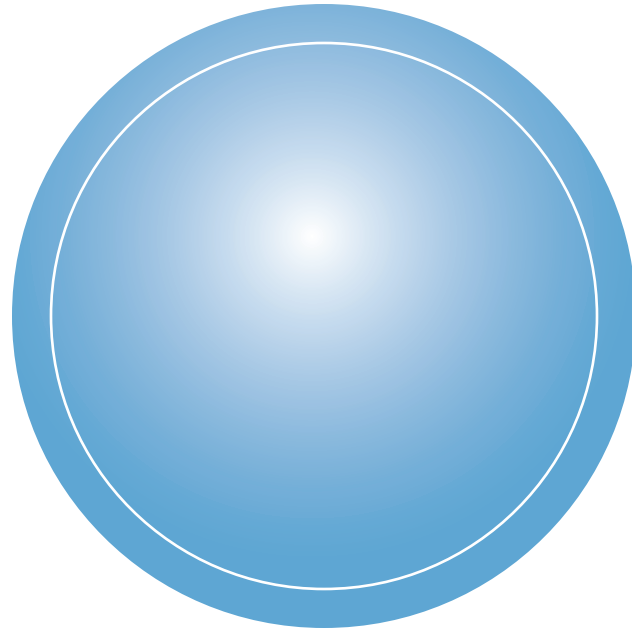
due to an increase in property taxes and charges for services as well as a decrease in equipment purchases.

Special Revenue Funds-Non Property Tax Supported: These funds are estimated to increase by \$25.0 million. The increase is primarily due to stimulus funds received for CARES in 2020, which was received as a lump sum in the first half of 2020, as well as the reimbursement of those funds for personnel expenses. Funding from the Federal American Rescue Plan Act (ARPA) has been included in these estimates; however, the County has only received half the ARPA funds through the first six months of 2021. ARPA funds will be reallocated once a spending plan has been approved, and the estimates for this group of funds will be updated to reflect such plan.

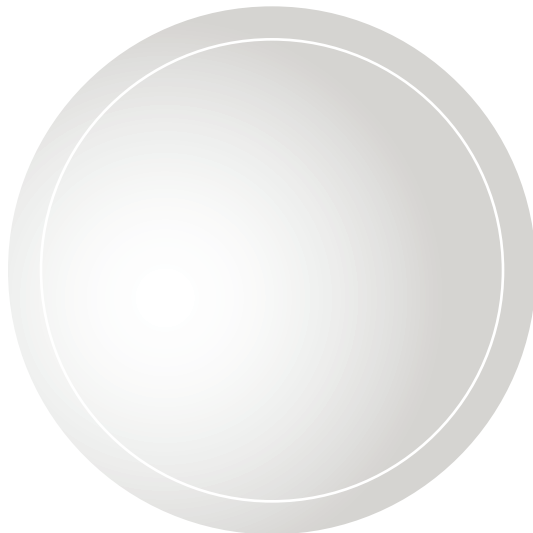
Enterprise and Internal Service Funds: The fund balances within this fund group are estimated to decrease \$0.9 million by the end of the year. This is primarily due to an increase in insurance proceeds received in the Risk Management fund in 2020 for hail damage at the Sedgwick County Zoo; it is expected that these proceeds will be used to pay for Zoo repair work this year and a significant portion reimbursed with insurance proceeds in 2021.

QUARTER
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REPORT

General Fund



General Fund



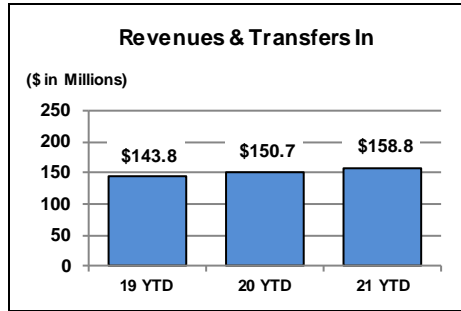
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General Fund

Major Revenues

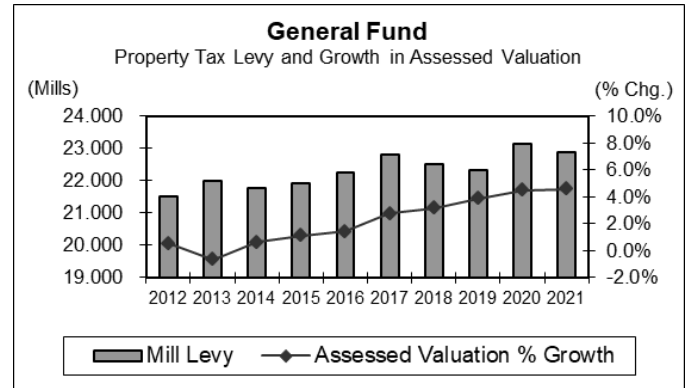


Total revenues in the General Fund through the first half of 2021 totaled \$158.8 million, an increase of \$8.1 million (5.4 percent) compared to the same timeframe in 2020. Through 2020, the effects of COVID-19 did not have significant impact on revenue collections and the County was able to maintain a healthy financial condition. So far, collections in 2021 have demonstrated an improving economy.

The increase in revenue is largely attributable to increases in current property taxes (\$4.2 million), charges for services (\$1.6 million), local retail sales and use taxes (\$1.3 million), motor vehicle taxes (\$0.9 million), and intergovernmental revenue (\$0.5 million). The increase in current property taxes is due to an increase in assessed valuation. The increase in charges for services is due to an increase in officer fees collected as well as an increase in revenue for prisoner housing at the Adult Detention Facility (ADF). The increase in local retail sales and use taxes is due to improving economic conditions. The increase in motor vehicle taxes is due to increased consumer spending on vehicles. The increase in intergovernmental revenue is due to payments received through the Federal Emergency Management Agency (FEMA) for COVID-19 related purchases such as hand sanitizer, disinfectant, and face masks.

Increases were partially offset by decreases in uses of money and property (\$0.9 million) and transfer in (\$0.6 million). The decrease in uses of money and property is due to a decrease in investment income as a result of a decrease in interest rates and decreased return on interest payments. The decrease in transfers in is due to the timing of the 2020 year-end transfer of funds from the Auto License Fund to the General Fund compared to no transfer at this time in 2021.

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 first half of 2021, \$114.5 million in current property taxes had been collected, an increase of \$4.2 million (3.8 percent) compared to the previous year. The mill levy rate for this Fund is 22.869, a decrease of 0.282 mills from the 2020 rate of 23.151 mills.

Local retail sales and use tax collections through the first half of 2021 increased \$1.3 million (8.8 percent), compared to 2020. Collections in four of six months in 2021 exceeded collections in the same months in 2020. Disbursements from the State typically occur two months after the date of purchase and the numbers in the table below reflect that trend.

Local Retail Sales & Use Tax			
Year-to-Date Comparison			
Month	2020	2021	% Change
January	2,576,055	2,522,637	-2.07%
February	2,925,981	2,836,696	-3.05%
March	2,371,528	2,658,619	12.11%
April	2,305,668	2,312,735	0.31%
May	2,424,093	3,087,183	27.35%
June	2,424,397	2,931,244	20.91%
Total	15,027,723	16,349,116	8.79%

Motor vehicle tax collections were \$5.5 million through the first half of 2021, an increase of \$0.9 million (18.4 percent) compared to the same timeframe in 2020. 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.

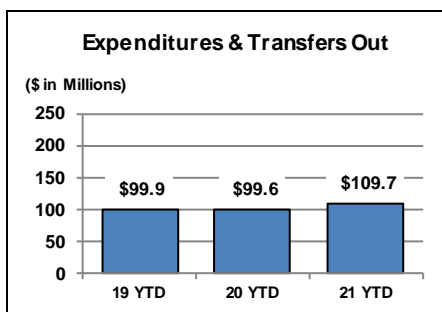
Intergovernmental revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with juvenile Corrections programs and from the City of Wichita for the County's portion of the merged code operation, though all revenues will now be received by the County as the merger is complete. Receipts in this category totaled \$0.9 million, which was \$0.5 million (129.6 percent), more than the first half of 2020.

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 \$7.6 million collected through the first half of 2021 was \$1.6 million (26.9 percent) more than the same timeframe in 2020, primarily due to an increase in revenue received for prisoner housing fees (\$0.9 million).

Uses of Money and Property revenue, which includes investment income, decreased \$0.9 million (22.4 percent) compared to the same time period in 2020. The decrease is due to a decrease in investment income as a result of a decrease in interest rates and decreased return on interest payments

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 first half of 2021, no revenue was captured in this category, compared to \$0.6 million revenue during the same time period in 2020.

Major Expenditures



Actual year-to-date expenditures for the first half of 2021 increased \$10.1 million compared to the same time period in 2020. Increases were recorded in contractals (\$7.3 million), transfers (\$1.3 million), personnel (\$1.0 million), equipment (\$0.8 million), and capital

improvements (\$0.1 million), which was partially offset by a decrease in commodities (\$0.5 million).

Personnel costs increased \$1.0 million (1.7 percent) compared to the same timeframe in 2020. The increase is mostly attributable to temporary positions to assist with COVID-19 response of \$0.9 million through the first half of 2021.

General Fund Detailed Personnel Expenditures			
Category	Year-End Comparison		
	2020	2021	% Change
Salaries and Wages	\$ 38,563,331	\$ 39,023,005	1.19%
Overtime	1,727,754	1,949,898	12.86%
Bonus Payment	463,763	-	-100.00%
Allowances	37,509	33,785	-9.93%
FICA - OASDI	2,450,807	2,485,206	1.40%
FICA - HI	573,172	581,218	1.40%
Health/Dental Ins.	9,283,450	9,344,487	0.66%
Retirement	4,823,488	5,000,887	3.68%
Workers' Comp.	478,849	483,212	0.91%
Unemployment Tax	36,481	37,021	1.48%
Vac. Sell as Benefits	61,890	100,570	62.50%
Donated Leave	2,880	9,231	220.54%
Wireless Allowance	60,655	62,664	3.31%
Flex Spending Contr.	48,149	46,430	-3.57%
Call Back/On Call	43,434	37,174	-14.41%
Total	\$ 58,655,610	\$ 59,194,791	0.92%

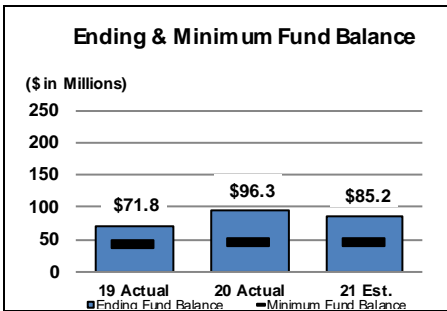
Contractual services expenditures increased \$7.3 million (25.7 percent) through the first half of 2021, compared to the same timeframe in 2020. The increase is primarily due to an increase in temporary employment services (\$6.4 million) by the Division of Finance partially due to a shopping cart created for temporary COVID employment services, as well as expenses for such services. Increases were also recorded in cleaning services (\$0.6 million) primarily by the Division of Finance due to shopping carts as well as expenses for cleaning services due to an increased need due to the COVID-19 pandemic, and in legal professional services (\$0.3 million) by District Court due to increased attorney fees paid out.

Commodity expenditures decreased \$0.5 million (10.7 percent) at the end of the first half of 2021 when compared to the same timeframe in 2020. The decrease is primarily due to a decrease in technology equipment (\$0.4 million) mostly by the Division of Information & Technology (I&T) due to Technology Review Board (TRB) projects completed in 2020 as well as a decrease in operating supplies (\$0.1 million) by 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 the Juvenile Residential Facility heating, ventilation, and air conditioning (HVAC) system replacement, replacing roofs on County owned buildings (\$0.2 million), Main Courthouse chiller rebuild (\$0.1 million), outdoor warning device replacements and installation (\$0.1 million), and Health Department flooring (\$45,557).

General Fund Ending Balance



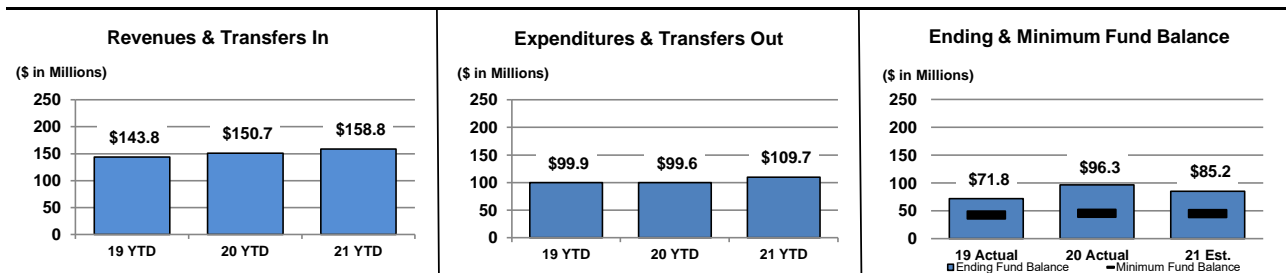
The General Fund 2021 beginning budgetary fund balance of \$96.3 million is estimated to decrease by \$11.1 million (11.5 percent) by the end of 2021, primarily due to increased costs associated with COVID-19.

General Fund

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

Revenues through June 2021 increased \$8.1 million versus the same time period in 2020, specifically in current property taxes (\$4.2 million), charges for services (\$1.6 million), and local retail sales and use taxes (\$1.3 million), motor vehicle taxes (\$0.9 million), and intergovernmental revenue (\$0.5 million). The increase in current property taxes is due to an increase in assessed valuation. The increase in charges for services is due to an increase in officer fees collected as well as an increase in revenue for prisoner housing at the Adult Detention Facility (ADF). The increase in local retail sales and use taxes is due to improving economic conditions. The increase in motor vehicle taxes is due to increased consumer spending on vehicles, and the increase in intergovernmental revenue is due to payments from the Federal Emergency Management Agency (FEMA) for purchases related to the coronavirus disease (COVID-19). Increases were partially offset by decreases in uses of money and property (\$0.9 million) and transfer in (\$0.6 million). The decrease in uses of money and property is due to a decrease in investment income as a result of a decrease in interest rates and decreased return on interest payments. The decrease in transfers in is due to the timing of the 2020 year-in transfer of funds from the Auto license Fund to the General Fund compared to no transfer at this time in 2021

Expenditures increased \$10.1 million compared to the same time period in 2020, specifically in contractals (\$7.3 million), transfers out (\$1.3 million), and personnel (\$1.0 million). The increase in contractals is largely due to an increase in temporary staffing positions due to COVID-19. The increase in transfers out is largely due to an increase in cash funded capital improvement projects in 2021 compared to 2020 as well a transfer out of sales tax to the Road and Bridge Fund. The increase in personnel is due to the fuloughs implemented in 2020 due to COVID-19. The increases were partially offset by a decrease in commodities (\$0.5 million) due to the 2020 purchase of medical supplies in response to the COVID-19 pandemic.



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

For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 110,324,400	\$ 115,860,797	\$ 115,860,797	\$ 114,508,897	\$ 115,844,410	\$ (16,387)
Back Prop. Taxes & Ref. Warrants	1,508,167	2,360,627	2,360,627	1,747,707	2,367,083	6,455
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	4,646,141	12,773,924	12,773,924	5,499,359	15,452,083	2,678,160
Local Retail Sales & Use Tax	15,027,723	27,811,885	27,811,885	16,349,116	31,200,000	3,388,115
All Other Taxes	170,782	399,279	399,279	120,161	296,145	(103,134)
Licenses & Permits	3,701,267	8,470,351	8,470,351	4,059,069	8,228,412	(241,939)
Intergovernmental	393,757	657,704	657,704	903,912	1,219,568	561,863
Charges for Services	5,992,246	14,199,436	14,199,436	7,605,668	13,169,019	(1,030,418)
Fines & Forfeitures	98,740	119,779	119,779	32,349	178,357	58,578
Miscellaneous	1,285,665	2,408,457	2,408,457	1,456,655	2,650,697	242,239
Reimbursements	2,829,369	5,934,149	5,934,149	3,328,618	5,702,541	(231,608)
Uses of Money & Property	4,101,593	7,532,186	7,532,186	3,183,802	4,867,110	(2,665,076)
Transfers In & Other Proceeds	649,141	-	-	-	234,589	234,589
Total Revenues & Transfers In	150,728,988	198,528,574	198,528,574	158,795,313	201,410,013	2,881,439
Expenditures & Transfers Out						
Personnel	\$ 58,191,847	\$ 126,934,259	\$ 127,559,590	\$ 59,194,791	\$ 121,388,683	\$ (6,170,906)
Contractals	28,520,788	71,752,724	69,047,246	35,840,527	61,652,520	(7,394,726)
Debt Service	-	-	-	-	-	-
Commodities	4,307,976	7,253,819	8,252,038	3,846,755	6,336,236	(1,915,801)
Capital Improvement	-	1,391,145	929,428	112,026	1,393,353	463,925
Capital Outlay	143,314	1,454,694	1,454,694	942,378	1,254,694	(200,000)
Transfers Out	8,423,801	16,272,794	17,816,439	9,728,180	20,505,315	2,688,876
Total Expenditures & Transfers Out	99,587,725	225,059,434	225,059,434	109,664,658	212,530,801	(12,528,633)
Net Change in Fund Balance	51,141,263	(26,530,860)	(26,530,860)	49,130,655	(11,120,788)	(9,647,194)
Actual Beginning Fund Balance	71,784,045	96,290,337	96,290,337	96,290,337	96,290,337	-
Ending Fund Balance	\$ 122,925,308	\$ 69,759,477	\$ 69,759,477	\$ 145,420,992	\$ 85,169,549	\$ (9,647,194)

General Fund

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

For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Expenditures and Interfund Transfers Out By Department						
General Government						
County Commission						
Personnel	394,275	829,700	829,700	395,116	768,744	(60,955)
Contractuals	40,541	106,419	106,419	25,971	74,818	(31,601)
Debt Service	-	-	-	-	-	-
Commodities	1,520	18,381	18,381	6,094	12,879	(5,502)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Commission	436,335	954,500	954,500	427,181	856,442	(98,058)
County Manager						
Personnel	752,150	1,884,511	1,884,511	761,708	1,792,293	(92,218)
Contractuals	206,743	224,225	269,725	208,884	227,861	(41,864)
Debt Service	-	-	-	-	-	-
Commodities	7,828	45,110	45,110	2,814	30,788	(14,322)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Manager	966,721	2,153,846	2,199,346	973,405	2,050,942	(148,404)
County Counselor						
Personnel	619,194	1,362,730	1,362,730	630,074	1,292,824	(69,905)
Contractuals	148,360	330,300	329,250	172,814	286,924	(42,326)
Debt Service	-	-	-	-	-	-
Commodities	3,398	45,898	46,948	12,132	33,040	(13,908)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Counselor	770,952	1,738,928	1,738,928	815,020	1,612,789	(126,139)
County Clerk						
Personnel	528,973	1,234,767	1,234,767	571,238	1,168,710	(66,057)
Contractuals	3,679	17,600	17,600	5,328	13,651	(3,949)
Debt Service	-	-	-	-	-	-
Commodities	2,605	9,460	9,460	2,090	6,590	(2,870)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Clerk	535,258	1,261,827	1,261,827	578,657	1,188,951	(72,876)
Register of Deeds						
Personnel	526,125	1,129,624	1,129,624	541,583	1,086,776	(42,848)
Contractuals	1,890	17,530	17,530	1,444	4,154	(13,376)
Debt Service	-	-	-	-	-	-
Commodities	5,596	24,735	24,735	4,753	9,385	(15,350)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Register of Deeds	533,611	1,171,889	1,171,889	547,780	1,100,316	(71,574)
Election Commissioner						
Personnel	350,831	874,953	874,953	297,499	834,463	(40,490)
Contractuals	434,319	582,023	582,023	428,451	511,124	(70,899)
Debt Service	-	-	-	-	-	-
Commodities	15,728	84,157	84,157	7,501	60,292	(23,865)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Election Commissioner	800,878	1,541,133	1,541,133	733,451	1,405,879	(135,254)

General Fund

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

For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD			2021 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
General Government (Continued)						
Division of Human Resources						
Personnel	611,318	1,396,252	1,396,252	647,850	1,345,658	(50,594)
Contractuals	83,807	132,000	165,766	90,002	130,474	(35,292)
Debt Service	-	-	-	-	-	-
Commodities	8,134	39,605	29,605	13,313	23,587	(6,018)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Division of Human Resources	703,259	1,567,857	1,591,623	751,165	1,499,718	(91,905)
Division of Finance						
Personnel	1,526,951	3,005,125	3,755,125	2,811,705	3,940,614	185,489
Contractuals	1,192,747	1,048,590	13,456,473	8,548,262	12,245,185	(1,211,288)
Debt Service	-	-	-	-	-	-
Commodities	845,058	104,053	1,023,142	865,255	986,273	(36,869)
Capital Improvements	-	-	923,028	107,027	1,386,953	463,925
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Division of Finance	3,564,756	4,157,768	19,157,768	12,332,250	18,559,026	(598,743)
Budgeted Transfers						
Personnel	-	-	-	-	-	-
Contractuals	-	100,332	100,332	-	-	(100,332)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	1,399,668	1,399,668	240	2,401,872	1,002,204
Total Budgeted Transfers	-	1,500,000	1,500,000	240	2,401,872	901,872
Contingency Reserves						
Personnel	-	-	-	-	-	-
Contractuals	-	22,350,000	7,016,631	-	2,506,352	(4,510,279)
Debt Service	-	-	-	-	-	-
Commodities	-	800,000	800,000	-	-	(800,000)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	200,000	200,000	-	-	(200,000)
Transfers Out	-	-	-	-	-	-
Total Contingency Reserves	-	23,350,000	8,016,631	-	2,506,352	(5,510,279)
County Appraiser						
Personnel	2,200,454	4,664,769	4,664,769	2,186,153	4,455,094	(209,675)
Contractuals	85,641	228,023	228,023	120,529	199,319	(28,704)
Debt Service	-	-	-	-	-	-
Commodities	34,265	84,797	84,797	35,325	72,295	(12,502)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Appraiser	2,320,360	4,977,589	4,977,589	2,342,007	4,726,708	(250,882)
County Treasurer						
Personnel	579,902	1,199,989	1,199,989	565,266	1,114,012	(85,977)
Contractuals	21,153	68,750	68,750	17,933	33,553	(35,197)
Debt Service	-	-	-	-	-	-
Commodities	18,545	86,626	86,626	21,512	70,628	(15,998)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Treasurer	619,600	1,355,365	1,355,365	604,710	1,218,193	(137,172)

General Fund

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

For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
General Government (Continued)						
Metropolitan Area Planning Dept.						
Personnel	-	-	-	-	-	-
Contractuals	329,682	663,910	663,910	331,955	663,910	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Metropolitan Area Plann. Dept.	329,682	663,910	663,910	331,955	663,910	-
Facilities Department						
Personnel	1,117,197	2,638,461	2,638,461	1,129,675	2,317,777	(320,684)
Contractuals	2,131,659	4,388,912	4,388,912	2,551,044	4,347,468	(41,444)
Debt Service	-	-	-	-	-	-
Commodities	410,295	563,125	561,725	446,471	570,366	8,641
Capital Improvements	-	364,335	1,400	-	1,400	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	49,152	-	364,335	364,335	364,335	-
Total Facilities Department	3,708,303	7,954,833	7,954,833	4,491,524	7,601,347	(353,486)
Central Services						
Personnel	681,575	1,431,679	1,431,679	673,469	1,395,299	(36,380)
Contractuals	94,393	109,570	112,770	(92)	67,655	(45,115)
Debt Service	-	-	-	-	-	-
Commodities	577,173	1,094,966	1,091,766	790,735	929,765	(162,001)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Central Services	1,353,141	2,636,214	2,636,214	1,464,111	2,392,719	(243,495)
Division of Information & Technology						
Personnel	3,556,665	7,465,934	7,366,878	3,571,718	7,135,869	(231,009)
Contractuals	2,683,038	3,445,872	3,521,128	2,520,317	3,296,801	(224,327)
Debt Service	-	-	-	-	-	-
Commodities	625,831	164,800	188,600	34,525	208,356	19,756
Capital Improvements	-	-	-	-	-	-
Capital Outlay	34,339	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Division of Info. & Tech.	6,899,872	11,076,606	11,076,606	6,126,559	10,641,026	(435,580)
Public Safety						
Office of the Medical Director						
Personnel	220,275	449,818	449,818	228,840	427,437	(22,381)
Contractuals	40,085	46,644	46,644	15,867	46,036	(608)
Debt Service	-	-	-	-	-	-
Commodities	4,338	15,391	15,391	2,105	41,876	26,485
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Office of the Medical Director	264,699	511,853	511,853	246,813	515,350	3,496
Emergency Communications						
Personnel	2,984,555	6,538,841	6,538,841	2,804,239	6,060,740	(478,101)
Contractuals	46,632	49,826	49,826	32,753	37,447	(12,378)
Debt Service	-	-	-	-	-	-
Commodities	43,527	90,947	90,947	20,025	53,620	(37,327)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Emergency Communications	3,074,713	6,679,614	6,679,614	2,857,017	6,151,807	(527,807)

General Fund

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

For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD			2021 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Safety (Continued)						
Emergency Management						
Personnel	110,561	264,413	264,413	130,637	261,547	(2,866)
Contractuals	60,444	153,310	153,310	48,090	159,970	6,661
Debt Service	-	-	-	-	-	-
Commodities	9,869	17,860	17,860	9,744	15,709	(2,151)
Capital Improvements	-	110,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	110,000	-	110,000	110,000	110,000	-
Total Emergency Management	290,874	545,583	545,583	298,471	547,226	1,643
Reg. Forensic Science Center						
Personnel	1,586,739	3,663,078	3,662,464	1,591,451	3,335,555	(326,909)
Contractuals	305,914	407,940	492,665	344,819	430,847	(61,818)
Debt Service	-	-	-	-	-	-
Commodities	246,829	391,950	366,914	253,911	366,892	(22)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total RFSC	2,139,481	4,462,967	4,522,042	2,190,181	4,133,294	(388,749)
Department of Corrections						
Personnel	4,971,315	11,442,056	11,442,056	4,830,853	9,607,842	(1,834,214)
Contractuals	778,727	1,311,447	1,311,447	703,664	1,135,085	(176,362)
Debt Service	-	-	-	-	-	-
Commodities	342,485	899,190	899,190	266,907	607,134	(292,056)
Capital Improvements	-	366,253	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	198,086	825,000	1,191,253	368,711	1,191,253	-
Total Department of Corrections	6,290,613	14,843,945	14,843,945	6,170,135	12,541,314	(2,302,631)
Sheriff's Office						
Personnel	21,699,498	45,475,731	45,450,732	21,285,804	45,458,704	7,972
Contractuals	6,487,907	14,741,382	14,690,884	6,218,373	14,748,001	57,118
Debt Service	-	-	-	-	-	-
Commodities	478,822	733,341	808,838	428,967	725,668	(83,170)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	148,949	1,229,363	1,229,363	942,378	1,229,363	(0)
Transfers Out	6,220	20,366	20,366	7,279	20,366	-
Total Sheriff's Office	28,821,396	62,200,183	62,200,183	28,882,800	62,182,102	(18,081)
District Attorney						
Personnel	5,445,784	12,168,355	12,168,355	5,580,135	11,555,754	(612,600)
Contractuals	375,294	573,192	582,342	400,434	579,092	(3,250)
Debt Service	-	-	-	-	-	-
Commodities	27,240	158,646	184,524	48,392	187,774	3,250
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total District Attorney	5,848,318	12,900,193	12,935,221	6,028,962	12,322,620	(612,601)
District Court						
Personnel	20,492	64,700	64,700	25,079	49,847	(14,853)
Contractuals	1,408,715	3,003,995	3,003,995	1,760,980	2,946,478	(57,517)
Debt Service	-	-	-	-	-	-
Commodities	271,558	444,047	444,047	197,178	442,887	(1,160)
Capital Improvements	-	5,000	5,000	4,999	5,000	-
Capital Outlay	-	25,331	25,331	-	25,331	-
Transfers Out	-	-	-	-	-	-
Total District Court	1,700,765	3,543,073	3,543,073	1,988,235	3,469,542	(73,530)

General Fund

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

For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Public Safety (Continued)						
Crime Prevention Fund						
Personnel	-	-	-	-	-	-
Contractuals	284,231	582,383	582,383	261,160	582,383	-
Debt Service	-	-	-	-	-	-
Commodities	(200)	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Crime Prevention Fund	284,031	582,383	582,383	261,160	582,383	-
MABCD						
Personnel	1,470,629	3,340,271	3,340,271	1,445,933	2,838,471	(501,800)
Contractuals	2,653,531	4,403,061	4,403,061	2,873,820	5,275,893	872,832
Debt Service	-	-	-	-	-	-
Commodities	33,348	190,148	190,148	22,188	83,688	(106,460)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	(39,974)	-	-	-	-	-
Transfers Out	-	88,646	88,646	-	88,646	(0)
Total MABCD	4,117,535	8,022,126	8,022,126	4,341,942	8,286,698	264,572
Courthouse Police						
Personnel	591,412	1,411,864	1,411,864	632,955	1,268,912	(142,953)
Contractuals	9,899	19,000	19,000	11,905	18,615	(385)
Debt Service	-	-	-	-	-	-
Commodities	1,471	22,100	22,100	2,061	11,687	(10,413)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Courthouse Police	602,782	1,452,964	1,452,964	646,920	1,299,214	(153,750)
Public Works						
Budget Transfers - Local Sales Tax						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	7,513,861	13,905,943	13,905,943	8,174,558	15,600,000	1,694,057
Total Budget Transfers	7,513,861	13,905,943	13,905,943	8,174,558	15,600,000	1,694,057
Drainage						
Personnel	255,033	512,544	512,544	254,137	507,251	(5,293)
Contractuals	1,316,873	1,565,559	1,408,059	1,228,838	1,404,820	(3,239)
Debt Service	-	-	-	-	-	-
Commodities	4,009	5,000	5,000	3,800	3,808	(1,192)
Capital Improvements	-	500,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	500,000	-	657,500	657,500	657,500	-
Total Drainage	2,075,915	2,583,102	2,583,102	2,144,274	2,573,379	(9,724)

General Fund

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

For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD			2021 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Works (Continued)						
Environmental Resources						
Personnel	39,396	80,889	80,889	38,477	77,317	(3,572)
Contractuals	40,426	49,331	49,331	42,427	43,285	(6,046)
Debt Service	-	-	-	-	-	-
Commodities	473	4,331	4,331	123	1,181	(3,150)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Environmental Resources	80,295	134,551	134,551	81,027	121,783	(12,768)
Health & Human Services						
COMCARE						
Personnel	394,876	1,249,500	1,249,500	468,831	978,178	(271,322)
Contractuals	107,960	290,210	290,210	137,305	243,714	(46,496)
Debt Service	-	-	-	-	-	-
Commodities	70,247	141,246	141,246	37,577	130,297	(10,949)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	7,385	7,385	-	-	(7,385)
Total COMCARE	573,083	1,688,341	1,688,341	643,713	1,352,189	(336,151)
CDDO						
Personnel	-	-	-	-	-	-
Contractuals	1,873,903	1,956,590	1,956,590	1,359,528	1,956,590	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total CDDO	1,873,903	1,956,590	1,956,590	1,359,528	1,956,590	-
Department on Aging						
Personnel	-	107,467	107,467	38,263	69,372	(38,095)
Contractuals	428,559	403,813	403,813	385,578	403,550	(263)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	46,482	25,786	25,786	-	25,786	-
Total Department on Aging	475,040	537,066	537,066	423,840	498,709	(38,358)
Health Department						
Personnel	1,722,848	3,773,111	3,773,111	1,673,463	3,486,400	(286,712)
Contractuals	362,493	789,973	957,432	606,160	765,561	(191,870)
Debt Service	-	-	-	-	-	-
Commodities	103,801	743,735	736,276	154,836	456,934	(279,342)
Capital Improvements	-	45,557	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	45,557	45,557	45,557	-
Total Health Department	2,189,141	5,352,376	5,512,376	2,480,016	4,754,452	(757,924)
Culture & Recreation						
Sedgwick County Parks Dept.						
Personnel	223,104	549,812	549,812	227,775	461,286	(88,526)
Contractuals	131,549	307,988	307,988	125,367	297,233	(10,755)
Debt Service	-	-	-	-	-	-
Commodities	114,177	220,674	220,674	156,588	192,281	(28,393)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	(0)	(0)
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Parks Dept.	468,831	1,078,474	1,078,474	509,729	950,801	(127,673)

General Fund

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

For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Culture & Recreation (Continued)						
Sedgewick County Zoo						
Personnel	2,882,727	6,477,216	6,477,216	3,038,349	6,062,803	(414,414)
Contractuals	2,400,220	2,200,000	2,200,000	2,200,000	2,200,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgewick County Zoo	5,282,947	8,677,216	8,677,216	5,238,349	8,262,803	(414,414)
Exploration Place						
Personnel	105,905	186,197	186,197	85,258	170,510	(15,687)
Contractuals	1,004,677	2,033,943	2,033,943	1,016,972	2,049,630	15,687
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Exploration Place	1,110,582	2,220,140	2,220,140	1,102,230	2,220,140	(0)
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	312,472	367,472	377,472	377,472	377,472	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	312,472	367,472	377,472	377,472	377,472	-
Community Development						
Extension Council						
Personnel	-	-	-	-	-	-
Contractuals	412,741	825,481	825,481	412,741	825,481	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Extension Council	412,741	825,481	825,481	412,741	825,481	-
Economic Development						
Personnel	21,088	59,901	59,901	31,258	62,624	2,723
Contractuals	201,326	1,809,335	1,809,335	208,319	469,291	(1,340,044)
Debt Service	-	-	-	-	-	-
Commodities	8	9,500	9,500	(166)	554	(8,946)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Economic Development	222,423	1,878,736	1,878,736	239,411	532,468	(1,346,268)
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	18,559	46,795	46,795	45,117	46,795	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	18,559	46,795	46,795	45,117	46,795	-

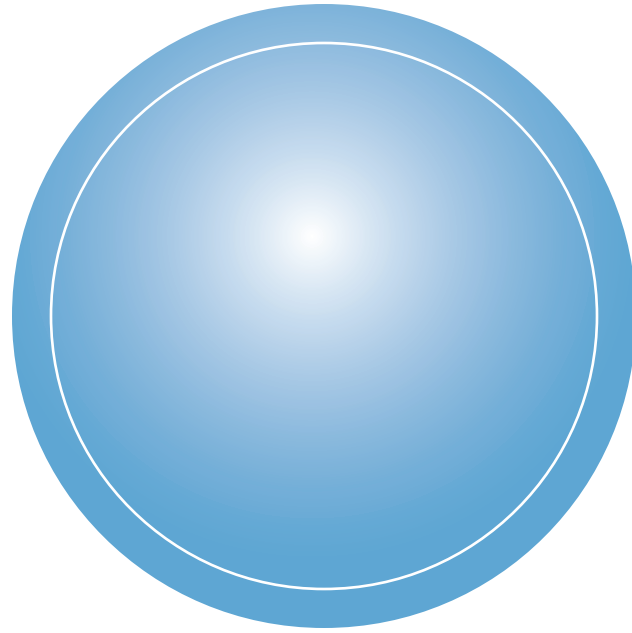
General Fund

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

For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

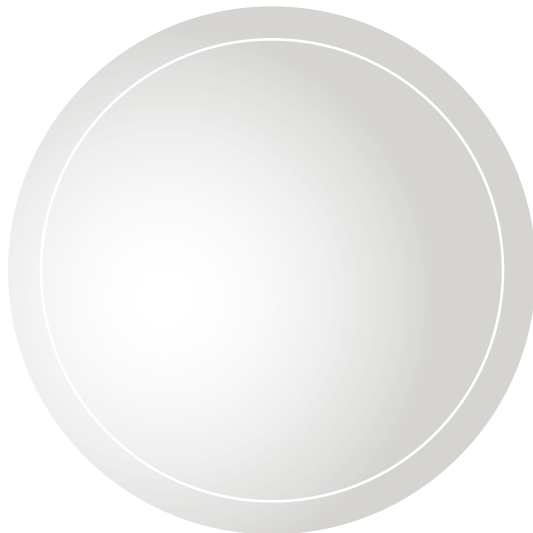
	2020 YTD		2021 YTD		Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Total Expenditures & Transfers Out	99,587,725	225,059,434	225,059,434	109,664,658	212,530,801	(12,528,633)
Net Change in Fund Balance	51,141,263	(26,530,860)	(26,530,860)	49,130,655	(11,120,788)	(9,647,194)
Actual Fund Balance, Beginning of Year	71,784,045	96,290,337	96,290,337	96,290,337	96,290,337	-
Ending Fund Balance	<u>\$ 122,925,308</u>	<u>\$ 69,759,477</u>	<u>\$ 69,759,477</u>	<u>\$ 145,420,992</u>	<u>\$ 85,169,549</u>	<u>\$ (9,647,194)</u>

QUARTER
FINANCIAL
REPORT



Budgetary Accounts

Budgetary Accounts



Division of Finance - 316-660-7591
525 N. Main #823 - Wichita, KS 67203

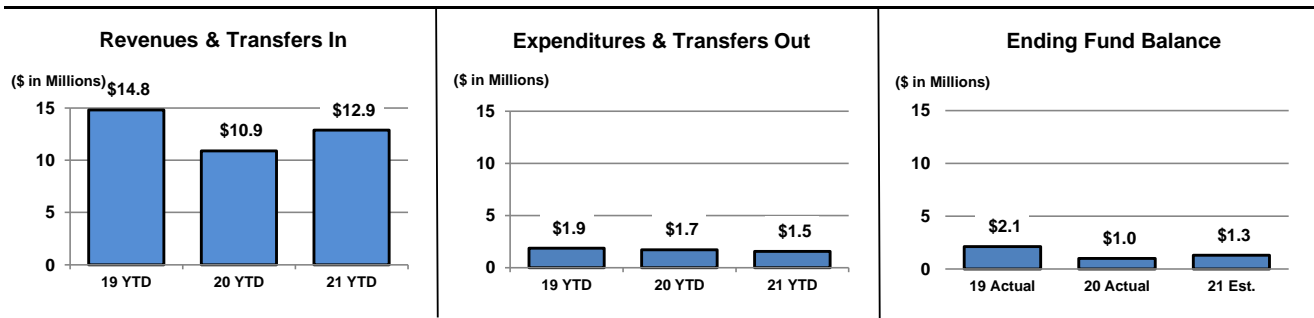
SEDGWICKCOUNTY.ORG

20 21

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 2021, 2.193 mills were levied, an increase of 0.42 mills from the 2020 budget. In the past, this fund has received building rental revenue from WSU. The County has also had an allocation to WATC in the General Fund.



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

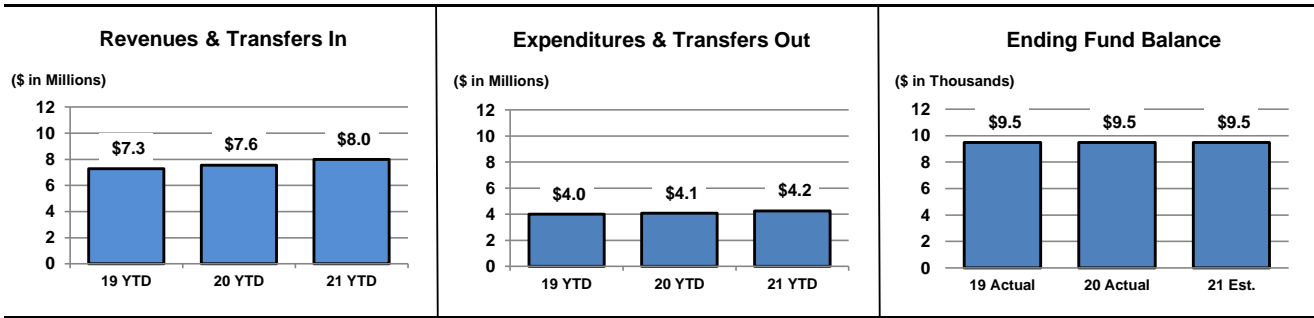
For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD		2021 YTD			Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts			
		Adopted	Revised				
Revenues & Transfers In							
Current Property Taxes	\$ 8,451,289	\$ 11,092,644	\$ 11,092,644	\$ 10,979,726	\$ 11,123,736	\$ 31,092	
Back Prop. Taxes & Ref. Warrants	182,548	181,591	181,591	168,291	181,591	0	
Special Assessment Prop. Taxes	511,762	411,170	411,170	414,456	421,263	10,093	
Motor Vehicle Taxes	571,022	986,960	986,960	450,396	1,190,027	203,067	
Local Retail Sales & Use Tax	-	-	-	-	-	-	
All Other Taxes	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	
Intergovernmental	24,182	224,298	224,298	-	107,994	(116,304)	
Charges for Services	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	
Reimbursements	-	-	-	-	-	-	
Use of Money & Property	-	-	-	56,420	56,420	56,420	
Transfers In & Other Proceeds	1,149,619	2,412,817	2,412,817	798,783	2,412,817	-	
Total Revenues & Transfers In	10,890,422	15,309,480	15,309,480	12,868,071	15,493,848	184,368	
Expenditures & Transfers Out							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contractuals	-	20,000	20,000	1,650	20,000	-	
Debt Service	1,712,825	15,307,492	15,307,492	1,539,532	15,195,387	(112,105)	
Commodities	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total Expenditures & Transfers Out	1,712,825	15,327,492	15,327,492	1,541,182	15,215,387	(112,105)	
Net Change in Fund Balance	9,177,598	(18,012)	(18,012)	11,326,889	278,461	72,263	
Actual Beginning Fund Balance	2,132,630	1,011,690	1,011,690	1,011,690	1,011,690	-	
Ending Fund Balance	\$ 11,310,228	\$ 993,678	\$ 993,678	\$ 12,338,579	\$ 1,290,151	\$ 72,263	

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 32.1 percent finances costs related to facility improvements, including the retirement of Public Building Commission bonds, 57.4 percent supports scholarships, and 5.5 percent funds economic and community development efforts. The remaining 5.0 percent of revenue is allocated to research, educational programs, faculty development, and unanticipated program needs.

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



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

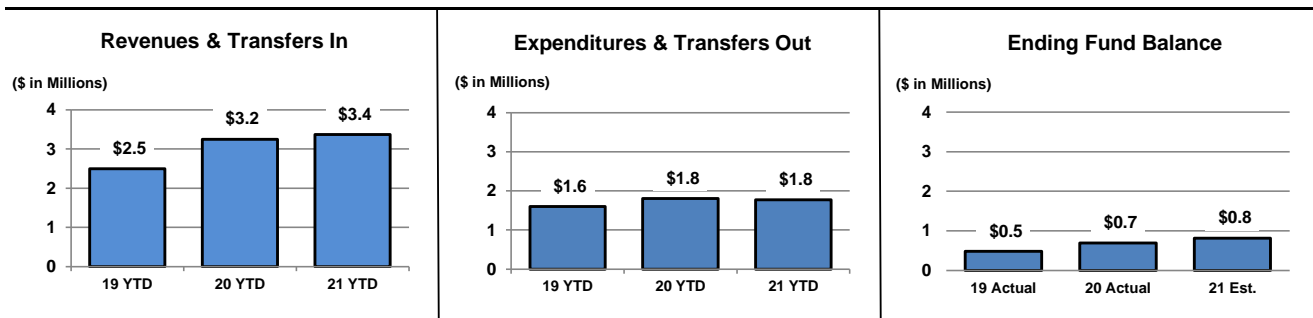
For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD		2021 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 7,148,290	\$ 7,603,969	\$ 7,603,969	\$ 7,510,763	\$ 7,598,966	\$ (5,003)
Back Prop. Taxes & Ref. Warrants	101,159	153,630	153,630	115,921	153,630	(0)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	311,560	828,026	828,026	357,764	1,001,446	173,420
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	348,587	348,587	-	-	(348,587)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	7,561,009	8,934,213	8,934,213	7,984,448	8,754,043	(180,170)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	4,085,613	8,885,626	8,885,626	4,247,792	8,754,043	(131,583)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,085,613	8,885,626	8,885,626	4,247,792	8,754,043	(131,583)
Net Change in Fund Balance	3,475,396	48,587	48,587	3,736,657	(0)	(311,753)
Actual Beginning Fund Balance	9,500	9,500	9,500	9,500	9,500	-
Ending Fund Balance	\$ 3,484,896	\$ 58,087	\$ 58,087	\$ 3,746,157	\$ 9,500	\$ (311,753)

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 2021 budget year, the County levied a property tax of 0.617 mills to support COMCARE, a 0.017 mill decrease from the previous year.



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

For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

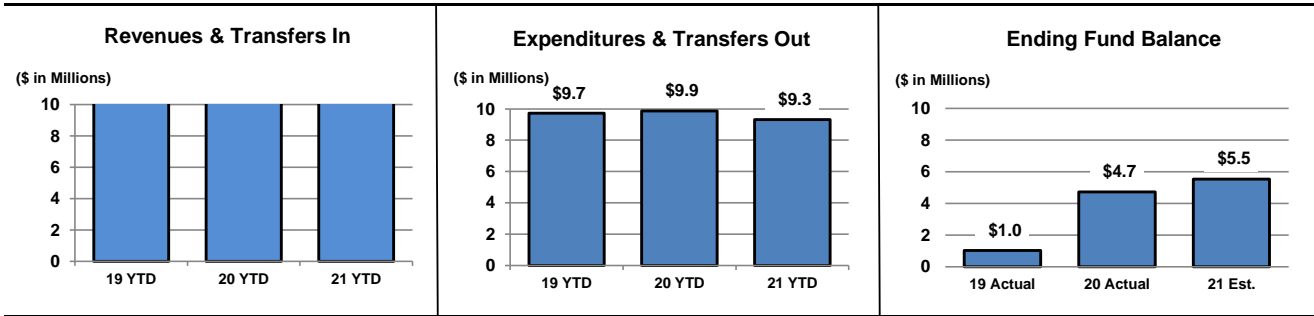
	2020 YTD		2021 YTD		Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 3,021,032	\$ 3,131,863	\$ 3,131,863	\$ 3,089,432	\$ 3,125,138	\$ (6,725)
Back Prop. Taxes & Ref. Warrants	34,634	64,892	64,892	44,703	64,892	0
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	102,639	349,425	349,425	147,350	422,753	73,328
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	87,223	174,445	174,445	87,223	174,445	-
Charges for Services	3,213	-	-	2,240	17,767	17,767
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	678	-	-	9	11	11
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	3,249,419	3,720,625	3,720,625	3,370,957	3,805,005	84,380
Expenditures & Transfers Out						
Personnel	\$ 782,971	\$ 1,913,996	\$ 1,972,258	\$ 800,297	\$ 1,860,235	\$ (112,023)
Contractuals	978,763	1,805,522	1,747,260	946,746	1,740,197	(7,063)
Debt Service	-	-	-	-	-	-
Commodities	39,232	94,969	94,969	26,511	84,920	(10,049)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,800,966	3,814,487	3,814,487	1,773,554	3,685,351	(129,135)
Net Change in Fund Balance	1,448,452	(93,861)	(93,861)	1,597,403	119,654	(44,755)
Actual Beginning Fund Balance	483,508	697,901	697,901	697,901	697,901	-
Ending Fund Balance	\$ 1,931,960	\$ 604,040	\$ 604,040	\$ 2,295,304	\$ 817,555	\$ (44,755)

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 0.171 mills to 0.745 mills for funding the 2021 budget, and comprises 2.5 percent of the total mill levy for the County.

Charges for service are the largest revenue stream for this Fund, equating to 78.7 percent of budgeted revenue collections in 2021. 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 and 2020 remained high as well.



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

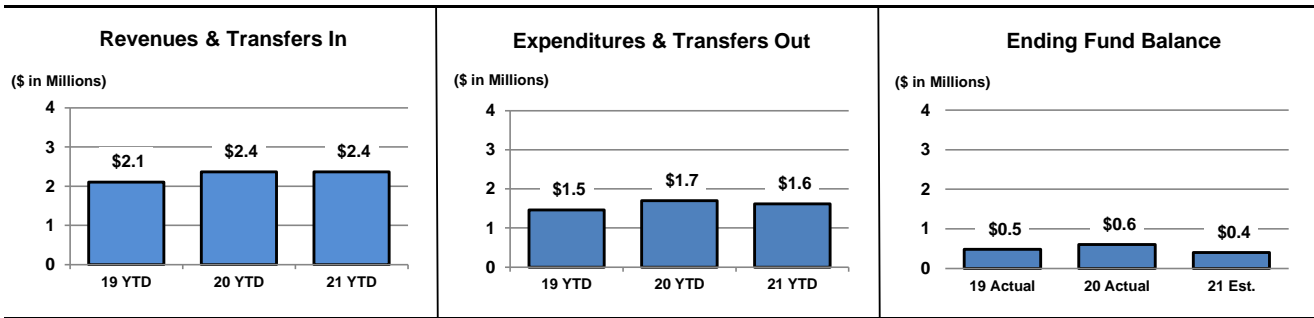
For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 4,365,461	\$ 3,766,165	\$ 3,766,165	\$ 3,730,732	\$ 3,768,431	\$ 2,266
Back Prop. Taxes & Ref. Warrants	59,864	93,817	93,817	70,704	93,817	(0)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	215,381	502,288	502,288	222,422	608,978	106,690
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	8,357,612	16,107,027	16,107,027	7,672,652	15,996,777	(110,250)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,148	2,840	2,840	1,988	2,339	(500)
Reimbursements	40	131	131	175	231	100
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	6	-	-	-	-	-
Total Revenues & Transfers In	12,999,512	20,472,267	20,472,267	11,698,674	20,470,573	(1,694)
Expenditures & Transfers Out						
Personnel	\$ 7,174,271	\$ 15,934,577	\$ 15,934,577	\$ 6,978,694	\$ 14,438,640	\$ (1,495,937)
Contractuals	1,486,096	3,921,135	3,920,164	1,742,839	3,790,610	(129,555)
Debt Service	-	-	-	-	-	-
Commodities	629,832	1,380,738	1,380,738	594,226	1,434,706	53,968
Capital Improvements	-	-	-	-	-	-
Capital Outlay	582,174	-	971	-	-	(971)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	9,872,373	21,236,451	21,236,451	9,315,759	19,663,956	(1,572,495)
Net Change in Fund Balance	3,127,139	(764,184)	(764,184)	2,382,914	806,618	(1,574,188)
Actual Beginning Fund Balance	1,036,948	4,720,976	4,720,976	4,720,976	4,720,976	-
Ending Fund Balance	\$ 4,164,087	\$ 3,956,792	\$ 3,956,792	\$ 7,103,890	\$ 5,527,594	\$ (1,574,188)

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 1.5 percent of the 2021 mill levy for the County, with \$2.2 million in revenue budgeted from a property tax rate of 0.441 mills for the year, a 0.027 mill decrease from 2020, while the other fund, Aging Grants, accounts for grants and most user fees.



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

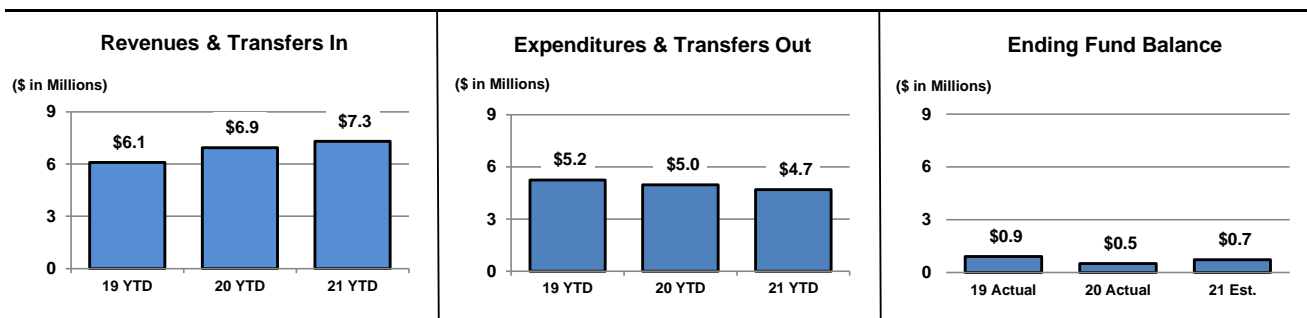
For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 2,230,169	\$ 2,235,992	\$ 2,235,992	\$ 2,208,212	\$ 2,233,197	\$ (2,795)
Back Prop. Taxes & Ref. Warrants	31,303	47,933	47,933	35,994	47,933	0
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	90,869	257,814	257,814	110,518	312,045	54,231
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	5,962	5,962
Charges for Services	-	-	-	10,054	10,552	10,552
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	7,958	589	589	300	4,117	3,528
Reimbursements	1,490	-	-	-	1,766	1,766
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,361,789	2,542,328	2,542,328	2,365,078	2,615,572	73,244
Expenditures & Transfers Out						
Personnel	\$ 303,232	\$ 720,122	\$ 720,122	\$ 350,761	\$ 707,159	\$ (12,963)
Contractuals	1,356,345	1,823,460	1,823,460	1,320,304	1,781,531	(41,929)
Debt Service	-	-	-	-	-	-
Commodities	1,603	35,000	35,000	4,485	20,160	(14,840)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	(88,118)	-	-
Transfers Out	39,943	308,438	308,438	29,708	308,438	-
Total Expenditures & Transfers Out	1,701,123	2,887,020	2,887,020	1,617,140	2,817,287	(69,733)
Net Change in Fund Balance	660,666	(344,692)	(344,692)	747,938	(201,715)	3,512
Actual Beginning Fund Balance	481,314	604,065	604,065	604,065	604,065	-
Ending Fund Balance	\$ 1,141,980	\$ 259,373	\$ 259,373	\$ 1,352,003	\$ 402,350	\$ 3,512

Highway

The Highway Department is financed through the Highway Fund to construct and maintain the County's roads, bridges and intersections. For 2021, the Fund is supported by a property tax levy of 0.951 mills, which represents a 0.079 mill increase from last year's rate of 0.872.

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



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

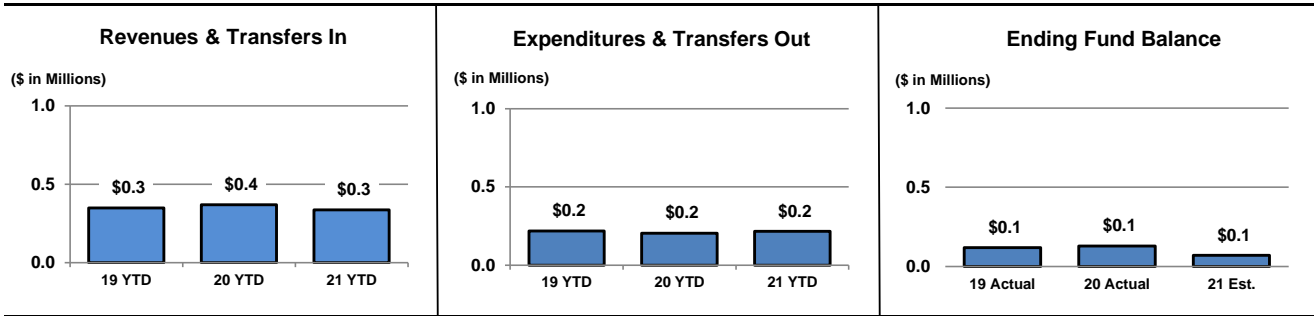
For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 4,155,203	\$ 4,823,529	\$ 4,823,529	\$ 4,761,592	\$ 4,820,383	\$ (3,147)
Back Prop. Taxes & Ref. Warrants	53,912	89,310	89,310	64,318	89,310	(0)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	151,346	482,892	482,892	203,785	583,362	100,470
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	9,600	14,526	14,526	7,650	16,697	2,171
Intergovernmental	2,449,957	4,883,593	4,883,593	2,235,650	4,648,979	(234,614)
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	21	75	75
Miscellaneous	12,625	20,071	20,071	4,630	19,716	(355)
Reimbursements	32,113	37,401	37,401	24,329	36,876	(525)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	74,055	-	-	-	-	-
Total Revenues & Transfers In	6,938,810	10,351,324	10,351,324	7,301,974	10,215,399	(135,925)
Expenditures & Transfers Out						
Personnel	\$ 2,719,157	\$ 6,197,317	\$ 6,197,317	\$ 2,561,826	\$ 5,488,480	\$ (708,838)
Contractuals	1,984,410	4,122,587	4,122,587	1,970,325	4,070,493	(52,094)
Debt Service	-	-	-	-	-	-
Commodities	253,406	538,801	462,589	158,027	363,742	(98,847)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	76,212	-	76,212	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,956,973	10,858,706	10,858,706	4,690,179	9,998,927	(859,779)
Net Change in Fund Balance	1,981,837	(507,382)	(507,382)	2,611,796	216,472	(995,704)
Actual Beginning Fund Balance	911,097	512,767	512,767	512,767	512,767	-
Ending Fund Balance	\$ 2,892,934	\$ 5,385	\$ 5,385	\$ 3,124,563	\$ 729,239	\$ (995,704)

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 2021 operations are predominately financed by a 0.060 mill property tax levy and by the sale of pesticides and other chemicals, which represents a 0.01 mill decrease from last year's rate of 0.070. Under the enabling statute, K.S.A. 2-13-19(d), Noxious Weeds is required to sell the pesticides at a subsidized rate to private landowners. Noxious Weeds also sprays noxious weeds for the Kansas Department of Transportation (KDOT) under an annual contract, and for private landowners at rates that reflect the cost of providing the service.

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



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

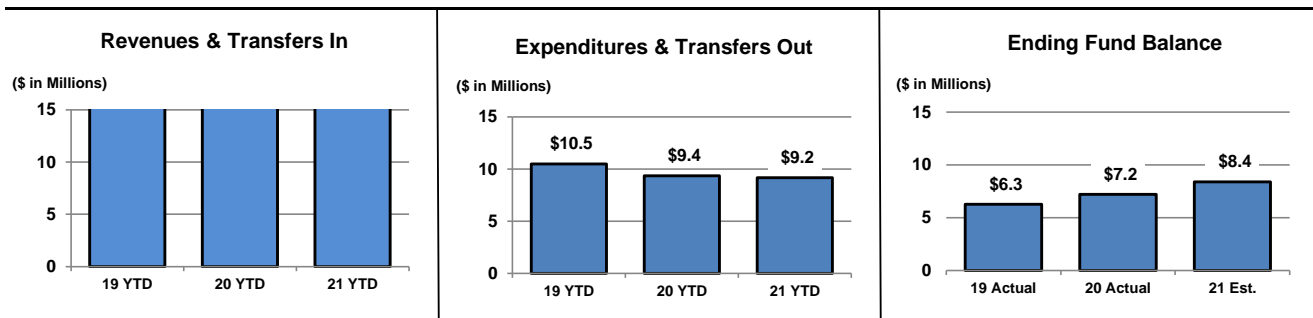
For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ 333,572	\$ 303,824	\$ 303,824	\$ 300,445	\$ 303,625	\$ (199)
Back Prop. Taxes & Ref. Warrants	4,671	7,169	7,169	5,325	7,169	(0)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	14,390	38,445	38,445	16,696	46,584	8,139
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	15,223	93,240	93,240	12,642	74,552	(18,688)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	27	-	-	-	2,895	2,895
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	367,882	442,678	442,678	335,108	434,825	(7,853)
Expenditures & Transfers Out						
Personnel	\$ 138,199	\$ 343,441	\$ 343,442	\$ 153,047	\$ 313,445	\$ (29,997)
Contractuals	50,702	93,281	93,281	41,936	87,862	(5,419)
Debt Service	-	-	-	-	-	-
Commodities	15,164	99,629	99,629	20,459	92,077	(7,552)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	204,065	536,352	536,352	215,442	493,384	(42,967)
Net Change in Fund Balance	163,817	(93,674)	(93,674)	119,666	(58,559)	(50,820)
Actual Beginning Fund Balance	119,653	128,874	128,874	128,874	128,874	-
Ending Fund Balance	\$ 283,470	\$ 35,200	\$ 35,200	\$ 248,540	\$ 70,315	\$ (50,820)

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 2021 is 17.891 mills which is a decrease of 0.005 mills from 2020.

The Fire District's vehicle replacement plan was included in the 2021 budget.



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

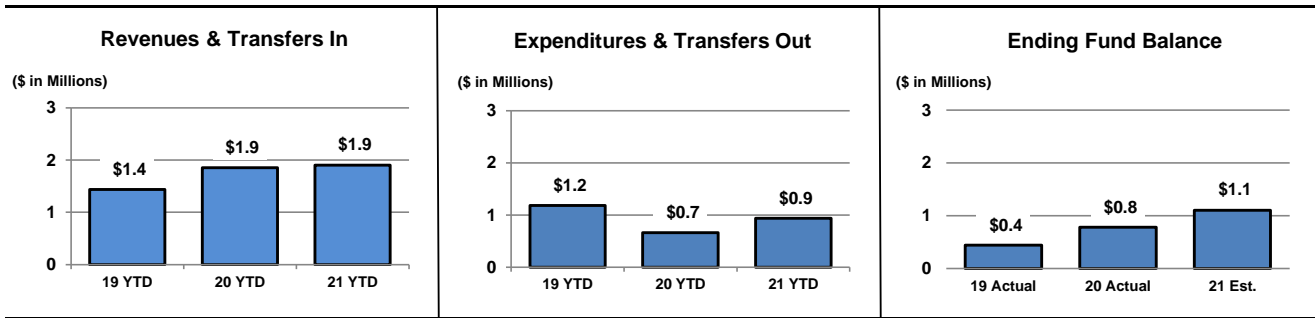
For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 17,053,049	\$ 17,515,415	\$ 17,515,415	\$ 17,484,187	\$ 17,515,584	\$ 170
Back Prop. Taxes & Ref. Warrants	164,252	263,033	263,033	179,565	263,033	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	597,752	1,836,971	1,836,971	673,010	1,883,129	46,158
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	1,200	5,841	5,841	4,900	5,486	(355)
Intergovernmental	-	-	-	-	-	-
Charges for Services	6,419	609,035	609,035	72,972	731,890	122,855
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	5,006	28,195	28,195	2,165	96,807	68,612
Reimbursements	2,479	4,214	4,214	-	2,503	(1,710)
Use of Money & Property	-	155,250	155,250	-	54,668	(100,582)
Transfers In & Other Proceeds	1,788	-	-	-	-	-
Total Revenues & Transfers In	17,831,945	20,417,954	20,417,954	18,416,799	20,553,100	135,147
Expenditures & Transfers Out						
Personnel	\$ 7,235,914	\$ 14,962,419	\$ 14,962,419	\$ 7,417,089	\$ 14,873,564	\$ (88,856)
Contractuals	903,879	2,289,929	2,291,179	937,854	1,783,115	(508,064)
Debt Service	240,190	1,041,176	1,041,176	240,190	1,041,176	-
Commodities	508,539	870,386	800,336	363,495	754,983	(45,353)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	478,044	205,000	273,800	224,324	224,425	(49,375)
Transfers Out	-	-	-	-	691,647	691,647
Total Expenditures & Transfers Out	9,366,566	19,368,910	19,368,910	9,182,952	19,368,910	(0)
Net Change in Fund Balance	8,465,378	1,049,044	1,049,044	9,233,847	1,184,191	135,146
Actual Beginning Fund Balance	6,271,718	7,202,182	7,202,182	7,202,182	7,202,182	-
Ending Fund Balance	\$ 14,737,096	\$ 8,251,226	\$ 8,251,226	\$ 16,436,029	\$ 8,386,373	\$ 135,146

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 in 2020 with the base residential rate increasing from \$5.88 to \$7.80, and those rates were held flat in 2021.



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

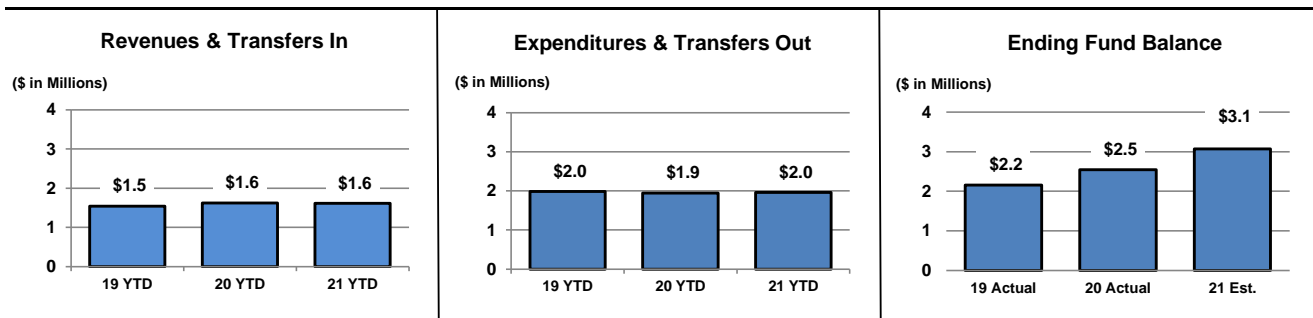
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		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	615	48,604	48,604	234	58,001	9,397
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,851,524	1,898,498	1,898,498	1,900,803	2,045,052	146,554
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,031	-	-	-	-	-
Reimbursements	-	199	199	-	-	(199)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,853,170	1,947,301	1,947,301	1,901,037	2,103,053	155,752
Expenditures & Transfers Out						
Personnel	\$ 421,361	\$ 861,106	\$ 861,106	\$ 381,828	\$ 766,477	\$ (94,629)
Contractuals	224,256	1,269,205	1,269,205	537,751	856,846	(412,359)
Debt Service	-	-	-	-	-	-
Commodities	17,503	109,165	109,165	16,970	75,346	(33,819)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	80,572	80,572	-	80,572	-
Total Expenditures & Transfers Out	663,120	2,320,048	2,320,048	936,549	1,779,241	(540,806)
Net Change in Fund Balance	1,190,050	(372,747)	(372,747)	964,488	323,811	(385,055)
Actual Beginning Fund Balance	439,536	779,371	779,371	779,371	779,371	-
Ending Fund Balance	\$ 1,629,586	\$ 406,624	\$ 406,624	\$ 1,743,859	\$ 1,103,182	\$ (385,055)

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 telecommunications 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)

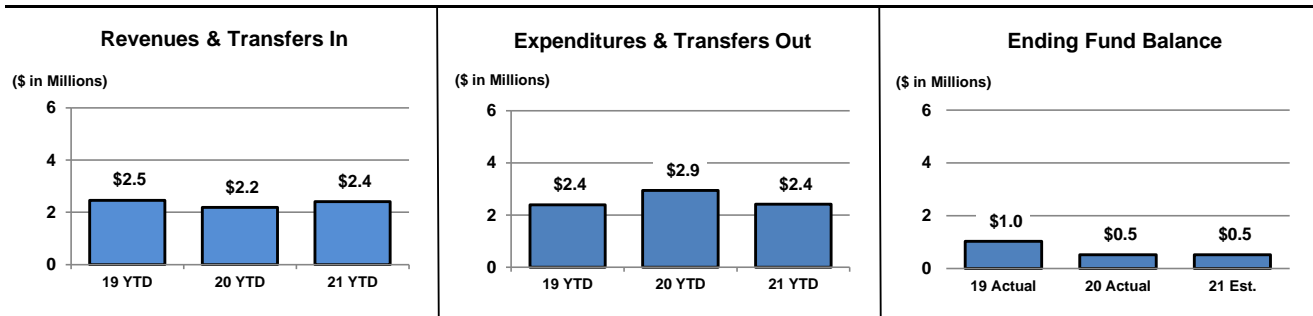
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		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	1,608,872	3,341,946	3,341,946	1,611,731	3,441,771	99,825
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	469	469
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	14,553	-	-	-	14,851	14,851
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	12,878	12,878	-	2,094	(10,784)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,623,425	3,354,824	3,354,824	1,611,731	3,459,185	104,361
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,934,583	2,518,432	2,518,432	1,930,224	2,252,528	(265,904)
Debt Service	-	-	-	-	-	-
Commodities	7,969	55,968	55,968	29,559	30,471	(25,497)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	(1,957)	-	-	-	-	-
Transfers Out	-	646,033	646,033	-	646,033	0
Total Expenditures & Transfers Out	1,940,594	3,220,433	3,220,433	1,959,782	2,929,032	(291,401)
Net Change in Fund Balance	(317,169)	134,391	134,391	(348,051)	530,152	(187,040)
Actual Beginning Fund Balance	2,156,333	2,542,863	2,542,863	2,542,863	2,542,863	-
Ending Fund Balance	\$ 1,839,164	\$ 2,677,254	\$ 2,677,254	\$ 2,194,812	\$ 3,073,015	\$ (187,040)

Auto License

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

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



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

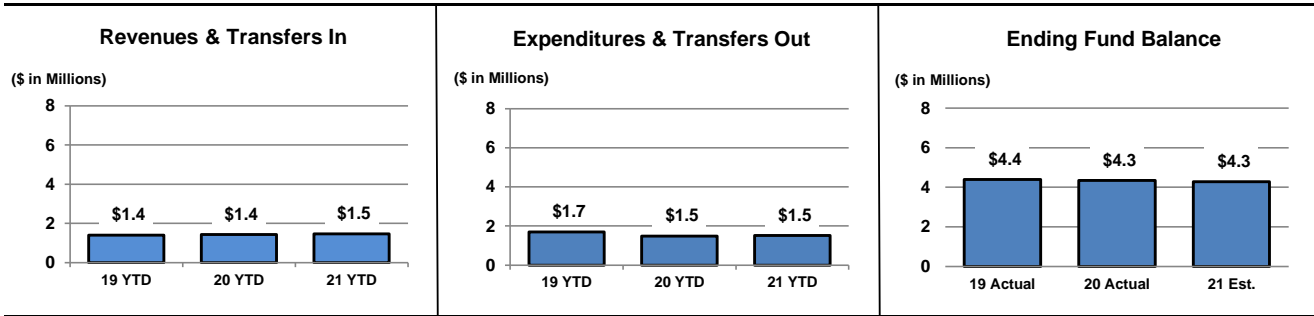
For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	27,475	31,955	31,955	2,975	34,643	2,688
Charges for Services	2,154,277	5,295,756	5,295,756	2,393,453	4,976,253	(319,503)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	3,733	32,842	32,842	6,448	6,780	(26,061)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,185,485	5,360,552	5,360,552	2,402,876	5,017,676	(342,876)
Expenditures & Transfers Out						
Personnel	\$ 1,734,554	\$ 3,988,950	\$ 3,988,950	\$ 1,826,122	\$ 3,682,221	\$ (306,729)
Contractuals	668,988	1,092,679	1,092,679	555,752	1,064,233	(28,446)
Debt Service	-	-	-	-	-	-
Commodities	23,974	39,587	39,587	28,371	36,633	(2,954)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	517,718	-	-	-	234,589	234,589
Total Expenditures & Transfers Out	2,945,234	5,121,216	5,121,216	2,410,246	5,017,677	(103,540)
Net Change in Fund Balance	(759,749)	239,336	239,336	(7,370)	(0)	(446,416)
Actual Beginning Fund Balance	1,024,926	519,298	519,298	519,298	519,298	-
Ending Fund Balance	\$ 265,177	\$ 758,634	\$ 758,634	\$ 511,929	\$ 519,298	\$ (446,416)

SCDDO Grants

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

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



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

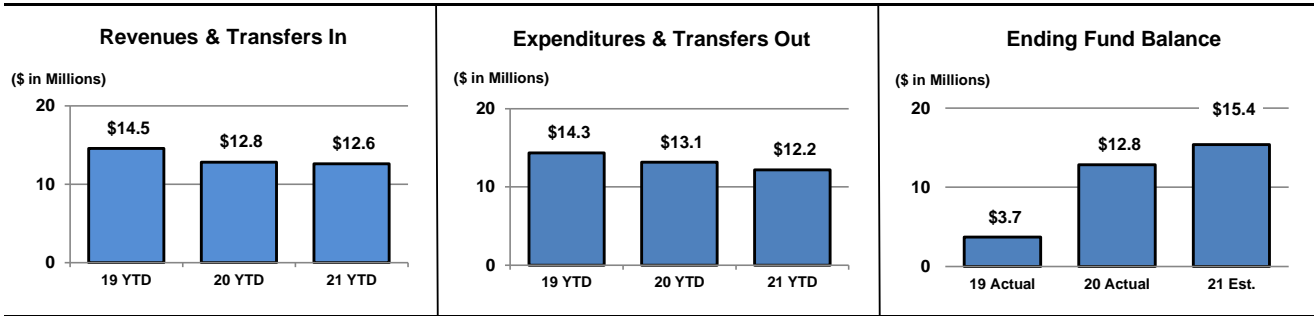
For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,303,220	2,590,259	2,590,259	1,303,184	2,684,633	94,374
Charges for Services	115,794	257,500	257,500	133,190	229,563	(27,937)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	21,012	21,289	21,289
Reimbursements	7,607	22,500	22,500	1,010	35,898	13,398
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,426,621	2,870,259	2,870,259	1,458,396	2,971,383	101,124
Expenditures & Transfers Out						
Personnel	\$ 640,678	\$ 1,571,630	\$ 1,571,630	\$ 686,445	\$ 1,386,458	\$ (185,172)
Contractuals	829,625	2,090,706	2,090,706	827,707	1,616,261	(474,445)
Debt Service	-	-	-	-	-	-
Commodities	8,740	24,700	24,700	4,371	35,255	10,555
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,479,044	3,687,036	3,687,036	1,518,524	3,037,973	(649,063)
Net Change in Fund Balance	(52,423)	(816,777)	(816,777)	(60,128)	(66,591)	(547,939)
Actual Beginning Fund Balance	4,387,474	4,339,729	4,339,729	4,339,729	4,339,729	-
Ending Fund Balance	\$ 4,335,051	\$ 3,522,952	\$ 3,522,952	\$ 4,279,601	\$ 4,273,138	\$ (547,939)

COMCARE Grants

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

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



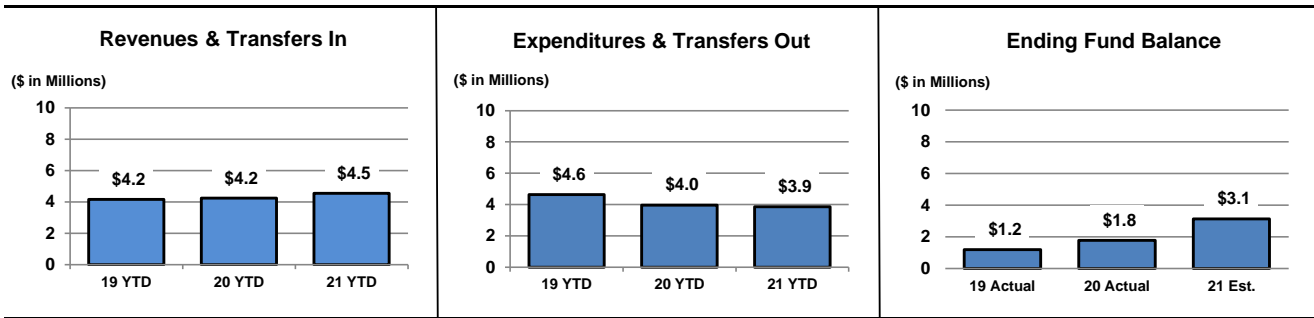
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	6,425,888	11,582,234	14,217,036	6,218,891	12,436,668	(1,780,368)
Charges for Services	6,321,179	29,775,645	29,775,645	6,334,314	15,674,261	(14,101,384)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	31,326	5,150	7,090	7,765	40,064	32,974
Reimbursements	19,669	39,278	39,278	19,942	39,752	474
Use of Money & Property	1,413	7,500	7,500	2,505	3,922	(3,578)
Transfers In & Other Proceeds	-	47,385	47,385	-	40,000	(7,385)
Total Revenues & Transfers In	12,799,475	41,457,192	44,093,934	12,583,417	28,234,668	(15,859,267)
Expenditures & Transfers Out						
Personnel	\$ 9,897,227	\$ 29,310,947	\$ 31,182,959	\$ 8,944,612	\$ 18,273,606	\$ (12,909,353)
Contractuals	3,114,574	12,131,722	12,923,388	3,208,939	7,186,635	(5,736,753)
Debt Service	-	-	-	-	-	-
Commodities	132,419	608,738	662,255	7,256	205,004	(457,252)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	13,144,220	42,051,407	44,768,602	12,160,808	25,665,244	(19,103,358)
Net Change in Fund Balance	(344,746)	(594,215)	(674,667)	422,609	2,569,424	(34,962,624)
Actual Beginning Fund Balance	3,694,654	12,831,353	12,831,353	12,831,353	12,831,353	-
Ending Fund Balance	\$ 3,349,908	\$ 12,237,138	\$ 12,156,686	\$ 13,253,962	\$ 15,400,777	\$ (34,962,624)

Corrections Grants

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



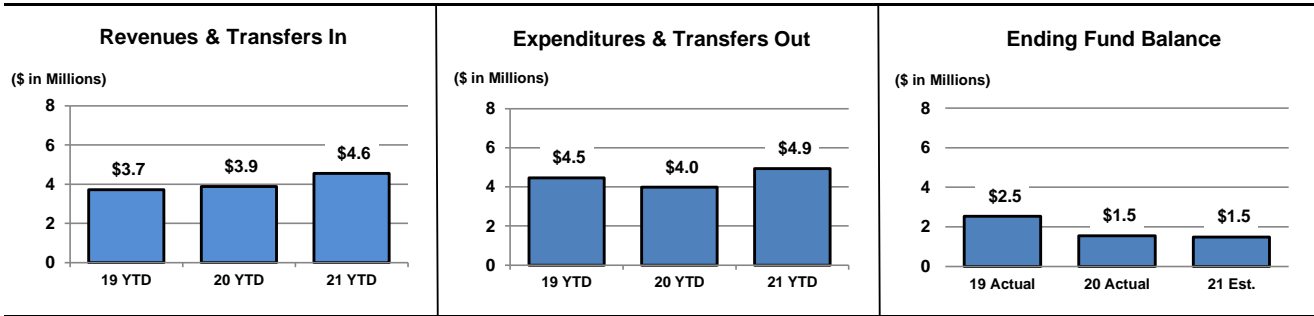
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD		2021 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	4,030,017	8,950,193	9,392,365	4,309,714	7,752,756	(1,639,609)
Charges for Services	186,736	556,300	556,300	215,032	331,952	(224,348)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	200	200	183	326	126
Reimbursements	11,115	5,000	5,000	6,914	13,347	8,347
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	825,000	825,000	2,458	825,000	-
Total Revenues & Transfers In	4,227,868	10,336,693	10,778,865	4,534,301	8,923,381	(1,855,484)
Expenditures & Transfers Out						
Personnel	\$ 3,539,431	\$ 8,506,423	\$ 8,635,019	\$ 3,342,957	\$ 6,682,051	\$ (1,952,969)
Contractuals	354,192	1,488,205	1,728,631	456,157	728,736	(999,895)
Debt Service	-	-	-	-	-	-
Commodities	61,603	386,374	415,214	66,240	158,153	(257,061)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,955,225	10,381,002	10,778,865	3,865,354	7,568,940	(3,209,925)
Net Change in Fund Balance	272,643	(44,309)	0	668,947	1,354,441	(5,065,409)
Actual Beginning Fund Balance	1,194,400	1,780,276	1,780,276	1,780,276	1,780,276	-
Ending Fund Balance	\$ 1,467,043	\$ 1,735,967	\$ 1,780,276	\$ 2,449,223	\$ 3,134,717	\$ (5,065,409)

Aging Grants

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



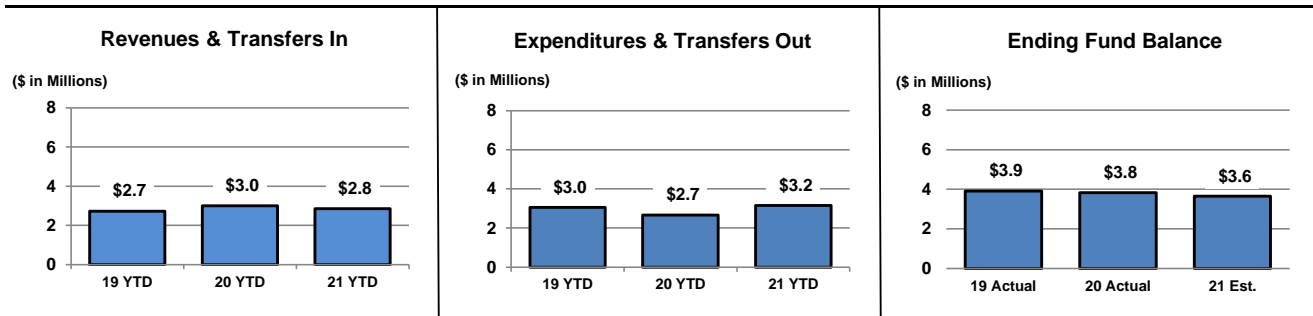
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of July 2021		Variance with Revised Budget Positive/Negative	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts				
		Adopted	Revised					
Revenues & Transfers In								
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental	3,770,223	8,896,012	9,475,947	4,520,470	6,951,383	(2,524,564)	-	-
Charges for Services	19,356	18,860	18,860	4,692	28,246	9,386	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Miscellaneous	-	9,185	9,185	-	-	(9,185)	-	-
Reimbursements	-	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-	-
Transfers In & Other Proceeds	86,425	334,224	334,224	29,708	180,738	(153,486)	-	-
Total Revenues & Transfers In	3,876,004	9,258,281	9,838,216	4,554,871	7,160,367	(2,677,849)	-	-
Expenditures & Transfers Out								
Personnel	\$ 875,442	\$ 2,089,606	\$ 2,531,984	\$ 1,019,721	\$ 2,079,812	\$ (452,172)	-	-
Contractuals	3,097,570	7,008,439	7,132,196	3,890,176	4,985,950	(2,146,246)	-	-
Debt Service	-	-	-	-	-	-	-	-
Commodities	4,913	48,304	62,104	32,304	48,836	(13,268)	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Capital Outlay	-	112,365	112,365	-	112,365	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,977,926	9,258,714	9,838,649	4,942,201	7,226,962	(2,611,687)	-	-
Net Change in Fund Balance	(101,922)	(433)	(433)	(387,330)	(66,596)	(5,289,536)	-	-
Actual Beginning Fund Balance	2,535,186	1,549,971	1,549,971	1,549,971	1,549,971	-	-	-
Ending Fund Balance	\$ 2,433,264	\$ 1,549,538	\$ 1,549,538	\$ 1,162,641	\$ 1,483,375	\$ (5,289,536)	-	-

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.



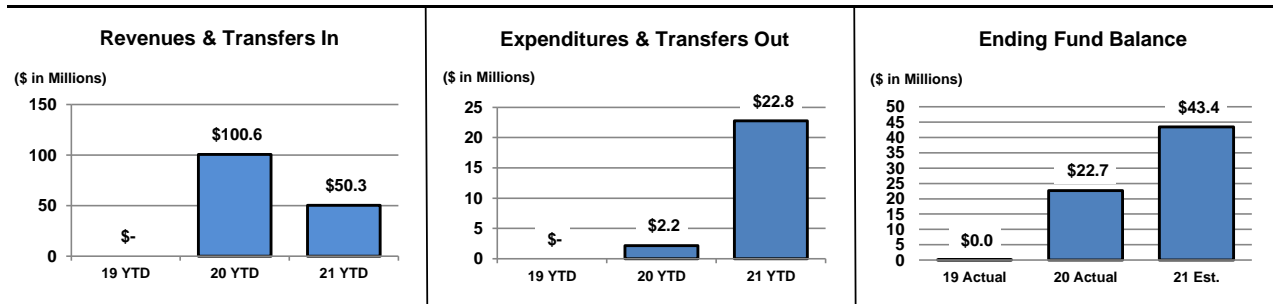
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For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	2,834,448	5,872,274	10,360,402	2,672,422	9,226,913	(1,133,488)
Charges for Services	160,965	368,743	368,743	171,097	341,957	(26,786)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,536	12,143	12,143	142	1,760	(10,383)
Reimbursements	282	12,965	12,965	138	2,540	(10,426)
Use of Money & Property	-	0	0	-	-	(0)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,997,231	6,266,125	10,754,253	2,843,798	9,573,170	(1,181,083)
Expenditures & Transfers Out						
Personnel	\$ 1,974,333	\$ 4,862,904	\$ 6,509,870	\$ 2,313,326	\$ 5,821,081	\$ (688,789)
Contractuals	500,846	1,357,510	3,919,068	661,749	3,352,555	(566,513)
Debt Service	-	-	-	-	-	-
Commodities	181,852	762,147	1,041,751	176,364	576,455	(465,296)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,657,031	6,982,561	11,470,689	3,151,439	9,750,091	(1,720,598)
Net Change in Fund Balance	340,200	(716,436)	(716,436)	(307,641)	(176,920)	(2,901,681)
Actual Beginning Fund Balance	3,902,613	3,821,072	3,821,072	3,821,072	3,821,072	-
Ending Fund Balance	\$ 4,242,813	\$ 3,104,636	\$ 3,104,636	\$ 3,513,431	\$ 3,644,152	\$ (2,901,681)

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 was used by the County, other municipalities, and approved entities to cover costs 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 and will be used to manage anticipated additional funding in 2021.



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

For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

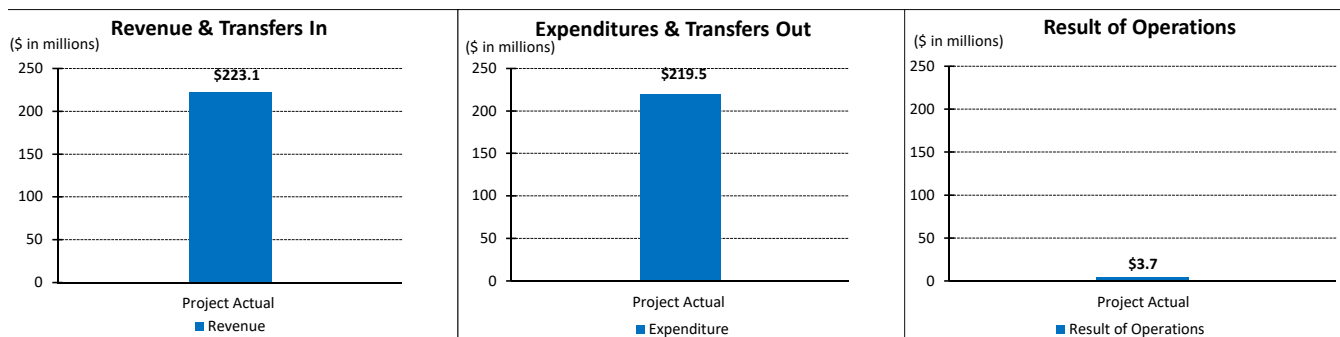
	2020 YTD	Annual Budgeted Amounts		2021 YTD	Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	100,607,066	-	84,262	50,241,336	50,241,336	50,157,074
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	8,621	8,621	8,621
Use of Money & Property	28,118	-	-	2,680	2,680	2,680
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	100,635,184	-	84,262	50,252,637	50,252,637	50,168,375
Expenditures & Transfers Out						
Personnel	\$ 670,189	\$ -	\$ 112,559	\$ 73,922	\$ 113,674	\$ 1,115
Contractuals	550,670	-	25,990,571	23,005,157	25,472,607	(517,964)
Debt Service	-	-	-	-	-	-
Commodities	769,754	-	3,396,574	(287,047)	3,913,424	516,850
Capital Improvements	-	-	-	-	-	-
Capital Outlay	59,775	-	14,500	-	14,500	-
Transfers Out	130,361	-	-	-	-	-
Total Expenditures & Transfers Out	2,180,750	-	29,514,205	22,792,032	29,514,205	1
Net Change in Fund Balance	98,454,434	-	(29,429,942)	27,460,605	20,738,432	50,168,376
Actual Beginning Fund Balance	289	22,656,346	22,656,346	22,656,346	22,656,346	-
Ending Fund Balance	\$ 98,454,723	\$ 22,656,346	\$ (6,773,596)	\$ 50,116,951	\$ 43,394,778	\$ 50,168,376

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.

Due to the impact of COVID-19 on availability of shows, concerts, and other events as well as group size restrictions, very few typical events have been held in the Arena since mid-March 2020, greatly impacting revenues and overall net operating income. As a result, SMG notified Sedgwick County of its intent to invoke Section 13.5 Force Majeure of the Operating Agreement as of July 17, 2020. As a result, SMG's responsibility for operating losses was halted, so this fund was used to offset operating losses for 2020. The Commission approved a separate amendment for calendar year 2021 on December 16, 2020. For 2021, the County will reimburse SMG for any net operating losses on a monthly basis. SMG will reimburse the County for any net operating profit in a month.



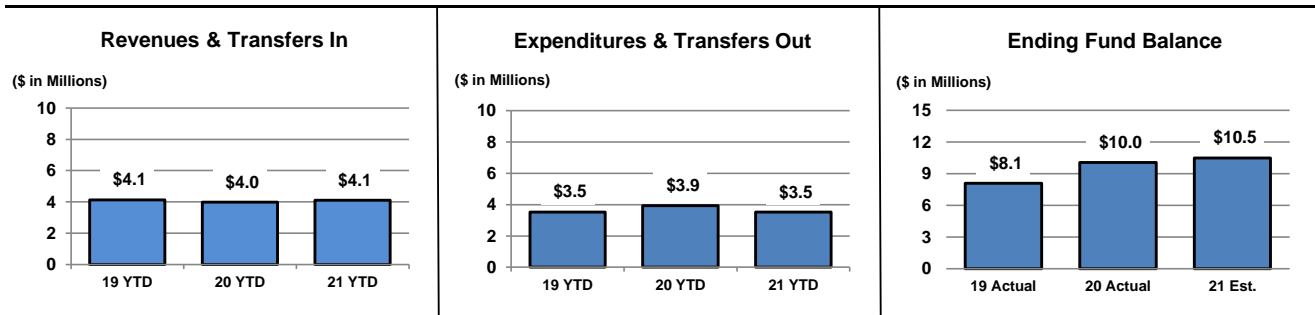
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

	Total Project				
	Budget		FY '05-FY '20 Amounts	FY 2021 Amounts	Total Amounts
	Original	Revised			
Revenues & transfers in					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Charges for service	-	-	10,094,765	175,000	\$ 10,269,765
Miscellaneous	-	-	604,494	-	\$ 604,494
Reimbursements	-	-	1,765,367	-	\$ 1,765,367
Other proceeds	-	-	4,143,493	-	\$ 4,143,493
Total revenues & transfers in	184,528,042	205,500,000	223,146,025	175,000	223,321,025
Expenditures & transfers out					
Arena A & E Services	11,229,042	13,642,034	13,642,034	-	\$ 13,642,034
Land Acquisition & Demolition	20,000,000	17,000,545	16,993,976	-	\$ 16,993,976
Site Costs	7,460,000	-	-	-	\$ -
Parking	-	5,313,079	5,201,116	-	\$ 5,201,116
Infrastructure	4,000,000	7,097,966	7,097,966	-	\$ 7,097,966
Construction	77,000,000	141,822,940	141,822,940	-	\$ 141,822,940
Contingency	7,700,000	-	-	-	\$ -
Pavilions	9,128,000	6,072,455	6,072,455	-	\$ 6,072,455
Operations Reserve	48,011,000	8,739,817	1,986,795	-	\$ 1,986,795
Project Management & Planning	-	5,232,168	5,232,168	-	\$ 5,232,168
Kansas Pavilions - Construct Restroom/Showers	-	181,032	181,032	-	\$ 181,032
Kansas Pavilions - Paving	-	402,791	402,791	-	\$ 402,791
Arena Operations	-	3,300,933	6,267,786	1,673,729	\$ 7,941,515
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	13,252,354	175,000	\$ 13,427,354
Total expenditures & transfers out	184,528,042	211,408,448	219,481,391	1,848,729	221,330,121
Ending fund balance			\$ 3,664,634		\$ 1,990,905

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)

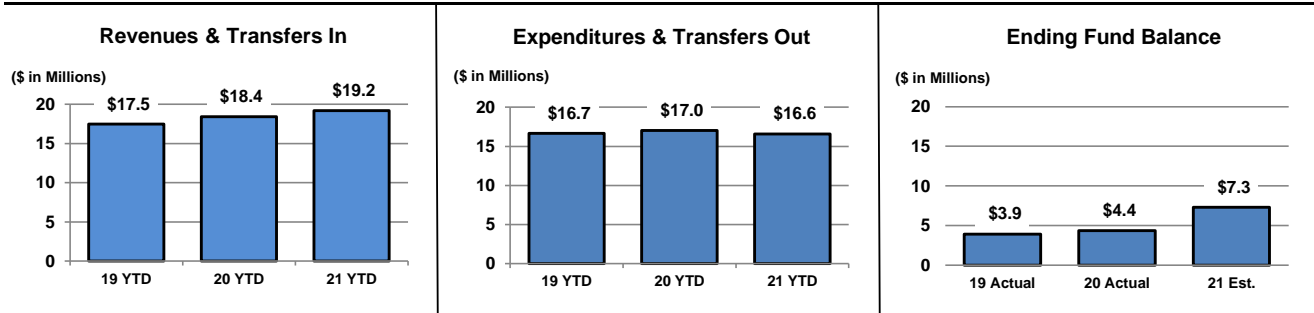
For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD		2021 YTD			Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts			
		Adopted	Revised				
Revenues & Transfers In							
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	3,764,360	8,503,704	8,503,704	3,801,950	8,511,257	7,553	7,553
Fines & Forfeitures	-	-	-	-	-	-	-
Miscellaneous	196,655	695,668	695,668	287,513	751,183	55,514	55,514
Reimbursements	21,633	44,840	44,840	22,416	44,851	12	12
Use of Money & Property	-	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-	-
Total Revenues & Transfers In	3,982,648	9,244,212	9,244,212	4,111,879	9,307,291	63,079	63,079
Expenditures & Transfers Out							
Personnel	\$ 468,343	\$ 1,041,608	\$ 1,041,608	\$ 489,857	\$ 1,000,914	\$ (40,694)	\$ (40,694)
Contractuals	398,404	680,589	698,429	383,816	780,446	82,018	82,018
Debt Service	-	-	-	-	-	-	-
Commodities	1,798,943	3,400,522	3,390,182	2,016,523	2,773,940	(616,242)	(616,242)
Capital Improvements	-	-	-	-	-	-	-
Capital Outlay	1,262,217	6,578,768	6,571,268	630,119	4,327,729	(2,243,539)	(2,243,539)
Transfers Out	-	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,927,907	11,701,487	11,701,487	3,520,315	8,883,030	(2,818,457)	(2,818,457)
Net Change in Fund Balance	54,741	(2,457,275)	(2,457,275)	591,564	424,261	(2,755,378)	(2,755,378)
Actual Beginning Fund Balance	8,087,549	10,045,362	10,045,362	10,045,362	10,045,362	-	-
Ending Fund Balance	\$ 8,142,290	\$ 7,588,087	\$ 7,588,087	\$ 10,636,926	\$ 10,469,623	\$ (2,755,378)	\$ (2,755,378)

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 United Healthcare 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 in 2020, the County offers three medical plans that employees can choose from. These plans include a Premier PPO Plan, a Base PPO Plan, and a High Deductible Health Plan with a Health Savings Account option.



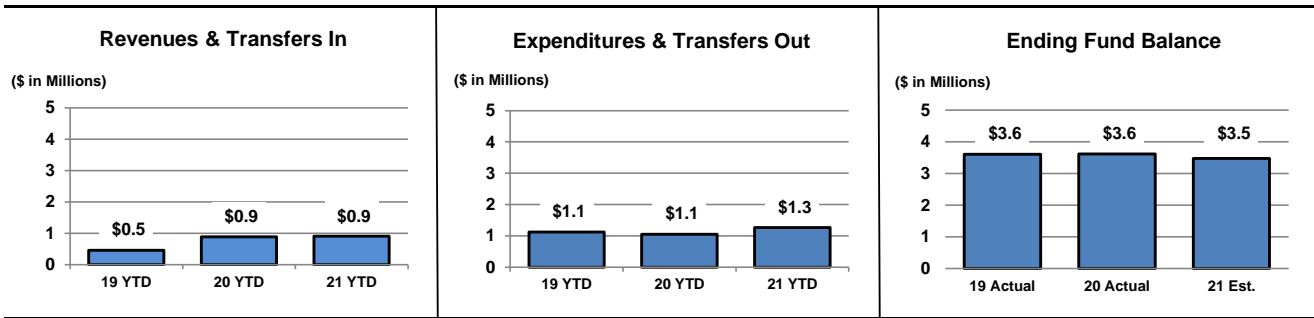
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	18,401,126	39,969,304	39,969,304	18,441,674	39,490,529	(478,775)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	38,387	76,436	76,436	770,641	1,676,436	1,600,000
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	143,615	143,615	-	28,826	(114,789)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	18,439,513	40,189,355	40,189,355	19,212,315	41,195,791	1,006,436
Expenditures & Transfers Out						
Personnel	\$ 62,492	\$ 303,332	\$ 303,332	\$ 103,253	\$ 162,082	\$ (141,250)
Contractuals	16,935,660	39,697,042	39,697,042	16,460,861	38,080,700	(1,616,342)
Debt Service	-	-	-	-	-	-
Commodities	8,656	-	-	-	31,261	31,261
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	17,006,808	40,000,374	40,000,374	16,564,113	38,274,043	(1,726,331)
Net Change in Fund Balance	1,432,706	188,980	188,980	2,648,201	2,921,748	(719,895)
Actual Beginning Fund Balance	3,911,929	4,354,114	4,354,114	4,354,114	4,354,114	-
Ending Fund Balance	\$ 5,344,635	\$ 4,543,094	\$ 4,543,094	\$ 7,002,315	\$ 7,275,862	\$ (719,895)

Workers' Compensation

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



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

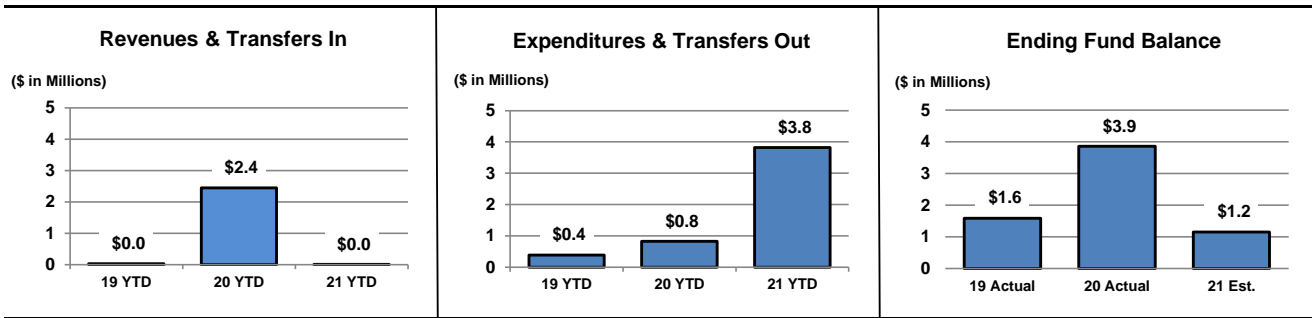
For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of July 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	878,583	1,880,558	1,880,558	882,198	1,785,078	(95,480)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	5,837	7,216	7,216
Reimbursements	300	2,500	2,500	12,943	28,936	26,436
Use of Money & Property	-	35,765	35,765	-	19,691	(16,074)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	878,883	1,918,823	1,918,823	900,978	1,840,921	(77,902)
Expenditures & Transfers Out						
Personnel	\$ 102,636	\$ 269,188	\$ 269,188	\$ 71,214	\$ 120,508	\$ (148,681)
Contractuals	925,825	1,902,626	2,212,626	1,166,481	1,794,716	(417,910)
Debt Service	-	-	-	-	-	-
Commodities	24,740	-	40,000	29,491	71,143	31,143
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,053,201	2,171,814	2,521,814	1,267,186	1,986,366	(535,448)
Net Change in Fund Balance	(174,318)	(252,991)	(602,991)	(366,208)	(145,445)	(613,350)
Actual Beginning Fund Balance	3,608,349	3,617,362	3,617,362	3,617,362	3,617,362	-
Ending Fund Balance	\$ 3,434,031	\$ 3,364,371	\$ 3,014,371	\$ 3,251,154	\$ 3,471,917	\$ (613,350)

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 \$250,000 or less. The risks of public liability and auto liability are self-insured. The self-insured claims and expenses are also paid out of the Risk Management Fund.

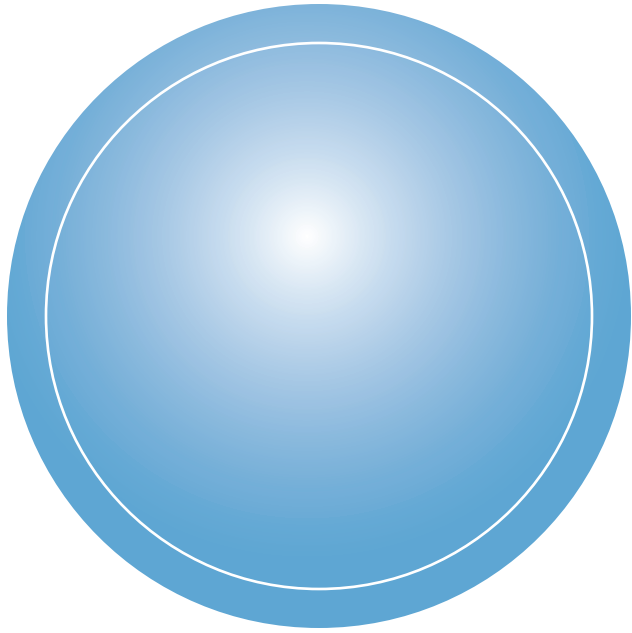


Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2021, with comparative actuals ending June 30, 2020

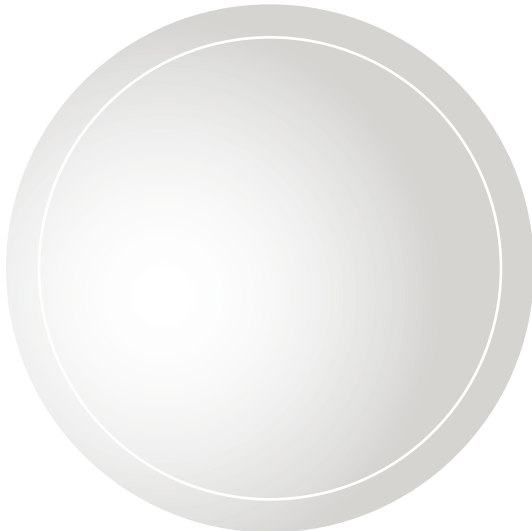
	2020 YTD		2021 YTD		Fiscal Year Estimates As of July	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	3,463	3,463	933	6,446	2,983
Reimbursements	2,441,544	33,630	33,630	3,594	98,737	65,107
Use of Money & Property	-	19,111	19,111	-	5,853	(13,258)
Transfers In & Other Proceeds	-	1,149,668	1,149,668	-	2,351,872	1,202,204
Total Revenues & Transfers In	2,441,544	1,205,872	1,205,872	4,527	2,462,908	1,257,036
Expenditures & Transfers Out						
Personnel	\$ -	\$ 171,664	\$ 171,664	\$ 73,291	\$ 145,407	\$ (26,257)
Contractuals	818,234	1,690,872	5,707,872	3,402,145	4,645,993	(1,061,879)
Debt Service	-	-	-	-	-	-
Commodities	5,893	15,000	348,000	346,608	371,508	23,508
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	824,127	1,877,536	6,227,536	3,822,044	5,162,908	(1,064,628)
Net Change in Fund Balance	1,617,416	(671,664)	(5,021,664)	(3,817,517)	(2,700,000)	192,409
Actual Beginning Fund Balance	1,588,072	3,855,478	3,855,478	3,855,478	3,855,478	-
Ending Fund Balance	\$ 3,205,488	\$ 3,183,814	\$ (1,166,186)	\$ 37,961	\$ 1,155,478	\$ 192,409

QUARTER
FINANCIAL
REPORT



Capital Projects

Capital Projects



2021



Division of Finance - 316-660-7591
525 N. Main #823 - Wichita, KS 67203

SEDGWICKCOUNTY.ORG

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 \$1.8 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 2023. This project is now being combined with another project in 2019 that is ongoing.
- **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 completed in 2017 but remains open for administrative reasons.
- **2015:** Project budgets currently include \$1.5 million in project funding, of which \$1.4 million is committed and \$0.1 million is available. The final 2015 facility project has not started yet, and the final 2015 bridge project was active until January 2021.
- **2017:** Budgeted funding for the 2017 CIP totals \$6.7 million, with \$6.3 million committed and \$0.4 million available. Significant projects include the Law Enforcement Training Center and numerous bridge projects.
- **2018:** Budgeted funding for the 2018 CIP totals \$6.9 million, with \$5.3 million committed and \$1.5 million available. Significant current projects include the replacement of parking lots on County-owned properties, as well as numerous road and bridge projects.
- **2019:** Budgeted funding for the 2019 CIP totals \$19.4 million, with \$15.3 million committed and \$4.1 million available. Significant current projects include replacing Fire Station 31, upgrading the Juvenile Detention Facility cameras and recording system, and numerous road and bridge projects.
- **2020:** Budgeted funding for the 2020 CIP totals \$11.9 million with \$6.6 million committed and \$5.3 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.
- **2021:** Budgeted funding for the 2021 CIP totals \$70.7 million with \$57.0 million committed and \$13.7 million available. Significant current projects include the Main Courthouse Chiller Rebuild, replacing the Heating, Ventilation, and Air Conditioning (HVAC) at the Juvenile Residential Facility, and numerous road and bridge projects.

Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2005									
Facility									
57011-551	Operations Reserve	Ongoing	Special LST	-	1,769,105	-	1,769,105	-	TBD
	Annual Total			-	1,769,105	-	1,769,105	-	
2012									
Drainage									
23964-234	D21 Improve Drainage SW of Hayville-Dsgn	Design	Cash	-	145,000	140,278	4,722	-	12/31/2023
	Annual Total			-	145,000	140,278	4,722	-	
2013									
Facility									
17975-234	Update master control adult detention	Completed	Cash	2,022,322	2,806,434	2,806,434	-	-	12/31/2017
	Annual Total			2,022,322	2,806,434	2,806,434	-	-	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2015									
Facility									
12987-402	Construct EMS Garage Facility	Not Started	Bond	257,740	-	-	-	-	TBD
Roads									
21516-231	R330 Aviation Pathway-Derby to Wichita	Completed	LST	1,345,500	461,635	461,635	-	14,367	07/31/2020
21534-231	R326 S Area Pkwy System Prelim Study	Completed	LST	500,000	500,000	405,000	95,000	-	12/31/2017
Bridges									
21526-231	B482 Redeck Hydraulic btw 69th & 77th N	Completed	LST	500,000	299,983	299,983	-	-	01/07/2020
21529-231	B471 53rd St N btw 231st and 247th St W	Completed	LST	70,000	51,200	51,200	-	-	01/01/2021
21570-403	B482 Redeck Hydraulic btw 69th & 77th N	Completed	Bond	3,750	203,767	200,017	3,750	-	01/07/2020
Annual Total							1,417,835	98,750	14,367
2017									
Facility									
17001-230	Law Enforcement Training Center	Completed	Cash	5,500,000	6,126,222	5,894,791	231,431	2,542	12/31/2017
Bridges									
21494-231	B485 151st St W over Ninnescah-17	Design	LST	350,000	287,800	230,700	57,100	-	01/01/2023
21503-231	B491 71st St. S. btw Webb&Greenwich-16+	Construction	LST	227,005	227,005	174,422	52,583	4,035	08/31/2021
21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Ongoing	LST	200,000	100,000	42,293	57,707	2,000	TBD
Annual Total							6,342,206	398,821	8,577

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2018									
Facility									
91005-230	Replace Parking Lots - County-owned prop	Ongoing	Cash	-	184,421	140,555	43,866	-	TBD
Roads									
21013-230	Cherese Woods Benefit District	Completed	Bond	-	333,000	239,899	93,101	-	03/01/2019
21486-231	R355 North Junction 1	Construction	LST	-	500,000	-	500,000	-	12/31/2023
21489-231	R344 Widen Greenwich frm Harry to Pawnee	Completed	LST	-	850,000	315,744	534,256	-	05/01/2020
21490-231	R343 Multi-Use Path, Rock-Derby to Mulv.	Completed	LST	-	250,000	233,366	16,634	-	08/01/2020
Bridges									
21499-231	B471 53rd St N btw 231st & 247th St W-17	Completed	Bond	700,000	835,814	735,814	100,000	-	05/01/2020
21532-231	B462 Bike/Ped Bridge/Repairs over WVCFC	Completed	Cash	1,500,000	3,911,653	3,650,485	261,167	-	12/31/2017
				Annual Total	6,864,888	5,315,863	1,549,024	-	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2019									
Facility									
14976-241	Replace Fire Station 31	Post-Construction & Occupancy	Cash	-	2,410,558	2,362,581	47,977	1,057,198	04/28/2021
33004-230	JDF Security Cam Record & View Upgrade	Post-Construction & Occupancy	Cash	-	786,860	780,529	6,331	-	07/30/2020
62001-230	ADA Compliance (from 2016 on)	Ongoing	Cash	712,132	1,079,558	778,288	301,270	882	TBD
91006-230	ADF 1st Floor & Courthouse Space	Post-Construction & Occupancy	Bond	-	6,714,688	6,459,321	255,367	478,765	03/31/2021
91008-230	Security Camera Upgrade/Standardization	Post-Construction & Occupancy	Cash	-	570,200	553,766	16,434	-	12/31/2019
93001-230	County Administration Building	Not Started	Cash	-	3,000,000	133,873	2,866,127	11,515	TBD
Drainage									
23002-230	D21 Design Ph. 1 Drainage SW of Hysville	Ongoing	Cash	-	38,205	38,205	-	1,651	TBD
Roads									
21482-231	R352 Repair Pavement 127th E	Completed	LST	-	150,000	150,000	-	-	06/30/2019
Bridges									
21493-231	B488 215th St W btw 13th & 21st St N-17	Completed	Bond	100,000	1,200,000	1,059,014	140,986	-	06/30/2020
21495-231	B484 95th St S btw Broadway & KTA-17	Completed	Bond	100,000	2,127,592	1,711,834	415,758	-	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	-	06/01/2020
				Annual Total	2,612,132	19,412,099	4,053,241	1,550,011	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2020									
Facility									
19001-230	11th Floor Courtroom Expansion	Post-Construction & Occupancy	Cash	-	173,057	142,460	30,597	-	04/30/2020
33005-230	Adult Res & WR Waiting Room Expansion	Post-Construction & Occupancy	Cash	-	228,447	219,596	8,851	206,311	04/30/2021
91009-230	Energy Savings	Not Started	Cash	-	225,486	-	225,486	-	TBD
Drainage									
23001-230	D25 WVCFC System Major Maint & Repair	Ongoing	Cash	500,000	2,657,500	1,248,770	1,408,730	692,813	TBD
Roads									
21014-230	Osage Country Addition Benefit District	Completed	Bond	-	1,765,000	595,696	1,169,305	-	11/01/2020
21471-231	R353 Ridge Rd Shlder from 53rd to 69th N	Design	LST	-	115,000	110,550	4,450	44,220	12/31/2023
21472-231	R351 Intersection Impvmt 55th S Meridian	Completed	Bond	-	750,000	464,576	285,424	60,455	02/01/2021
21473-231	R350 County Rds Gravel/Cold Mix Rplmnt	Not Started	LST	-	-	-	-	-	TBD
21483-231	R349 Aviation Pathway Derby to ICT Ph 3	Completed	LST	-	330,000	310,804	19,197	254,354	07/01/2021
21484-231	R348 Pave 135th W north of 53rd N	Right Of Way Acquisition RW	LST	-	350,000	46,760	303,240	-	TBD

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2020									
Bridges									
21461-231	B510 71st S btwn Webb & Greenwich pt 2	Construction	Bond	-	850,000	513,376	336,624	483,792	08/31/2021
21464-231	B505 Rehab Ridge Rd over Arkansas Riv	Design	LST	-	410,000	104,510	305,490	53,633	12/31/2022
21465-231	B504 Rehab on 151st W over Arkansas Riv.	Design	LST	-	60,000	55,000	5,000	44,000	12/31/2022
21468-231	B491 71st S S btwn Webb & Greenwich pt 1	Construction	Bond	-	850,000	541,390	308,610	266,516	07/31/2021
21469-231	B490 Replace on 143rd E north of Pawnee	Completed	Bond	-	800,000	725,117	74,883	-	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	Completed	LST	-	636,124	543,762	92,363	443,542	05/07/2021
21479-231	B495 247th W btwn 77th & 85th N	Completed	Bond	-	700,000	549,050	150,950	333,526	03/24/2021
21505-231	B489 Hydraulic btw 111th & 119th St. S.	Completed	LST	200,000	899,995	418,855	481,140	2,100	03/19/2021
Annual Total				700,000	11,850,609	6,590,271	5,260,339	2,885,261	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2021									
Facility									
13001-230	Outdoor Warming Device 2017	Ongoing	Cash	110,000	554,500	343,495	211,005	45,500	TBD
33006-230	JRF HVAC System Replacement	Design	Cash	-	366,253	24,259	341,994	1,459	TBD
38001-230	Health Department Flooring at 1900 E 9th	Post-Construction & Occupancy	Cash	-	45,557	25,701	19,856	25,701	TBD
91002-230	Replace Roofs County Owned Buildings-16	Ongoing	Cash	169,968	434,836	240,347	194,489	-	TBD
91010-230	Main Courthouse Chiller Rebuild	Construction	Cash	-	141,111	133,121	7,990	133,121	TBD
Drainage									
23003-230	Spring Creek/Derby Erosion Design	Design	Cash	-	75,000	72,800	2,200	-	01/31/2022
Roads									
21448-231	R360 77th N & Seneca Improvements	Construction	LST	-	429,201	-	429,201	-	04/30/2022
21458-231	R359 95 S for 1/2 mi. E of 135 W	Design	LST	-	250,000	-	250,000	-	09/30/2022
21459-231	R357 61st N from 151st W to 1/2 mi. W	Design	LST	-	52,000	52,000	-	329	06/30/2023
21460-231	R356 151St N frm 53rd N to K-96	Design	LST	-	250,000	188,000	62,000	987	06/30/2023
21501-231	R328 NW Bypass RoW Acquisition K-254 '17	Right Of Way Acquisition R/W	LST	661,000	2,300,000	2,300,000	-	1,000,000	TBD
21502-231	R264 Improve Drainage County RoW 2017+	Ongoing	LST	500,000	2,500,000	1,699,468	800,532	396,305	TBD
21514-231	R175 Preventive Maintenance-2016+	Ongoing	LST	19,916,667	55,035,967	49,857,055	5,178,913	582,274	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Ongoing	LST	400,000	1,156,277	809,477	346,800	18,340	TBD

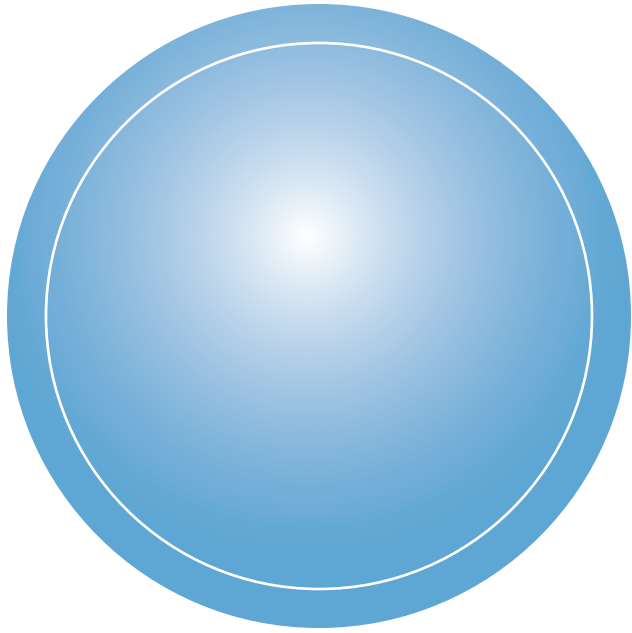
Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2021									
Bridges									
21450-231	B516 Tracy btwn 103rd & Diagonal	Not Started	LST	-	70,000	-	70,000	-	TBD
21451-231	B515 151st W btwn 101st & 109th N	Not Started	LST	-	70,000	-	70,000	-	TBD
21452-231	B514 87th S btwn Seneca & Broadway	Not Started	LST	-	100,000	-	100,000	-	TBD
21453-231	B512 Rehab on Zoo at MS Mitchell Floodwa	Design	LST	-	100,000	86,620	13,380	-	TBD
21454-231	B509 215th S W btwn 31st S & MacArthur	Not Started	LST	-	50,000	-	50,000	-	TBD
21455-231	B508 21st S N btwn 375th & 391st S W	Design	LST	-	70,000	48,000	22,000	-	12/31/2022
21456-231	B502 Greenwich btwn 109th & 117th St N	Not Started	LST	-	65,000	-	65,000	-	TBD
21457-231	B498 143rd E btwn Pawnee & 31st S	Not Started	LST	-	50,000	-	50,000	-	TBD
21462-231	B507 Greenwich btwn 117th & 125th N.	Design	LST	-	150,000	48,000	102,000	11,378	12/31/2022
21463-231	B506 85th St N btwn Oliver & Woodlawn	Design	LST	-	170,000	62,500	107,500	27,500	12/31/2022
21466-231	B494 143rd St E btwn 69th & 77th N	Design	LST	-	150,000	51,225	98,776	6,225	12/31/2022
21467-231	B492 103rd St S btwn 103rd & 119th W	Completed	Bond	-	700,000	283,955	416,045	261,537	06/30/2021
21475-231	B501 103rd S btwn Ridge & Hoover	Construction	Bond	-	750,000	358,983	391,017	178,885	08/31/2021
21476-231	B500 103rd S btwn 119th & 135th W	Design	Bond	-	750,000	49,800	700,200	-	09/30/2022
21477-231	B497 Ridge btwn 39th & 47th S.	Design	Bond	-	978,000	78,450	899,550	4,318	04/30/2022
21478-231	B496 183rd W btwn 45th & 53rd N	Design	Bond	-	1,400,000	99,957	1,300,043	7,754	09/30/2022

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
21480-231	B493 199th W btwn Central & 13th N	Design	Bond	-	1,497,000	84,000	1,413,000	-	09/30/2022
				Annual Total	21,757,635	70,710,703	13,713,491	2,701,612	
				Total All Years	38,246,084	94,968,957	26,847,493	7,159,827	

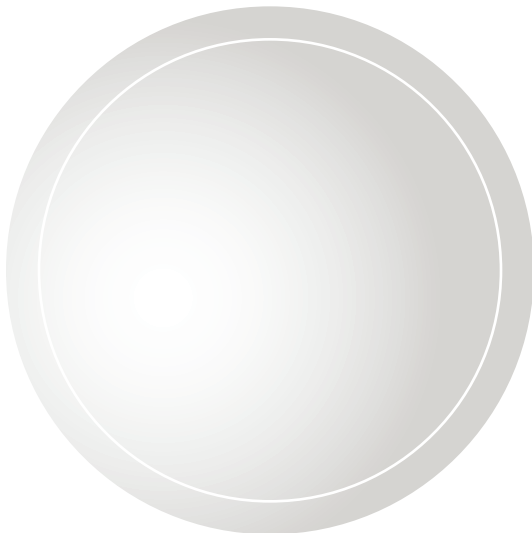
Fund	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD
Summary Total by Fund						
	Sales Tx Road/Bridge	2,600,000	15,522,845	8,586,765	6,936,080	1,596,783
	Sales Tx Road/Bridge	1,500,000	3,911,653	3,650,485	261,167	-
	Sales Tx Road/Bridge	24,870,172	70,717,838	59,588,128	11,129,710	3,336,788
	Sales Tx Road/Bridge	-	975,000	975,000	-	-
	Fire Dist Spec Equip	-	2,410,558	2,362,581	47,977	1,057,198
	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	-	3,755,900	1,986,795	1,769,105	-
	Capital Improvements	-	8,812,688	7,294,915	1,517,773	478,765
	Capital Improvements	9,014,422	19,767,307	13,845,927	5,921,379	1,121,495
	Capital Improvements	37,784	725,043	590,935	134,108	-
	Total All Funds	\$ 38,283,868	\$ 164,765,671	\$ 137,044,621	\$ 27,721,051	\$ 7,591,029
Summary Total by Project Type						
	Bridges	5,650,755	22,970,372	14,189,760	8,780,612	2,130,739
	Drainage	500,000	2,915,705	1,500,053	1,415,652	694,464
	Facility	8,809,946	69,576,514	62,139,779	7,436,735	2,394,195
	Roads	23,323,167	69,303,080	59,215,029	10,088,052	2,371,630
	Total All Project Types	\$ 38,283,868	\$ 164,765,671	\$ 137,044,621	\$ 27,721,051	\$ 7,591,029

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QUARTER
FINANCIAL
REPORT



Fund Statements



Division of Finance - 316-660-7591
525 N. Main #823 - Wichita, KS 67203

SEDGWICKCOUNTY.ORG

20 21

Fund Statements

Government-Wide Financial Statements

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

Highlights of the government-wide financial statements as of and for the period ending June 30, 2021 are as follows:

- Total assets of the County exceeded liabilities by \$508.7 million, representing net position. Of this amount, \$69.6 million is reported as unrestricted net position.
- The largest portion of the County's net position (61.7%) consists of its investment in capital assets (e.g., land, buildings, machinery and equipment net of depreciation), less any outstanding debt used to acquire those assets. Although the County's investment in capital assets is reported net of related debt, it is important to remember that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.
- Program expenses exceeded revenues by a nominal amount, reflecting the extent to which various County functions are supported by other general revenue streams, including property tax, sales taxes, other taxes, and investment earnings. The net deficiency of program revenues under expenses is offset by general revenues and transfers of \$196.4 million, resulting in a \$152.1 million, or 28.0%, 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 64-83 of this report.

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

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

Highlights of the financial statements for the governmental and proprietary funds as of and for the period ending June 30, 2021 are as follows:

- Fund balances for the governmental funds totaled \$346.5 million, an increase of \$153.3 million since the end of 2020. The following table depicts the financial position at June 30 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund Type	June 30, 2021 Fund Balance	Change in Fund Balance
General	\$ 153,698,147	\$ 59,778,286
Fed/State Assistance	86,300,194	57,414,421
Public Building Commission	1,160,335	(298,717)
Debt Service	12,358,745	11,326,889
Debt Proceeds	5,596,739	(1,642,058)
Other	87,375,540	26,768,242
Totals	\$ 346,489,700	\$ 153,347,063

- Governmental funds revenues were \$336.9 million for the period ending June 30, 2021, an decrease of \$9.2 million compared to 2020. Property tax revenue was up \$8.8 million from the same time period last year. Intergovernmental revenue decreased \$19.9 million and charges for services increased \$1.5 million from 2020 to 2021. Investment income decreased by \$2.4 million for 2021.
- Governmental funds expenditures were \$183.6 million as of June 30, 2021, an increase of \$24.5 million from the same period last year. General government expenditures increased \$29.6 million from 2020 to 2021. Public safety expenditures decreased \$0.9 million. Culture and recreation expenses remained approximately the same from last year and capital outlay expenses decreased \$3.4 million from last year.
- The unrestricted fund balances of the governmental funds totaled \$189.5 million, which is available for meeting current budget obligations and spending at the government’s discretion.
- Fund balance of the Public Building Commission (PBC) fund totaled \$1.2 million, a decrease of \$0.3 million since the end of 2020. The PBC fund is a special revenue fund to account for revenues and expenditures derived from direct financing leases.
- Fund balance of the Debt Service Fund totaled \$12.4 million, all of which is restricted for the payment of debt service. Funding of debt service expenditures is

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

- The fund balance of the Debt Proceeds Fund totaled \$5.6 million, a decrease of \$1.6 million since the end of 2020.
- Net position of the Arena Fund (the County’s only Enterprise Fund) totaled \$137.4 million at June 30. Of this amount, \$135.1 million is invested in capital assets and \$2.4 million represents unrestricted net position.
- Net position of the Internal Service Funds totaled \$38.0 million. Of this amount, \$10.1 million is invested in capital assets and \$27.9 million represents unrestricted net position.

SEDGWICK COUNTY, KANSAS

Statement of Net Position

June 30, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash, including investments	\$ 366,595,845	\$ 2,233,772	\$ 368,829,617
Receivables, net	100,522,362	175,000	100,697,362
Due from other agencies	25,642	-	25,642
Inventories, at cost	766,288	-	766,288
Prepaid items	2,099,975	-	2,099,975
Restricted assets:			
Cash, including investments	1,142,151	-	1,142,151
Capital assets:			
Land and construction in progress	73,719,399	15,561,999	89,281,398
Other capital assets, net of depreciation	351,047,081	119,522,607	470,569,688
Total assets	895,918,743	137,493,378	1,033,412,121
Deferred Outflows of Resources			
Deferred refunding	-	-	-
Deferred outflows-other postemployment benefits	1,697,531	-	1,697,531
Deferred outflows-pensions	41,459,868	-	41,459,868
Total deferred outflows of resources	43,157,399	-	43,157,399
Liabilities			
Accounts payable and other current liabilities	1,746,854	129,085	1,875,939
Accrued interest payable	2,143,867	-	2,143,867
Unearned revenue	39,950,350	-	39,950,350
Due to other entities	87,895	-	87,895
Noncurrent liabilities:			
Due within one year	21,331,143	-	21,331,143
Due in more than one year	321,961,162	-	321,961,162
Total liabilities	387,221,271	129,085	387,350,356
Deferred Inflows of Resources			
Deferred property tax revenue	3,744,826	-	3,744,826
Deferred inflows-other postemployment benefits	-	-	-
Deferred inflows-pensions	5,329,307	-	5,329,307
Total deferred inflows of resources	9,074,133	-	9,074,133
Net Position			
Net investment in capital assets	335,403,586	-	335,403,586
Invested in capital assets	-	135,084,606	135,084,606
Restricted for:			
Capital improvements	18,747,363	-	18,747,363
Debt service	13,832,105	-	13,832,105
Federal/State assistance	61,409,011	-	61,409,011
Community Development	3,176,027	-	3,176,027
Equipment and technology improvements	1,588,626	-	1,588,626
Fire protection	16,926,700	-	16,926,700
Court operations	2,623,747	-	2,623,747
Other purposes	19,458,265	-	19,458,265
Unrestricted (Deficit)	69,615,308	2,408,772	72,024,080
Total net position	\$ 542,780,738	\$ 137,364,293	\$ 680,145,031

SEDGWICK COUNTY, KANSAS

Statement of Activities

For the Six Months Ended June 30, 2021

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 60,238,744	\$ 12,843,966	\$ 80,143,667	\$ -
Public safety	72,510,481	12,021,365	8,510,355	-
Public works	8,759,957	2,218,700	2,242,833	414,456
Health and welfare	24,485,977	7,141,572	12,392,511	-
Cultural and recreation	8,344,887	213,258	67,641	-
Community development	5,805,551	5,000	182,525	-
Interest on long-term debt	2,562,945	-	-	-
Total governmental activities	<u>182,708,542</u>	<u>34,443,861</u>	<u>103,539,532</u>	<u>414,456</u>
Business-type activities:				
Arena	3,813,279	463,782	-	-
Total business-type activities	<u>3,813,279</u>	<u>463,782</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 186,521,821</u>	<u>\$ 34,907,643</u>	<u>\$ 103,539,532</u>	<u>\$ 414,456</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
\$ 32,748,889	\$ -	\$ 32,748,889
(51,978,761)	-	(51,978,761)
(3,883,968)	-	(3,883,968)
(4,951,894)	-	(4,951,894)
(8,063,988)	-	(8,063,988)
(5,618,026)	-	(5,618,026)
(2,562,945)	-	(2,562,945)
<u>(44,310,693)</u>	<u>-</u>	<u>(44,310,693)</u>
-	(3,349,497)	(3,349,497)
-	(3,349,497)	(3,349,497)
<u>(44,310,693)</u>	<u>(3,349,497)</u>	<u>(47,660,190)</u>
174,687,813	-	174,687,813
16,543,892	-	16,543,892
1,780,436	-	1,780,436
3,377,845	-	3,377,845
<u>196,389,986</u>	<u>-</u>	<u>196,389,986</u>
<u>152,079,293</u>	<u>(3,349,497)</u>	<u>148,729,796</u>
<u>390,701,445</u>	<u>140,713,790</u>	<u>531,415,235</u>
<u>\$ 542,780,738</u>	<u>\$ 137,364,293</u>	<u>\$ 680,145,031</u>

SEDGWICK COUNTY, KANSAS

*Balance Sheet
Governmental Funds*

June 30, 2021

(with comparative totals for June 30, 2020)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
Assets:			
Cash, including investments	\$ 144,352,593	\$ 85,609,465	\$ 18,184
Restricted investment	-	-	1,142,151
Advance receivable	4,003,601	-	-
Due from other funds	-	-	-
Due from other agencies	1,469	8,891	-
Accounts receivable	342,983	900,384	-
Property tax receivable	2,617,964	-	-
Sales tax receivable	2,777,049	-	-
Interest receivable	193,892	-	-
Prepaid items	2,099,975	-	-
Lease receivable	-	-	82,620,350
Notes receivable	468,022	-	-
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	-	101,172	-
Total assets	\$ 156,857,548	\$ 86,619,912	\$ 83,780,685
Liabilities:			
Accounts payable	535,011	319,399	-
Accrued wages	-	-	-
Advance - grants	-	-	-
Unearned revenue	-	-	-
Due to other funds	-	-	-
Advance payable	-	-	-
Due to other entities	6,426	319	-
Total liabilities	541,437	319,718	-
Deferred Inflows of Resources:			
Deferred property tax revenue	2,617,964	-	-
Unavailable revenue - accounts receivable	-	-	-
Deferred lease receivable	-	-	82,620,350
Deferred notes receivable	-	-	-
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	2,617,964	-	82,620,350
Fund balances:			
Nonspendable:			
Inventories	\$ -	\$ 101,172	\$ -
Advance receivable	4,003,601	-	-
Lease receivable	-	-	-
Notes receivable	468,022	-	-
Prepaid items	2,099,975	-	-
Restricted:			
General Government	7,134,207	-	-
Debt Service	-	-	18,184
Public Safety	-	56,892,066	-
Public Works	-	-	-
Health and Welfare	-	4,509,399	-
Culture and Recreation	-	-	-
Community Development	-	4,078,990	1,142,151
Capital Outlay	-	-	-
Committed:			
Public Safety	-	13,952	-
Capital Outlay	-	-	-
Health and Welfare	-	1,835,842	-
Assigned:			
General Government	7,951,997	-	-
Public Safety	-	389,590	-
Public Works	-	-	-
Health and Welfare	-	18,461,062	-
Culture and Recreation	-	-	-
Community Development	-	18,121	-
Capital Outlay	-	-	-
Unassigned	132,040,345	-	-
Total fund balance	153,698,147	86,300,194	1,160,335
Total liabilities, deferred inflows of resources and fund balances	\$ 156,857,548	\$ 86,619,912	\$ 83,780,685

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2021	2020
\$ 12,358,745	\$ 4,817,268	\$ 87,598,144	\$ 334,754,399	\$ 438,991,790
-	-	-	1,142,151	1,140,818
-	-	-	4,003,601	4,254,952
-	779,471	-	779,471	779,471
-	-	15,282	25,642	500
-	-	3,122,054	4,365,421	4,262,014
254,336	-	872,526	3,744,826	4,694,681
-	-	2,777,052	5,554,101	5,158,663
-	-	-	193,892	690,203
-	-	-	2,099,975	2,175,489
-	-	-	82,620,350	85,115,580
-	-	-	468,022	702,033
-	-	-	-	-
3,573,253	-	-	3,573,253	3,737,554
-	-	-	-	-
-	-	474,552	575,724	540,320
<u>\$ 16,186,334</u>	<u>\$ 5,596,739</u>	<u>\$ 94,859,610</u>	<u>\$ 443,900,828</u>	<u>\$ 552,244,068</u>
-	-	877,731	1,732,141	2,974,807
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	779,471	779,471	779,471
-	-	4,003,601	4,003,601	4,254,952
-	-	81,150	87,895	99,751,871
-	-	<u>5,741,953</u>	<u>6,603,108</u>	<u>107,761,101</u>
254,336	-	872,526	3,744,826	4,694,681
-	-	869,591	869,591	451,237
-	-	-	82,620,350	85,115,580
-	-	-	-	-
3,573,253	-	-	3,573,253	3,737,554
<u>3,827,589</u>	<u>-</u>	<u>1,742,117</u>	<u>90,808,020</u>	<u>93,999,052</u>
\$ -	\$ -	\$ 474,552	\$ 575,724	540,320
-	-	-	4,003,601	4,254,952
-	-	-	-	-
-	-	-	468,022	702,033
-	-	-	2,099,975	2,175,489
-	-	3,264,245	10,398,452	7,662,958
12,358,745	-	25,790	12,402,719	11,374,368
-	-	23,140,788	80,032,854	121,786,605
-	-	4,571,337	4,571,337	4,282,502
-	-	4,483,378	8,992,777	9,548,423
-	-	137,411	137,411	112,526
-	-	3,746,156	8,967,297	8,798,261
-	5,596,739	18,747,363	24,344,102	23,668,144
-	-	9,051,823	9,065,775	6,829,203
-	-	8,198,385	8,198,385	9,157,575
-	-	-	1,835,842	1,628,870
-	-	-	7,951,997	5,374,889
-	-	417,736	807,326	1,976,848
-	-	646,937	646,937	646,937
-	-	-	18,461,062	8,299,582
-	-	-	-	-
-	-	-	18,121	16,546
-	-	11,261,165	11,261,165	9,270,799
-	-	(791,526)	131,248,819	112,376,085
<u>12,358,745</u>	<u>5,596,739</u>	<u>87,375,540</u>	<u>346,489,700</u>	<u>350,483,915</u>
<u>\$ 16,186,334</u>	<u>\$ 5,596,739</u>	<u>\$ 94,859,610</u>	<u>\$ 443,900,828</u>	<u>\$ 552,244,068</u>

SEDGWICK COUNTY, KANSAS

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Six Months Ended June 30, 2021
(with comparative totals for the six months ended June 30, 2020)**

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission Fund</u>
Revenues			
Property taxes	\$ 121,755,963	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	8,271,946	-	-
Special assessments	-	-	-
Other taxes	120,161	2,315	-
Intergovernmental	873,757	100,199,086	-
Charges for services	7,385,282	7,013,943	308,333
Uses of money and property	2,375,025	5,184	940,568
Fines and forfeits	32,349	9,917	-
Licenses and permits	4,059,069	-	-
Other	2,034,937	82,324	-
Total revenues	<u>146,908,489</u>	<u>107,312,769</u>	<u>1,248,901</u>
Expenditures			
Current:			
General government	26,551,772	25,625,852	-
Public safety	46,796,770	4,375,583	-
Public works	990,239	-	-
Health and welfare	3,752,500	19,600,958	-
Cultural and recreation	6,812,794	-	-
Community Development	672,506	335,640	-
Debt service:			
Principal	-	-	600,000
Interest and fiscal charges	-	-	947,618
Debt issuance costs	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>85,576,581</u>	<u>49,938,033</u>	<u>1,547,618</u>
Excess (deficiency) of revenues over (under) expenditures	<u>61,331,908</u>	<u>57,374,736</u>	<u>(298,717)</u>
Other financing sources (uses)			
Transfers from other funds	-	39,685	-
Transfers to other funds	(1,553,622)	-	-
Premium from issuance of general obligation bonds	-	-	-
Issuance of general obligation bonds	-	-	-
Total other financing sources (uses)	<u>(1,553,622)</u>	<u>39,685</u>	<u>-</u>
Net change in fund balances	59,778,286	57,414,421	(298,717)
Fund balances, beginning of year	<u>93,919,861</u>	<u>28,885,773</u>	<u>1,459,052</u>
Fund balances, end of period	<u>\$ 153,698,147</u>	<u>\$ 86,300,194</u>	<u>\$ 1,160,335</u>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2021	2020
\$ 11,598,412	\$ -	\$ 41,333,438	\$ 174,687,813	\$ 165,924,074
-	-	1,611,731	1,611,731	1,608,872
-	-	8,271,946	16,543,892	14,684,355
414,456	-	-	414,456	511,762
-	-	46,229	168,705	251,033
-	-	4,583,260	105,656,103	125,514,529
-	-	13,311,372	28,018,930	26,542,163
56,420	197	451	3,377,845	5,758,317
-	-	-	42,266	122,912
-	-	12,784	4,071,853	3,712,682
-	-	193,552	2,310,813	1,496,131
<u>12,069,288</u>	<u>197</u>	<u>69,364,763</u>	<u>336,904,407</u>	<u>346,126,830</u>
-	25,100	2,673,320	54,876,044	25,241,485
-	-	20,775,566	71,947,919	72,850,796
-	-	5,567,605	6,557,844	6,856,143
-	-	2,662,899	26,016,357	26,491,159
-	-	2,195	6,814,989	6,834,495
-	-	4,247,792	5,255,938	5,130,446
-	-	224,283	824,283	804,869
1,541,182	-	15,907	2,504,707	2,688,223
-	-	-	-	-
-	-	8,759,263	8,759,263	12,149,364
<u>1,541,182</u>	<u>25,100</u>	<u>44,928,830</u>	<u>183,557,344</u>	<u>159,046,980</u>
<u>10,528,106</u>	<u>(24,903)</u>	<u>24,435,933</u>	<u>153,347,063</u>	<u>187,079,850</u>
798,783	-	2,362,017	3,200,485	8,280,715
-	(1,617,155)	(29,708)	(3,200,485)	(8,280,715)
-	-	-	-	-
-	-	-	-	-
<u>798,783</u>	<u>(1,617,155)</u>	<u>2,332,309</u>	<u>-</u>	<u>-</u>
11,326,889	(1,642,058)	26,768,242	153,347,063	187,079,850
<u>1,031,856</u>	<u>7,238,797</u>	<u>60,607,298</u>	<u>193,142,637</u>	<u>163,404,065</u>
<u>\$ 12,358,745</u>	<u>\$ 5,596,739</u>	<u>\$ 87,375,540</u>	<u>\$ 346,489,700</u>	<u>\$ 350,483,915</u>

SEDGWICK COUNTY, KANSAS

Statement of Net Position Proprietary Funds June 30, 2021

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
<u>Assets</u>		
Current assets:		
Cash, including investments	\$ 2,233,772	\$ 31,841,446
Accounts receivable	175,000	2,497
Inventories, at cost	-	190,564
Total current assets	2,408,772	32,034,507
Noncurrent assets:		
Capital assets:		
Land	13,038,358	40,580
Buildings and improvements	167,667,759	8,319,354
Machinery and equipment	8,491,122	33,123,732
Construction in progress	2,523,641	-
Less accumulated depreciation	(56,636,274)	(31,389,453)
Total capital assets (net of accumulated depreciation)	135,084,606	10,094,213
Total assets	137,493,378	42,128,720
<u>Liabilities</u>		
Current liabilities:		
Accounts payable	129,085	14,713
Estimated claims costs payable	-	2,400,000
Total current liabilities	129,085	2,414,713
Noncurrent liabilities:		
Estimated claims costs payable	-	1,684,200
Total liabilities	129,085	4,098,913
<u>Net position</u>		
Investment in capital assets	135,084,606	10,094,213
Unrestricted	2,408,772	27,935,594
Total net position	137,364,293	38,029,807
Total liabilities and net position	\$ 137,493,378	\$ 42,128,720

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SEDGWICK COUNTY, KANSAS

Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Six Months Ended June 30, 2021

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
Operating revenues:		
Charges for services	\$ 230,514	\$ 23,125,822
Other revenue	233,268	817,027
Total operating revenues	463,782	23,942,849
Operating expenses:		
Salaries and benefits	-	685,917
Contractual services	1,229,544	2,176,958
Utilities	-	34,249
Supplies and fuel	-	1,672,275
Administrative charges	-	117,804
Depreciation expense	2,583,735	1,105,990
Claims expense	-	17,216,182
Other expense	-	-
Total operating expenses	3,813,279	23,009,375
Operating loss	(3,349,497)	933,474
Nonoperating revenues:		
Total nonoperating revenues	-	286,850
Income loss before transfers	(3,349,497)	1,220,324
Transfers:		
Transfers from other funds	-	-
Transfers to other funds	-	-
Change in net position	(3,349,497)	1,220,324
Net position, beginning of year	140,713,790	36,809,483
Net position, end of period	\$ 137,364,293	\$ 38,029,807

SEDGWICK COUNTY, KANSAS

*Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021*

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2021	2020
Assets:					
Cash, including investments	\$ 47,394,286	\$ 25,790	\$ 40,178,068	\$ 87,598,144	\$ 77,649,199
Due from other agencies	14,782	-	500	15,282	500
Accounts receivable	3,122,054	-	-	3,122,054	2,920,958
Property tax receivable	872,526	-	-	872,526	844,399
Sales tax receivable	-	-	2,777,052	2,777,052	2,579,333
Inventories, at cost	474,552	-	-	474,552	417,602
Total assets	\$ 51,878,200	\$ 25,790	\$ 42,955,620	\$ 94,859,610	\$ 84,411,991
Liabilities:					
Accounts payable	120,570	-	757,161	877,731	656,490
Due to other funds	-	-	779,471	779,471	779,471
Advance payable	-	-	4,003,601	4,003,601	4,254,952
Due to other entities	81,150	-	-	81,150	74,150
Total liabilities	201,720	-	5,540,233	5,741,953	5,765,063
Deferred Inflows of Resources:					
Deferred property tax revenue	872,526	-	-	872,526	844,399
Unavailable revenue - accounts receivable	869,591	-	-	869,591	451,237
Total deferred inflows of resources	1,742,117	-	-	1,742,117	1,295,636
Fund balances:					
Nonspendable:					
Inventories	\$ 474,552	\$ -	\$ -	\$ 474,552	\$ 417,602
Restricted:					
General Government	3,264,245	-	-	3,264,245	2,325,277
Debt Service	-	25,790	-	25,790	25,790
Public Safety	23,140,788	-	-	23,140,788	20,799,057
Public Works	4,571,337	-	-	4,571,337	4,282,502
Health and Welfare	4,483,378	-	-	4,483,378	3,921,762
Culture and Recreation	137,411	-	-	137,411	112,526
Community Development	3,746,156	-	-	3,746,156	3,484,896
Capital Outlay	-	-	18,747,363	18,747,363	16,796,295
Committed:					
Public Safety	9,051,823	-	-	9,051,823	6,484,064
Capital Outlay	-	-	8,198,385	8,198,385	9,157,575
Assigned:					
Public Works	646,937	-	-	646,937	646,937
Public Safety	417,736	-	-	417,736	417,736
Capital Outlay	-	-	11,261,165	11,261,165	9,270,799
Unassigned	-	-	(791,526)	(791,526)	(791,526)
Total fund balance	49,934,363	25,790	37,415,387	87,375,540	77,351,292
Total liabilities, deferred inflows of resources and fund balances	\$ 51,878,200	\$ 25,790	\$ 42,955,620	\$ 94,859,610	\$ 84,411,991

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SEDGWICK COUNTY, KANSAS

Combining Balance Sheet Nonmajor Governmental Funds - Special Revenue Funds June 30, 2021

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Assets:				
Cash, including investments	\$ 3,746,156	\$ 2,410,020	\$ 7,270,930	\$ 1,996,084
Accounts receivable	-	-	3,120,941	-
Property tax receivable	176,779	72,703	87,432	51,925
Inventories, at cost	-	-	474,552	-
Total assets	\$ 3,922,935	\$ 2,485,265	\$ 10,966,095	\$ 2,048,009
Liabilities:				
Accounts payable	-	3,948	64,961	281
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
Total liabilities	-	3,948	64,961	281
Deferred Inflows of Resources:				
Deferred property tax revenue	176,779	72,703	87,432	51,925
Unavailable revenue - accounts receivable	-	-	869,591	-
Total deferred inflows of resources	176,779	72,703	957,023	51,925
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ 474,552	\$ -
Restricted:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	2,408,614	-	1,995,803
Culture and Recreation	-	-	-	-
Community Development	3,746,156	-	-	-
Committed:				
Public Safety	-	-	9,051,823	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	417,736	-
Unassigned	-	-	-	-
Total fund balance	3,746,156	2,408,614	9,944,111	1,995,803
Total liabilities, deferred inflows of resources and fund balances	\$ 3,922,935	\$ 2,485,265	\$ 10,966,095	\$ 2,048,009

Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 3,241,417	\$ 251,806	\$ 1,805,088	\$ 137,411	\$ 3,554,548	\$ 2,467,987
436	591	86	-	-	-
429,625	7,057	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,671,478</u>	<u>\$ 259,454</u>	<u>\$ 1,805,174</u>	<u>\$ 137,411</u>	<u>\$ 3,554,548</u>	<u>\$ 2,467,987</u>
-	-	-	-	23,422	24,213
-	-	-	-	-	-
81,150	-	-	-	-	-
<u>81,150</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,422</u>	<u>24,213</u>
429,625	7,057	-	-	-	-
-	-	-	-	-	-
<u>429,625</u>	<u>7,057</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	3,531,126	2,443,774
3,000,313	7,640	1,563,384	-	-	-
-	-	-	-	-	-
-	-	-	137,411	-	-
-	-	-	-	-	-
-	-	-	-	-	-
160,390	244,757	241,790	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,160,703</u>	<u>252,397</u>	<u>1,805,174</u>	<u>137,411</u>	<u>3,531,126</u>	<u>2,443,774</u>
<u>\$ 3,671,478</u>	<u>\$ 259,454</u>	<u>\$ 1,805,174</u>	<u>\$ 137,411</u>	<u>\$ 3,554,548</u>	<u>\$ 2,467,987</u>

(Continued)

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet (continued)
Nonmajor Governmental Funds - Special Revenue Funds
June 30, 2021

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Assets				
Cash, including investments	\$ 78,961	\$ 1,677,600	\$ 179,973	\$ 59,215
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
Total assets	<u>\$ 78,961</u>	<u>\$ 1,677,600</u>	<u>\$ 179,973</u>	<u>\$ 59,215</u>
Liabilities:				
Accounts payable	-	1,981	-	-
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
Total liabilities	<u>-</u>	<u>1,981</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources:				
Deferred property tax revenue	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ -	\$ -
Restricted:				
General Government	-	1,675,619	-	-
Public Safety	-	-	179,973	59,215
Public Works	-	-	-	-
Health and Welfare	78,961	-	-	-
Culture and Recreation	-	-	-	-
Community Development	-	-	-	-
Committed:				
Public Safety	-	-	-	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	<u>78,961</u>	<u>1,675,619</u>	<u>179,973</u>	<u>59,215</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 78,961</u>	<u>\$ 1,677,600</u>	<u>\$ 179,973</u>	<u>\$ 59,215</u>

Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2021	2020
\$ 1,588,626	\$ 16,895,510	\$ 32,954	\$ 47,394,286	\$ 40,393,495
-	-	-	3,122,054	2,920,958
-	47,005	-	872,526	844,399
-	-	-	474,552	417,602
<u>\$ 1,588,626</u>	<u>\$ 16,942,515</u>	<u>\$ 32,954</u>	<u>\$ 51,878,200</u>	<u>\$ 44,576,454</u>
-	1,764	-	120,570	314,309
-	-	-	-	-
-	-	-	81,150	74,150
-	1,764	-	201,720	388,459
-	47,005	-	872,526	844,399
-	-	-	869,591	451,237
-	47,005	-	1,742,117	1,295,636
\$ -	\$ -	\$ -	\$ 474,552	\$ 417,602
1,588,626	-	-	3,264,245	2,325,277
-	16,893,746	32,954	23,140,788	20,799,057
-	-	-	4,571,337	4,282,502
-	-	-	4,483,378	3,921,762
-	-	-	137,411	112,526
-	-	-	3,746,156	3,484,896
-	-	-	9,051,823	6,484,064
-	-	-	646,937	646,937
-	-	-	417,736	417,736
-	-	-	-	-
<u>1,588,626</u>	<u>16,893,746</u>	<u>32,954</u>	<u>49,934,363</u>	<u>42,892,359</u>
<u>\$ 1,588,626</u>	<u>\$ 16,942,515</u>	<u>\$ 32,954</u>	<u>\$ 51,878,200</u>	<u>\$ 44,576,454</u>

SEDGWICK COUNTY, KANSAS

*Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2021*

	<u>Building and Equipment</u>	<u>Street, Bridge and Other</u>	<u>Sales Tax Road and Bridge</u>	<u>Road and Bridge Equipment</u>
Assets				
Cash, including investments	\$ -	\$ 3,240	\$ 16,700,869	\$ 124,419
Due from other agencies	-	-	500	-
Sales tax receivable	-	-	2,777,052	-
Total assets	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 19,478,421</u>	<u>\$ 124,419</u>
Liabilities:				
Accounts payable	12,055	-	731,058	-
Due to other funds	779,471	-	-	-
Advance payable	-	-	-	-
Total liabilities	<u>791,526</u>	<u>-</u>	<u>731,058</u>	<u>-</u>
Deferred Inflows of Resources:				
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted:				
Capital Outlay	\$ -	\$ -	\$ 18,747,363	\$ -
Committed:				
Capital Outlay	-	3,240	-	-
Assigned:				
Capital Outlay	-	-	-	124,419
Unassigned	(791,526)	-	-	-
Total fund balance	<u>(791,526)</u>	<u>3,240</u>	<u>18,747,363</u>	<u>124,419</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 19,478,421</u>	<u>\$ 124,419</u>

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2021	2020
\$ 45,623	\$ 12,202,958	\$ 8,891,165	\$ 2,209,794	\$ 40,178,068	\$ 37,229,914
-	-	-	-	500	500
-	-	-	-	2,777,052	2,579,333
<u>\$ 45,623</u>	<u>\$ 12,202,958</u>	<u>\$ 8,891,165</u>	<u>\$ 2,209,794</u>	<u>\$ 42,955,620</u>	<u>\$ 39,809,747</u>
-	4,212	169	9,667	757,161	342,181
-	-	-	-	779,471	779,471
-	4,003,601	-	-	4,003,601	4,254,952
-	4,007,813	169	9,667	5,540,233	5,376,604
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 18,747,363	\$ 16,796,295
-	8,195,145	-	-	8,198,385	9,157,575
45,623	-	8,890,996	2,200,127	11,261,165	9,270,799
-	-	-	-	(791,526)	(791,526)
<u>45,623</u>	<u>8,195,145</u>	<u>8,890,996</u>	<u>2,200,127</u>	<u>37,415,387</u>	<u>34,433,143</u>
<u>\$ 45,623</u>	<u>\$ 12,202,958</u>	<u>\$ 8,891,165</u>	<u>\$ 2,209,794</u>	<u>\$ 42,955,620</u>	<u>\$ 39,809,747</u>

SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Six Months Ended June 30, 2021
(with comparative totals for June 30, 2020)**

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2021	2020
Revenues					
Property taxes	\$ 41,333,438	\$ -	\$ -	\$ 41,333,438	\$ 40,240,507
Emergency telephone services taxes	1,611,731	-	-	1,611,731	1,608,872
Sales taxes	-	-	8,271,946	8,271,946	6,543,395
Other taxes	46,229	-	-	46,229	78,636
Intergovernmental	4,576,077	-	7,183	4,583,260	5,331,448
Charges for services	13,311,372	-	-	13,311,372	13,526,637
Uses of money and property	451	-	-	451	5,259
Licenses and permits	12,784	-	-	12,784	11,415
Other	41,781	-	151,771	193,552	244,540
Total revenues	<u>60,933,863</u>	<u>-</u>	<u>8,430,900</u>	<u>69,364,763</u>	<u>67,590,709</u>
Expenditures					
Current:					
General government	2,673,320	-	-	2,673,320	2,587,437
Public safety	20,775,566	-	-	20,775,566	22,184,161
Public works	5,567,605	-	-	5,567,605	5,535,332
Health and welfare	2,662,899	-	-	2,662,899	2,653,855
Culture and recreation	2,195	-	-	2,195	8,002
Community Development	4,247,792	-	-	4,247,792	4,085,613
Debt service:					
Principal	224,283	-	-	224,283	219,869
Interest and fiscal charges	15,907	-	-	15,907	20,321
Capital outlay	-	-	8,759,263	8,759,263	12,149,364
Total expenditures	<u>36,169,567</u>	<u>-</u>	<u>8,759,263</u>	<u>44,928,830</u>	<u>49,443,954</u>
Excess (deficiency) of revenues over (under) expenditures	<u>24,764,296</u>	<u>-</u>	<u>(328,363)</u>	<u>24,435,933</u>	<u>18,146,755</u>
Other financing sources (uses)					
Transfers from other funds	-	-	2,362,017	2,362,017	6,250,214
Transfers to other funds	(29,708)	-	-	(29,708)	(636,114)
Total other financing sources (uses)	<u>(29,708)</u>	<u>-</u>	<u>2,362,017</u>	<u>2,332,309</u>	<u>5,614,100</u>
Net change in fund balances	24,734,588	-	2,033,654	26,768,242	23,760,855
Fund balances, beginning of year	<u>25,199,775</u>	<u>25,790</u>	<u>35,381,733</u>	<u>60,607,298</u>	<u>53,590,437</u>
Fund balances, end of period	<u>\$ 49,934,363</u>	<u>\$ 25,790</u>	<u>\$ 37,415,387</u>	<u>\$ 87,375,540</u>	<u>\$ 77,351,292</u>

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SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Six Months Ended June 30, 2021
(with comparative totals for June 30, 2020)**

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Revenues				
Property taxes	\$ 7,984,448	\$ 3,281,485	\$ 4,023,859	\$ 2,354,724
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	87,223	-	-
Charges for services	-	2,240	7,672,652	10,054
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	9	2,162	300
Total revenues	<u>7,984,448</u>	<u>3,370,957</u>	<u>11,698,673</u>	<u>2,365,078</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	8,695,925	-
Public works	-	-	-	-
Health and welfare	-	1,600,880	-	1,062,019
Culture and recreation	-	-	-	-
Community Development	4,247,792	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>4,247,792</u>	<u>1,600,880</u>	<u>8,695,925</u>	<u>1,062,019</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,736,656</u>	<u>1,770,077</u>	<u>3,002,748</u>	<u>1,303,059</u>
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	(29,708)
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(29,708)</u>
Net change in fund balances	3,736,656	1,770,077	3,002,748	1,273,351
Fund balances, beginning of year	<u>9,500</u>	<u>638,537</u>	<u>6,941,363</u>	<u>722,452</u>
Fund balances, end of period	<u>\$ 3,746,156</u>	<u>\$ 2,408,614</u>	<u>\$ 9,944,111</u>	<u>\$ 1,995,803</u>

<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>
\$ 5,029,695	\$ 322,465	\$ -	\$ -	\$ -	\$ -
-	-	-	-	1,611,731	-
-	-	-	18,894	-	-
2,235,650	-	-	-	-	2,250,229
-	12,642	1,900,803	-	-	542,372
-	-	-	-	-	-
7,650	-	234	-	-	-
28,980	-	-	-	-	1,584
<u>7,301,975</u>	<u>335,107</u>	<u>1,901,037</u>	<u>18,894</u>	<u>1,611,731</u>	<u>2,794,185</u>
-	-	-	-	-	-
-	-	-	-	1,553,553	2,609,205
4,517,932	200,024	849,649	-	-	-
-	-	-	-	-	-
-	-	-	2,195	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,517,932</u>	<u>200,024</u>	<u>849,649</u>	<u>2,195</u>	<u>1,553,553</u>	<u>2,609,205</u>
<u>2,784,043</u>	<u>135,083</u>	<u>1,051,388</u>	<u>16,699</u>	<u>58,178</u>	<u>184,980</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,784,043	135,083	1,051,388	16,699	58,178	184,980
376,660	117,314	753,786	120,712	3,472,948	2,258,794
<u>\$ 3,160,703</u>	<u>\$ 252,397</u>	<u>\$ 1,805,174</u>	<u>\$ 137,411</u>	<u>\$ 3,531,126</u>	<u>\$ 2,443,774</u>

SEDGWICK COUNTY, KANSAS

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

Nonmajor Special Revenue Funds

For the Six Months Ended June 30, 2021

(with comparative totals for June 30, 2020)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Emergency telephone services taxes	-	-	-	-
Other taxes	27,335	-	-	-
Intergovernmental	-	2,975	-	-
Charges for services	-	2,393,453	3,223	19,088
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	6,448	-	80
Total revenues	<u>27,335</u>	<u>2,402,876</u>	<u>3,223</u>	<u>19,168</u>
Expenditures				
Current:				
General government	-	2,117,780	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>-</u>	<u>2,117,780</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>27,335</u>	<u>285,096</u>	<u>3,223</u>	<u>19,168</u>
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	27,335	285,096	3,223	19,168
Fund balances, beginning of year	<u>51,626</u>	<u>1,390,523</u>	<u>176,750</u>	<u>40,047</u>
Fund balances, end of period	<u>\$ 78,961</u>	<u>\$ 1,675,619</u>	<u>\$ 179,973</u>	<u>\$ 59,215</u>

Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2021	2020
\$ -	\$ 18,336,762	\$ -	\$ 41,333,438	\$ 40,240,507
-	-	-	1,611,731	1,608,872
-	-	-	46,229	78,636
-	-	-	4,576,077	4,790,884
681,873	72,972	-	13,311,372	13,526,637
451	-	-	451	5,259
-	4,900	-	12,784	11,415
53	2,165	-	41,781	92,043
<u>682,377</u>	<u>18,416,799</u>	<u>-</u>	<u>60,933,863</u>	<u>60,354,253</u>
555,540	-	-	2,673,320	2,587,437
-	7,916,883	-	20,775,566	22,184,161
-	-	-	5,567,605	5,535,332
-	-	-	2,662,899	2,653,855
-	-	-	2,195	8,002
-	-	-	4,247,792	4,085,613
-	224,283	-	224,283	219,869
-	15,907	-	15,907	20,321
<u>555,540</u>	<u>8,157,073</u>	<u>-</u>	<u>36,169,567</u>	<u>37,294,590</u>
<u>126,837</u>	<u>10,259,726</u>	<u>-</u>	<u>24,764,296</u>	<u>23,059,663</u>
-	-	-	-	77,392
-	-	-	(29,708)	(560,511)
-	-	-	(29,708)	(483,119)
126,837	10,259,726	-	24,734,588	22,576,544
<u>1,461,789</u>	<u>6,634,020</u>	<u>32,954</u>	<u>25,199,775</u>	<u>20,315,815</u>
<u>\$ 1,588,626</u>	<u>\$ 16,893,746</u>	<u>\$ 32,954</u>	<u>\$ 49,934,363</u>	<u>\$ 42,892,359</u>

SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Six Months Ended June 30, 2021
(with comparative totals for June 30, 2020)**

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Revenues				
Sales taxes	\$ -	\$ -	\$ 8,271,946	\$ -
Intergovernmental	-	-	7,183	-
Other revenue	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>8,279,129</u>	<u>-</u>
Expenditures				
Capital outlay	-	-	4,724,122	226,901
Total expenditures	<u>-</u>	<u>-</u>	<u>4,724,122</u>	<u>226,901</u>
(Deficiency) of revenues (under) expenditures	<u>-</u>	<u>-</u>	<u>3,555,007</u>	<u>(226,901)</u>
Other financing sources (uses)				
Transfers from other funds	-	-	345,507	-
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>345,507</u>	<u>-</u>
Net change in fund balances	-	-	3,900,514	(226,901)
Fund balances (deficits), beginning of year	<u>(791,526)</u>	<u>3,240</u>	<u>14,846,849</u>	<u>351,320</u>
Fund balances (deficits), end of period	<u>\$ (791,526)</u>	<u>\$ 3,240</u>	<u>\$ 18,747,363</u>	<u>\$ 124,419</u>

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2021	2020
\$ -	\$ -	\$ -	\$ -	\$ 8,271,946	\$ 6,543,395
-	-	-	-	7,183	540,564
-	151,771	-	-	151,771	152,497
-	151,771	-	-	8,430,900	7,236,456
-	1,582,845	1,181,547	1,043,848	8,759,263	12,149,364
-	1,582,845	1,181,547	1,043,848	8,759,263	12,149,364
-	(1,431,074)	(1,181,547)	(1,043,848)	(328,363)	(4,912,908)
-	2,016,510	-	-	2,362,017	6,172,822
-	-	-	-	-	(75,603)
-	2,016,510	-	-	2,362,017	6,097,219
-	585,436	(1,181,547)	(1,043,848)	2,033,654	1,184,311
45,623	7,609,709	10,072,543	3,243,975	35,381,733	33,248,832
<u>\$ 45,623</u>	<u>\$ 8,195,145</u>	<u>\$ 8,890,996</u>	<u>\$ 2,200,127</u>	<u>\$ 37,415,387</u>	<u>\$ 34,433,143</u>

SEDGWICK COUNTY, KANSAS

Combining Statement of Net Position Internal Service Funds June 30, 2021

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
<u>Assets</u>			
Current assets:			
Cash, including investments	\$ 14,374,934	\$ 11,226,090	\$ 4,347,373
Accounts receivable	2,497	-	-
Inventories, at cost	190,564	-	-
Total current assets	14,567,995	11,226,090	4,347,373
Noncurrent assets:			
Capital assets:			
Land	40,580	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	33,062,500	-	-
Less accumulated depreciation	(31,328,221)	-	-
Total capital assets (net of accumulated depreciation)	10,094,213	-	-
Total assets	24,662,208	11,226,090	4,347,373
<u>Liabilities</u>			
Current liabilities:			
Accounts payable	-	-	10,363
Estimated claims costs payable	-	2,400,000	-
Total current liabilities	-	2,400,000	10,363
Noncurrent liabilities:			
Estimated claims costs payable	-	-	1,684,200
Total liabilities	-	2,400,000	1,694,563
<u>Net position</u>			
Investment in capital assets	10,094,213	-	-
Unrestricted	14,567,995	8,826,090	2,652,810
Total net position	24,662,208	8,826,090	2,652,810
Total liabilities and net position	\$ 24,662,208	\$ 11,226,090	\$ 4,347,373

Risk Management Reserve	Totals	
	2021	2020
\$ 1,893,049	\$ 31,841,446	\$ 29,425,185
-	2,497	7,003
-	190,564	195,066
<u>1,893,049</u>	<u>32,034,507</u>	<u>29,627,254</u>
-	40,580	40,580
-	8,319,354	8,319,354
61,232	33,123,732	31,097,795
<u>(61,232)</u>	<u>(31,389,453)</u>	<u>(30,668,920)</u>
-	<u>10,094,213</u>	<u>8,788,809</u>
<u>1,893,049</u>	<u>42,128,720</u>	<u>38,416,063</u>
4,350	14,713	45,385
-	2,400,000	2,100,000
<u>4,350</u>	<u>2,414,713</u>	<u>2,145,385</u>
-	1,684,200	1,776,300
<u>4,350</u>	<u>4,098,913</u>	<u>3,921,685</u>
-	10,094,213	8,788,809
<u>1,888,699</u>	<u>27,935,594</u>	<u>25,705,569</u>
<u>1,888,699</u>	<u>38,029,807</u>	<u>34,494,378</u>
<u>\$ 1,893,049</u>	<u>\$ 42,128,720</u>	<u>\$ 38,416,063</u>

SEDGWICK COUNTY, KANSAS

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

Internal Service Funds

For the Six Months Ended June 30, 2021

(with comparative totals for June 30, 2020)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
Operating revenues:			
Charges for services	\$ 3,801,950	\$ 18,441,674	\$ 882,198
Other revenue	23,079	770,641	18,780
Total operating revenues	<u>3,825,029</u>	<u>19,212,315</u>	<u>900,978</u>
Operating expenses:			
Salaries and benefits	450,577	95,116	67,750
Contractual services	188,721	402,445	86,815
Utilities	32,185	-	-
Supplies and fuel	1,575,050	-	29,491
Administrative charges	117,804	-	-
Depreciation	1,105,990	-	-
Claims expense	-	16,058,416	1,079,666
Other	-	-	-
Total operating expenses	<u>3,470,327</u>	<u>16,555,977</u>	<u>1,263,722</u>
Operating loss	<u>354,702</u>	<u>2,656,338</u>	<u>(362,744)</u>
Nonoperating revenues:			
Gain on sale of assets	286,850	-	-
Total nonoperating revenues	<u>286,850</u>	<u>-</u>	<u>-</u>
Income (loss) before transfers	641,552	2,656,338	(362,744)
Transfers			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Change in net position	641,552	2,656,338	(362,744)
Net position, beginning of year	<u>24,020,656</u>	<u>6,169,752</u>	<u>3,015,554</u>
Net position, end of period	<u>\$ 24,662,208</u>	<u>\$ 8,826,090</u>	<u>\$ 2,652,810</u>

Risk Management Reserve	Totals	
	2021	2020
\$ -	\$ 23,125,822	\$ 23,044,069
4,527	817,027	2,503,834
<u>4,527</u>	<u>23,942,849</u>	<u>25,547,903</u>
72,474	685,917	593,118
1,498,977	2,176,958	865,330
2,064	34,249	27,146
67,734	1,672,275	1,298,946
-	117,804	115,530
-	1,105,990	1,178,259
78,100	17,216,182	17,977,455
-	-	-
<u>1,719,349</u>	<u>23,009,375</u>	<u>22,055,784</u>
<u>(1,714,822)</u>	<u>933,474</u>	<u>3,492,119</u>
-	286,850	194,685
-	286,850	194,685
(1,714,822)	1,220,324	3,686,804
-	-	-
-	-	-
(1,714,822)	1,220,324	3,686,804
<u>3,603,521</u>	<u>36,809,483</u>	<u>30,807,574</u>
<u>\$ 1,888,699</u>	<u>\$ 38,029,807</u>	<u>\$ 34,494,378</u>

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