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2020

To Provide Quality Public Services

Division of Finance - 316-660-7591

525 N. Main #823 - Wichita, KS 67203



2020 Quarter Financial REPORT

For The Three Months Ending March 31, 2020

Table of Contents

Executive Summary.....1

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

Review of Budgetary Accounts.....19

Capital Projects.....41

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

Schedules of Budgetary Accounts

General Fund:

Schedule of Budgetary Accounts 10

Other Governmental Funds (excludes capital project funds):

Schedule of Budgetary Accounts

Bond and Interest 19

Wichita State University 20

COMCARE 21

Emergency Medical Services 22

Aging Services 23

Highway 24

Noxious Weeds 25

Fire District 1 26

Solid Waste 27

Emergency Telephone Service..... 28

Auto License 29

Federal/State Assistance Funds:

Schedule of Budgetary Accounts

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

COMCARE Grants 31

Corrections Grants 32

Aging Grants 33

Health Department Grants..... 34

Enterprise Funds:

Schedule of Budgetary Accounts

INTRUST Bank Arena..... 35



Internal Service Funds:

Schedule of Budgetary Accounts
Fleet Management..... 36
Health/Dental Insurance Fund..... 37
Workers’ Compensation..... 38
Risk Management 39

Capital Projects

Funded Open CIP Facility and Infrastructure Projects by Year and Total Available Funds 41

Fund Statements

Combined Financial Statements:

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

Combining Financial Statements:

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

Internal Service Funds:

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



Executive Summary

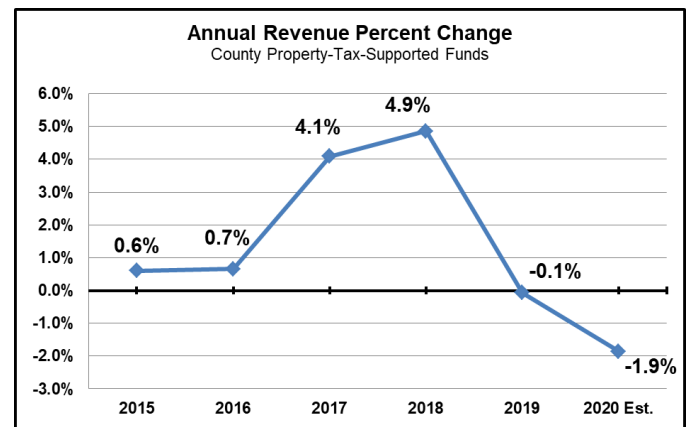
At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the first three months of 2020, ending March 31, 2020. The information contained in this report is based on unaudited financial statements and excludes adjustments that may be required by the County's auditors at a later date.

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

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

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

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



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

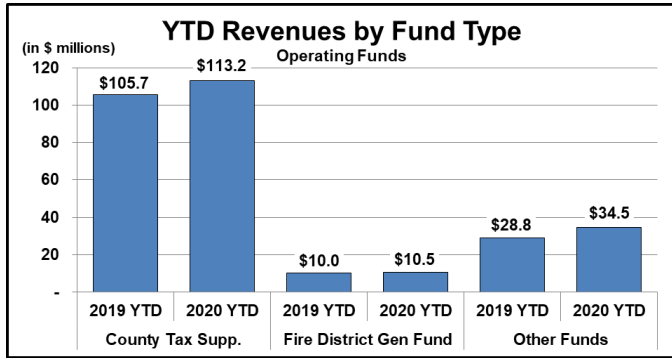
- **Revenues totaled \$113.2 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$7.5 million (7.1 percent) compared to the first quarter of 2019.
- **Expenditures totaled \$75.4 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$0.8 million (1.2 percent) compared to the first quarter of 2019.
- **For all County property-tax-supported funds (excluding Fire District 1), ending balances are projected to decrease by \$7.1 million.** The year-end General Fund balance is anticipated to decrease by \$5.4 million (7.5 percent), primarily due to a decrease in local retail sales & tax use as well as a decrease in charges for services as a result of the COVID-19 pandemic.

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



Revenue Highlights:

Revenue collections for all operating funds through the first quarter of 2020 increased 9.5 percent (\$13.8 million) compared to the same timeframe last year. In County property-tax-supported funds, collections increased \$7.5 million (7.1 percent) compared to the first quarter of 2019.



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

County property-tax-supported funds revenue collections increased \$7.5 million (7.1 percent) compared to the first quarter of 2019. The most significant increases occurred in current property taxes (\$3.6 million), charges for service (\$3.0 million), and other revenue (\$0.3 million). The increase in current property taxes is due to an increase in assessed valuation of 4.5 percent for the current year. The increase in charges for service is largely due to an increase in insurance fees (\$1.8 million), Medicare fees (\$0.9 million), and Medicaid fees (\$0.2 million) collected on behalf of Emergency Medical Services (EMS) which transitioned to an outsourced billing model in 2019. The increase in other revenue is due to transfers in from non-property-tax-supported funds into the Bond and Interest Fund (\$0.4 million).

The increases are partially offset by decreases in licenses and permits revenue (\$0.3 million) and miscellaneous revenue (\$0.1 million). The decrease in licenses and permits revenue is due to the timing of construction projects and weather related issues in addition to COVID-19 concerns (\$0.3 million). The decrease in miscellaneous revenue is largely due to the County receiving the 2017 refund from the City of Wichita for the Flood Control Agreement (\$0.1 million) and the Metropolitan Area Planning Department (MAPD) (\$0.1 million) in 2019 instead of 2018 compared to no such refunds at this time in 2020. Agreements with the City of Wichita call for any remaining unencumbered funds

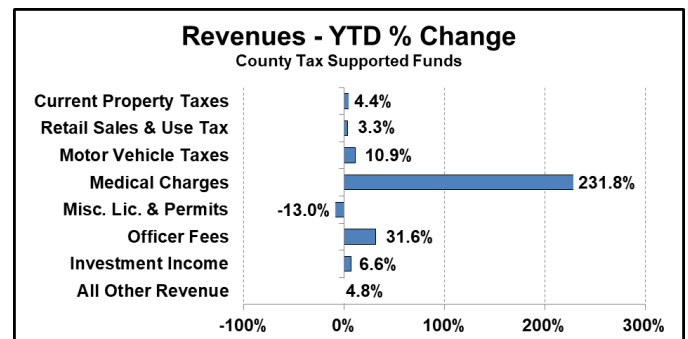
at year-end to be equally refunded to the parties for MAPD and the Flood Control operation.

Fire District 1 revenue comes primarily from property taxes. Through the first quarter of 2020, revenue collections of \$10.5 million were \$0.5 million (5.0 percent) greater compared to the same timeframe in 2019.

All other operating funds include grants, enterprise and internal service funds, and non-property tax special revenue funds. Through the first quarter of 2020, all other County operating fund revenue increased 19.8 percent (\$5.7 million) compared to the same time period last year. The most significant increases occurred in intergovernmental revenue in non-property-tax funds (\$5.7 million) and in charges for service in internal service funds (\$0.9 million). The increase in intergovernmental revenue is largely due to the timing of quarterly payments from the Kansas Department for Aging and Disability Services (KDADS) received by COMCARE (\$2.9 million). The increase in charges for service in internal service funds is largely due to an increase in miscellaneous charges for services in the Health/Dental Fund as a result of an increase in the employer-paid portion of the current health insurance plans (\$0.3 million) and an increase in insurance fees (\$0.2 million) as well as an increase in workers' compensation charges after a one-time reduction of rates in 2019 to achieve budget savings (\$0.2 million).

The increases were partially offset by a decrease in charges for service in non-property-tax funds due to a decrease in Medicaid fee revenue received by COMCARE as a result of reduced services delivered because of the COVID-19 pandemic and the implementation of a new medical record system in January 2020 (\$0.7 million). Due to the system being new, billing was delayed until mid-January.

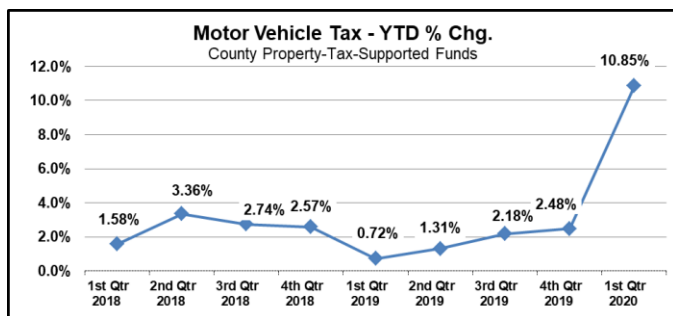
Key Revenues – Property-Tax-Supported Funds



Current property tax collections through the first quarter of 2020 increased \$3.6 million (4.4 percent) when compared to the same time period in 2019. The County’s assessed valuation grew about 4.5 percent for the 2020 budget year.

Retail sales and use tax collections increased \$0.3 million (3.3 percent), compared to the first quarter of 2019. Collections in two of three months in 2020 exceeded collections in the same months in 2019.

Motor vehicle tax collections are allocated to each fund with a property tax levy in proportion to the property tax levied during the previous year’s budget. Revenue from this source increased \$0.3 million (10.9 percent), compared to the first quarter of 2019. Details about this revenue source are shown in the graph below.



Medical charges are primarily collected for the operation of EMS. Through the first quarter of 2020, collections increased \$2.9 million (231.8 percent) when compared to the same timeframe in 2019. The increase is largely attributable to an increase in insurance fees (\$1.8 million), Medicare fees (\$0.9 million), and Medicaid fees (\$0.2 million) collected on behalf of EMS which transitioned to an outsourced billing model in 2019.

MABCD licenses and permits revenue decreased by \$0.3 million (13.0 percent) compared to the first quarter of 2019 as a result of timing of construction projects and weather related issues in addition to COVID-19 concerns.

Officer fees increased \$0.2 million (31.6 percent) compared to the first quarter of 2019. 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.

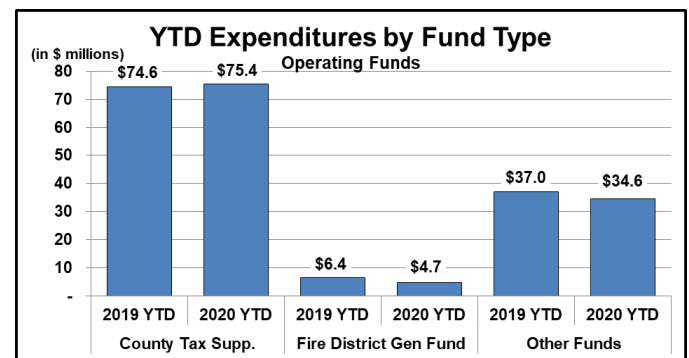
Investment income is required by State law to be deposited in the General Fund unless otherwise directed

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 quarter of 2020, investment income increased \$0.1 million (6.6 percent), versus the same period of time in 2019.

All other revenue collections increased \$0.5 million (4.8 percent) compared to the first quarter of 2019.

Expenditure Highlights:

Total expenditures for all operating funds decreased \$0.6 million (0.6 percent) compared to the first quarter of 2019. For all County property-tax-supported funds, expenditures increased \$0.8 million (1.2 percent). Increases were recorded in contractals (\$2.1 million), commodities (\$0.1 million), and personnel (\$12,184), while decreases were recorded in transfers out (\$1.0 million), equipment (\$0.2 million), and debt service (\$0.1 million).



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

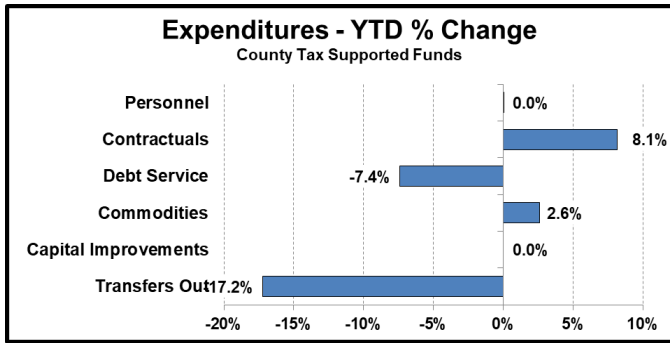
County property-tax-supported funds’ expenditures increased \$0.8 million (1.2 percent) compared to the first quarter of 2019.

Fire District 1 expenditures decreased \$1.7 million (27.2 percent) compared to the first quarter of 2019.

All other operating funds’ expenditures decreased \$2.4 million (6.6 percent) compared to the first quarter of 2019.



Key Expenditures — Property-Tax-Supported Funds



Personnel expenditures increased a nominal amount, \$12,184 (0.0 percent) compared to the first quarter of 2019, which is mostly attributable to an increase in salaries and wages, primarily by the Sheriff's Office. The 2.25 percent increase to the pay pool for 2020 is currently being offset by a decrease in overtime by the Sheriff's Office (\$0.2 million), as well as a decrease in salaries and wages by the Zoo (\$0.2 million). Additionally, some higher level positions have been unfilled since the beginning of the year, causing personnel to appear flat for the first quarter of 2020 compared to the same timeframe in 2019.

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

Contractual expenditures increased \$2.1 million (8.1 percent) compared to the same time period in 2019. The increase is largely due to increases in subsidized live-in support (\$1.5 million) by the Community Developmental Disability Organization (CDDO) due to a shopping cart created to encumber funds for quarterly Crisis payments, whereas payments were made later in the year in 2019. 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. An additional increase was seen in cleaning services (\$0.5 million) by Facilities due to shopping carts created for janitorial services, whereas 2019 services were paid throughout the year, as well as facility lease/rental (\$0.1 million) by the District Court due to the timing of yearly lease payment and shopping

carts by the Department of Corrections for lease payments.

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

Commodities expenditures increased \$0.1 million (2.6 percent) compared to the first quarter of 2019. The increase is mainly due to an increase in paper purchases by Central Services, whereas fewer purchases were made in the same time period in 2019.

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

Equipment expenditures are represented in the capital outlay category. Equipment expenditures decreased by \$0.2 million (93.1 percent) compared to the first quarter of 2019 due to no vehicle purchases being made through the first quarter of 2020.

Transfers to other funds decreased \$1.0 million (17.2 percent) compared to the first quarter of 2019. This is primarily due to the timing of transfers done in 2019 compared to 2020 (\$1.1 million). Additionally, transfers out-sales tax revenue increased \$0.1 million.

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

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

	<i>Special Revenue Funds</i>						Total Operating Funds
	General Fund	Debt Service Funds	Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds	Enterprise & Internal Service	
Revenues							
Property taxes	\$ 115,308,966	\$ 8,905,718	\$ 22,212,775	\$ 17,444,063	\$ -	\$ -	\$ 163,871,522
Motor vehicle taxes	12,348,930	1,509,499	2,361,345	1,836,971	-	-	18,056,745
Local retail sales & use tax	26,596,338	-	-	-	-	-	26,596,338
All other taxes	393,636	483,729	0	(0)	3,380,553	-	4,257,919
Licenses & permits	6,369,186	-	14,312	5,755	48,602	-	6,437,855
Intergovernmental	1,870,019	141,064	4,690,222	76,570	41,030,317	-	47,808,192
Charges for services	12,686,414	-	15,793,846	600,920	28,617,354	48,041,686	105,740,221
Fines & forfeitures	117,431	-	-	-	151,532	-	268,963
Miscellaneous	1,935,994	-	30,640	27,642	141,154	302,518	2,437,947
Reimbursements	6,108,523	-	38,743	4,172	92,508	99,849	6,343,794
Uses of money & property	6,005,880	-	-	150,000	27,199	269,258	6,452,337
Transfers in & other proceeds	1,074,040	2,772,761	25	-	1,492,646	1,138,856	6,478,328
Total	190,815,356	13,812,772	45,141,907	20,146,093	74,981,865	49,852,167	394,750,161
Expenditures							
Personnel	120,899,734	-	23,340,207	14,848,908	44,149,662	1,357,088	204,595,599
Contractual	45,875,135	20,000	19,470,451	1,934,999	25,919,018	39,767,573	132,987,175
Debt Service	-	15,252,688	-	733,832	-	-	15,986,520
Commodities	10,201,025	-	1,745,267	587,801	1,224,061	3,157,592	16,915,746
Capital improvements	5,000	-	-	-	-	4,025,000	4,030,000
Capital outlay	779,338	-	584,290	1,280,666	276,846	2,745,368	5,666,509
Transfers to other funds	18,488,439	-	220,620	723,139	1,362,290	-	20,794,489
Total	196,248,671	15,272,688	45,360,835	20,109,346	72,931,876	51,052,621	400,976,038
Net change in fund balance	(5,433,315)	(1,459,916)	(218,928)	36,748	2,049,989	(1,200,454)	(6,225,877)
Actual beginning fund balance	71,784,045	2,158,420	3,042,020	6,271,718	29,066,927	24,544,643	136,867,773
Ending Fund Balance	\$ 66,350,730	\$ 698,504	\$ 2,823,092	\$ 6,308,466	\$ 31,116,916	\$ 23,344,189	\$ 130,641,896

Year-End Fund Balance:

General Fund: Expenditures are estimated to exceed revenues by \$5.4 million at year-end, primarily due to a decrease in local retail sales & tax use as well as a decrease in charges for services as a result of the COVID-19 pandemic.

Debt Service Funds: Expenditures from debt service funds are estimated to be \$1.5 million more than revenues. The increase is primarily due to the early planned pay off of certain bonds in 2019, which caused an increase in debt service costs, but will save money on interest costs over the long term.

Special Revenue Funds–Property Tax Supported: These funds are expected to decrease by \$0.2 million by year-end, primarily due to a projected decrease in intergovernmental revenue for the Highway Fund.

Fire District 1: The fund balance is estimated to increase by \$36,748 by the end of the year, primarily due to a decrease in commodity expenditures.

Special Revenue Funds–Non Property Tax Supported: These funds are estimated to increase by \$2.0 million. This is primarily due to an increase in State Revenue – KDADS for COMCARE and the Department of Aging. The impact of COVID-19 on billable services could impact these estimates as the County moves through the year.

Enterprise and Internal Service Funds: The fund balances within this fund group are estimated to decrease \$1.2 million by the end of the year. This is primarily due to capital improvements at INTRUST Bank Arena.





*Sedgwick County...
working for you*

General Fund

General Fund

2020

Quarter Financial Report

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2020

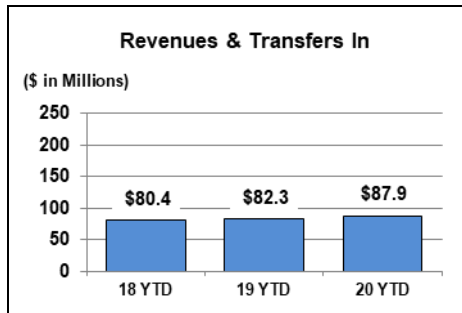
To Provide Quality Public Services

Division of Finance - 316-660-7591

525 N. Main #823 - Wichita, KS 67203

General Fund

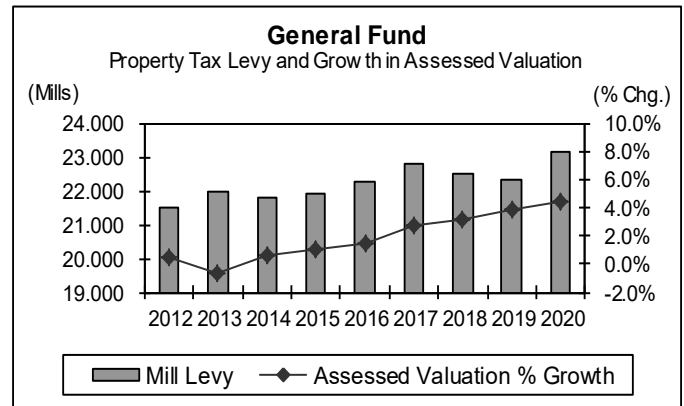
Major Revenues



Total revenues in the General Fund through the first quarter of 2020 totaled \$87.9 million, an increase of \$5.6 million (6.8 percent) compared to the same timeframe in 2019. While the effects of COVID-19 have not yet had much impact on revenue collections, it is anticipated that financial condition will deteriorate in the short-term due to the effects of COVID-19 prevent efforts. Data is not yet available to know the full impact, so the estimates contained in this report are very preliminary and will be updated as data becomes available. The increase in revenue is largely attributable to increases in current property taxes (\$5.1 million), retail sales and use tax (\$0.3 million), uses of money and property (\$0.2 million), and motor vehicle taxes (\$0.2 million). The increase in current property taxes is due to an increase in assessed valuation. The increase in local retail sales and use tax is largely due to an increase in consumer spending. The increase in uses of money and property is due to an increase in investment income as a result of increased interest rates and increased return on interest payments as well as penalties and interest on back taxes. The increase in motor vehicle taxes is due to new commercial vehicle purchases and registrations renewals.

The increases were partially offset by decreases in licenses and permits (\$0.3 million) and miscellaneous revenue (\$0.1 million). The decrease in licenses and permits is due to the timing of MABCD construction projects and weather related issues in addition to COVID-19 concerns. The decrease in miscellaneous revenue is due to the timing of the 2017 refund from the City of Wichita for the Flood Control Agreement and MAPD which occurred in 2019 compared to no such refund in 2020 (\$0.1 million).

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 quarter of 2020, \$66.7 million in current property taxes had been collected, an increase of \$5.1 million (8.2 percent) compared to the previous year. The mill levy rate for this Fund is 23.151, an increase of 0.809 mills from the 2019 rate of 22.342 mills.

Local retail sales and use tax collections through the first quarter of 2020 increased \$0.3 million (3.3 percent), compared to 2019. Collections in two of three months in 2020 exceeded collections in the same months in 2019. Disbursements from the State typically occur two months after the date of purchase and the numbers in the table below reflect that trend. As a result of that timing delay, the impact of COVID-19 containment efforts like the state-at-home order that went into effect on March 25 will not be known until May and June.

Local Retail Sales & Use Tax			
Year-to-Date Comparison			
Month	2019	2020	% Change
January	2,663,508	2,576,055	-3.28%
February	2,786,674	2,925,981	5.00%
March	2,174,989	2,371,528	9.04%
Total	7,625,171	7,873,565	3.26%

Motor vehicle tax collections were \$2.0 million through the first quarter of 2020, an increase of \$0.2 million (9.9 percent) compared to the same timeframe in 2019. Motor vehicle taxes are collected in accordance with K.S.A. 79-5111, which requires these taxes to be allocated to each fund with a property-tax levy in proportion to the property tax levied during the previous year's budget.



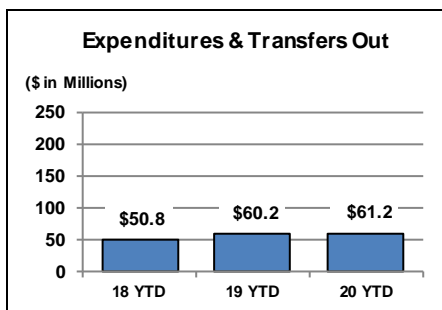
Intergovernmental revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with juvenile Corrections programs and from the City of Wichita for the County’s portion of the merged code operation, though all revenues will now be received by the County as the merger is complete. Receipts in this category totaled \$0.2 million, which was a nominal amount, \$75,348 (26.3 percent), less than the first quarter of 2019.

Charges for services revenue consists of receipts paid by individuals to cover part or all of the cost of County services received, as well as cost allocations from various internal funds. The \$3.1 million collected through the first quarter of 2020 was \$0.1 million (3.2 percent) more than the same timeframe in 2019, primarily due an increase in officer fees (\$0.2 million).

Uses of Money and Property revenue, which includes investment income, increased \$0.2 million (6.4 percent) compared to the same time period in 2019.

Transfers from other funds and other proceeds are typically a result of the transfer of residual cash from the Auto License Fund or from completed capital projects, which varies as projects can be completed any time during the year. Through the first quarter of 2020, \$2,850 in revenue was captured in this category, compared to \$5,396 revenue during the same time period in 2019.

Major Expenditures



Actual year-to-date expenditures for the first quarter of 2020 increased \$1.0 million compared to the same time period in 2018. Increases were recorded in contractualls (\$1.8 million), personnel (\$0.1 million), and nominally in capital outlay (\$14,550), but were offset by decreases in transfers out (\$0.8 million) and commodities (\$0.1 million).

Personnel costs increased \$0.1 million (0.2 percent) compared to the same timeframe in 2019. The increase is mostly attributable to an increase in salaries and wages. The 2.25 percent increase to the pay pool for

2020 is currently being offset by a decrease in overtime by the Sheriff’s Office (\$0.2 million), as well as a decrease in salaries and wages by the Zoo (\$0.1 million). Additionally, some higher level positions have been unfilled since the beginning of the year, causing personnel to appear flat for the first quarter of 2020 compared to the same timeframe in 2019.

General Fund Detailed Personnel Expenditures			
Category	Year-End Comparison		
	2019	2020	% Change
Salaries and Wages	\$ 20,501,862	\$ 20,904,508	1.96%
Overtime	1,160,861	1,015,588	-12.51%
Bonus Payment	463,763	-	-100.00%
Allowances	23,543	21,077	-10.47%
FICA - OASDI	1,349,666	1,323,651	-1.93%
FICA - HI	315,647	309,563	-1.93%
Health/Dental Ins.	4,725,526	5,024,227	6.32%
Retirement	2,687,808	2,605,064	-3.08%
Workers' Comp.	113,224	224,955	98.68%
Unemployment Tax	32,171	19,702	-38.76%
Vac. Sell as Benefits	27,919	33,279	19.20%
Donated Leave	1,069	2,880	169.30%
Wireless Allowance	31,985	32,957	3.04%
Flex Spending Contr.	65,288	48,149	-26.25%
Call Back/On Call	30,752	24,064	-21.75%
Total	\$ 31,531,085	\$ 31,589,663	0.19%

Contractual services expenditures increased \$1.8 million (8.7 percent) through the first quarter of 2020, compared to the same timeframe in 2019. The increase is primarily due to an increase in subsidized live-in support (\$1.5 million) by the Community Developmental Disability Organization (CDDO) due to a shopping cart created to encumber funds for quarterly Crisis payments, whereas payments were made later in the year in 2019. Increases also occurred in facility lease/rental (\$0.1 million) by the District Court due to the timing of yearly lease payment and shopping carts by the Department of Corrections for lease payments. Additionally, electricity costs increased \$0.1 million, primarily by Facilities, and settlements increased \$0.1 million by the Metropolitan Area Building and Construction Department (MABCD).

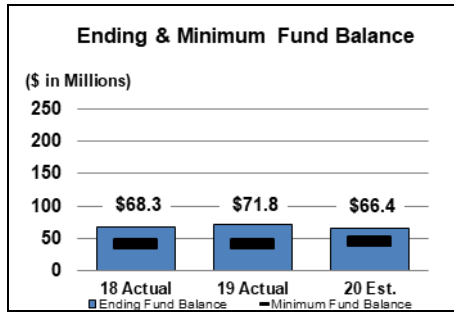
Commodity expenditures decreased \$57,327 at the end of the first quarter of 2020 when compared to the same timeframe in 2019. The decrease is mainly due to a decrease in postage/shipping charges.

Transfers to other funds include the transfer of half of all retail sales and use tax collections. In accordance with the 1985 vote to implement a 1.0 percent County-wide sales tax, \$1.6 million annually is transferred to the Bond and Interest Fund to support debt service on bonded public works projects, and the remaining balance is transferred to the Local Sales Tax Road and Bridge Fund. Other transfers include funding from cash-funded capital facility and drainage projects. Those projects



include Adult Residential and Work Release waiting room expansion (\$0.2 million), outdoor warning device replacements and installation (\$0.1 million), and replacing roofs on County owned buildings (\$49,152).

General Fund Ending Balance



The General Fund 2020 beginning budgetary fund balance of \$71.8 million is estimated to decrease by \$5.4 million (7.5 percent) by the end of 2020, primarily due to a decrease in local retail sales & tax use as well as a decrease in charges for service as a result of the COVID-19 pandemic.

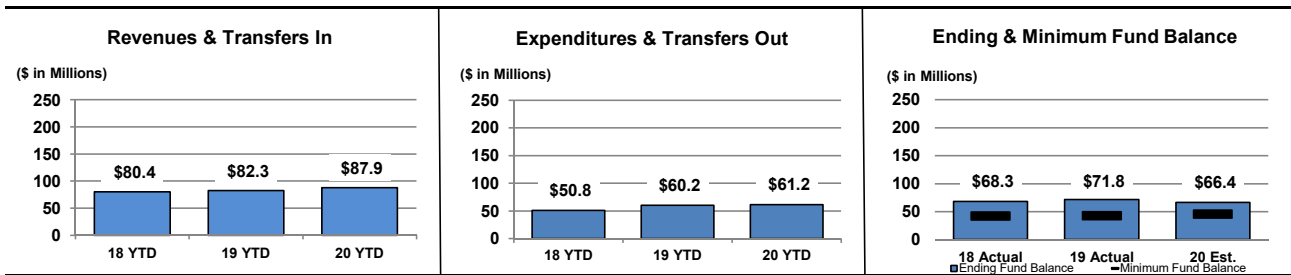


General Fund

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 March 2020 increased \$5.5 million versus the same time period in 2019, specifically in current property taxes (\$5.1 million) local retail sales and use tax (\$0.3 million), uses of money and property (\$0.2 million), and motor vehicle taxes (\$0.2 million). The increase in current property taxes is due to an increase in assessed valuation. The increase in local retail sales and use tax is largely due to an increase in consumer spending. The increase in uses of money and property is due to an increase in investment income as a result of increased interest rates and increased return on interest payments as well as penalties and interest on back taxes. The increase in motor vehicle taxes is due to new commercial vehicle purchases and registrations renewals. The increases were partially offset by decreases in licenses and permits (\$0.3 million) and miscellaneous revenue (\$0.1 million). The decrease in licenses and permits is due to the timing of MABCD construction projects and weather related issues in addition to COVID-19 concerns. The decrease in miscellaneous revenue is due to the timing of the 2017 refund from the City of Wichita for the Flood Control Agreement and MAPD which occurred in 2019 compared to no such refund in 2020 (\$0.1 million).

Expenditures increased \$1.0 million compared to the same period in 2019, specifically in contractals (\$1.8 million) and personnel (\$0.1 million). The increase in contractals is largely due to an increase in subsidized live-in support (\$1.5 million) by the CDDO due to a shopping cart created to encumber funds for quarterly Crisis payments, whereas payments were made later in the year in 2019. The increase in personnel is due to an increase in employee pay and employee benefit costs. The increases were partially offset by a decrease in transfers out (\$0.8 million) and commodities (\$0.1 million). The decrease in transfers out is due a decrease in cash funded capital improvement projects in 2020 compared to 2019. The decrease in commodities is largely due to a decrease in postage and shipping costs in the Mailroom.



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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

	2019 YTD		2020 YTD		Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ 61,657,211	\$ 112,636,031	\$ 112,636,031	\$ 66,728,230	\$ 113,020,204	\$ 384,174
Back Prop. Taxes & Ref. Warrants	1,053,649	2,091,089	2,091,089	1,131,357	2,288,761	197,672
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	1,779,638	15,164,374	15,164,374	1,955,274	12,348,930	(2,815,444)
Local Retail Sales & Use Tax	7,625,171	31,109,078	31,109,078	7,873,565	26,596,338	(4,512,740)
All Other Taxes	97,155	385,073	385,073	101,513	393,636	8,564
Licenses & Permits	1,926,750	8,780,231	8,780,231	1,676,093	6,369,186	(2,411,044)
Intergovernmental	286,062	917,618	917,618	210,715	1,870,019	952,401
Charges for Services	2,959,130	15,751,956	15,751,956	3,054,978	12,686,414	(3,065,542)
Fines & Forfeitures	8,281	81,746	81,746	80,318	117,431	35,685
Miscellaneous	734,077	2,998,028	2,998,028	652,938	1,935,994	(1,062,034)
Reimbursements	1,418,281	6,321,134	6,321,134	1,430,081	6,108,523	(212,612)
Uses of Money & Property	2,795,021	5,016,372	5,016,372	2,974,591	6,005,880	989,508
Transfers In & Other Proceeds	5,396	148,647	148,647	2,850	1,074,040	925,393
Total Revenues & Transfers In	82,345,824	201,401,377	201,401,377	87,872,501	190,815,356	(10,586,021)
Expenditures & Transfers Out						
Personnel	\$ 31,531,077	\$ 126,795,547	\$ 127,507,973	\$ 31,589,663	\$ 120,899,734	\$ (6,608,239)
Contractuals	20,700,321	70,761,574	69,641,444	22,506,331	45,875,135	(23,766,309)
Debt Service	-	-	-	-	-	-
Commodities	2,354,135	10,381,994	10,789,698	2,296,808	10,201,025	(588,673)
Capital Improvement	-	862,238	5,000	-	5,000	-
Capital Outlay	892	810,662	810,662	15,442	779,338	(31,324)
Transfers Out	5,596,723	17,488,735	18,345,973	4,796,982	18,488,439	142,466
Total Expenditures & Transfers Out	60,183,147	227,100,750	227,100,750	61,205,226	196,248,671	(30,852,079)
Net Change in Fund Balance	22,162,677	(25,699,373)	(25,699,373)	26,667,275	(5,433,315)	(41,438,100)
Actual Beginning Fund Balance	68,309,488	71,784,045	71,784,045	71,784,045	71,784,045	-
Ending Fund Balance	\$ 90,472,165	\$ 46,084,672	\$ 46,084,672	\$ 98,451,320	\$ 66,350,730	\$ (41,438,100)



General Fund

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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

	2019 YTD			2020 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Expenditures and Interfund Transfers Out By Department						
General Government						
County Commission						
Personnel	216,496	823,985	823,985	212,489	763,965	(60,020)
Contractuals	34,289	106,419	106,419	36,202	84,823	(21,596)
Debt Service	-	-	-	-	-	-
Commodities	4,257	18,381	18,381	1,212	14,863	(3,518)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Commission	255,042	948,785	948,785	249,904	863,651	(85,134)
County Manager						
Personnel	380,688	1,622,219	1,622,219	412,025	1,511,543	(110,677)
Contractuals	227,052	299,225	299,225	186,358	258,101	(41,124)
Debt Service	-	-	-	-	-	-
Commodities	15,534	45,110	45,110	7,495	39,186	(5,924)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Manager	623,274	1,966,554	1,966,554	605,878	1,808,830	(157,725)
County Counselor						
Personnel	321,964	1,376,638	1,376,638	340,094	1,260,869	(115,769)
Contractuals	108,792	328,100	328,100	104,130	314,917	(13,183)
Debt Service	-	-	-	-	-	-
Commodities	12,378	48,098	48,098	2,470	34,886	(13,212)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Counselor	443,134	1,752,836	1,752,836	446,694	1,610,671	(142,164)
County Clerk						
Personnel	268,324	1,323,650	1,323,650	289,124	1,073,639	(250,011)
Contractuals	1,434	17,600	17,600	3,312	8,019	(9,581)
Debt Service	-	-	-	-	-	-
Commodities	813	9,460	9,460	1,748	7,904	(1,556)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Clerk	270,572	1,350,710	1,350,710	294,184	1,089,562	(261,148)
Register of Deeds						
Personnel	292,711	1,127,405	1,127,405	290,827	1,080,199	(47,207)
Contractuals	3,501	17,530	17,530	1,965	7,336	(10,194)
Debt Service	-	-	-	-	-	-
Commodities	7,168	24,735	24,735	4,835	21,565	(3,170)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Register of Deeds	303,380	1,169,670	1,169,670	297,627	1,109,100	(60,570)
Election Commissioner						
Personnel	170,994	1,385,549	1,385,549	172,433	1,313,647	(71,902)
Contractuals	381,343	608,657	608,657	342,511	554,406	(54,251)
Debt Service	-	-	-	-	-	-
Commodities	9,214	84,811	84,811	2,072	121,672	36,861
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Election Commissioner	561,551	2,079,017	2,079,017	517,016	1,989,724	(89,292)



General Fund

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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

	2019 YTD		2020 YTD		Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
General Government (Continued)						
Division of Human Resources						
Personnel	305,746	1,276,449	1,387,117	327,658	1,349,494	(37,623)
Contractuals	138,714	130,227	132,227	80,421	107,754	(24,473)
Debt Service	-	-	-	-	-	-
Commodities	7,727	43,334	41,334	8,343	24,632	(16,702)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Division of Human Resources	452,187	1,450,010	1,560,678	416,422	1,481,881	(78,797)
Division of Finance						
Personnel	794,661	3,162,696	3,561,298	795,252	3,353,962	(207,336)
Contractuals	493,506	1,048,590	1,817,988	493,914	970,884	(847,104)
Debt Service	-	-	-	-	-	-
Commodities	11,555	104,053	522,052	48,422	497,342	(24,710)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Division of Finance	1,299,722	4,315,339	5,901,338	1,337,588	4,822,188	(1,079,150)
Budgeted Transfers						
Personnel	-	-	-	-	-	-
Contractuals	-	667,289	667,289	-	-	(667,289)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	832,711	832,711	-	1,238,856	406,145
Total Budgeted Transfers	-	1,500,000	1,500,000	-	1,238,856	(261,144)
Contingency Reserves						
Personnel	-	1,189,879	1,189,879	-	(213,597)	(1,403,475)
Contractuals	-	21,350,000	19,272,041	-	1,115,000	(18,157,041)
Debt Service	-	-	-	-	-	-
Commodities	-	75,133	75,133	-	-	(75,133)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Contingency Reserves	-	22,615,012	20,537,053	-	901,403	(19,635,649)
County Appraiser						
Personnel	1,167,759	4,660,685	4,660,685	1,172,977	4,440,477	(220,207)
Contractuals	85,586	227,526	227,526	63,981	171,677	(55,849)
Debt Service	-	-	-	-	-	-
Commodities	24,274	85,565	85,565	32,763	76,693	(8,872)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Appraiser	1,277,618	4,973,776	4,973,776	1,269,720	4,688,848	(284,928)
County Treasurer						
Personnel	331,490	1,198,368	1,198,368	322,806	1,198,790	421
Contractuals	15,059	68,700	68,700	15,229	43,359	(25,341)
Debt Service	-	-	-	-	-	-
Commodities	3,370	86,676	86,676	6,850	74,866	(11,810)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Treasurer	349,919	1,353,744	1,353,744	344,885	1,317,015	(36,730)



General Fund

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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

	2019 YTD			2020 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
General Government (Continued)						
Metropolitan Area Planning Dept.						
Personnel	-	-	-	-	-	-
Contractuals	326,160	659,364	659,364	329,682	659,364	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Metropolitan Area Plann. Dept.	326,160	659,364	659,364	329,682	659,364	-
Facilities Department						
Personnel	645,066	2,675,519	2,675,519	636,696	2,371,225	(304,294)
Contractuals	1,550,448	4,269,660	4,269,660	1,393,246	3,807,261	(462,399)
Debt Service	-	-	-	-	-	-
Commodities	219,524	545,620	545,620	275,998	489,456	(56,164)
Capital Improvements	-	49,152	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	382,777	-	49,152	49,152	49,152	-
Total Facilities Department	2,797,816	7,539,951	7,539,951	2,355,092	6,717,094	(822,857)
Central Services						
Personnel	371,738	1,418,465	1,418,465	370,724	1,381,894	(36,571)
Contractuals	99,093	114,280	134,280	103,022	109,330	(24,950)
Debt Service	-	-	-	-	-	-
Commodities	751,690	1,213,211	1,193,211	311,079	1,229,516	36,305
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Central Services	1,222,521	2,745,956	2,745,956	784,825	2,720,740	(25,216)
Division of Information & Technology						
Personnel	1,988,090	7,671,845	7,577,864	1,907,397	7,106,379	(471,485)
Contractuals	1,791,355	3,662,353	3,756,334	2,314,282	3,579,207	(177,127)
Debt Service	-	-	-	-	-	-
Commodities	16,035	768,906	768,906	398,846	718,305	(50,601)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	436,192	436,192	34,339	439,011	2,819
Transfers Out	-	-	-	-	-	-
Total Division of Info. & Tech.	3,795,480	12,539,296	12,539,296	4,654,864	11,842,902	(696,394)
Public Safety						
Office of the Medical Director						
Personnel	109,654	407,985	407,985	118,789	404,207	(3,778)
Contractuals	11,641	47,129	47,129	31,819	46,913	(215)
Debt Service	-	-	-	-	-	-
Commodities	2,140	11,189	11,189	1,820	11,099	(90)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Office of the Medical Director	123,435	466,303	466,303	152,429	462,218	(4,084)
Emergency Communications						
Personnel	1,527,073	6,642,014	6,642,014	1,574,442	6,270,806	(371,208)
Contractuals	5,633	48,282	53,282	33,181	46,753	(6,529)
Debt Service	-	-	-	-	-	-
Commodities	48,408	3,090,947	3,085,947	42,439	3,075,571	(10,376)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Emergency Communications	1,581,114	9,781,243	9,781,243	1,650,062	9,393,130	(388,113)



General Fund

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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

	2019 YTD		2020 YTD		Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Public Safety (Continued)						
Emergency Management						
Personnel	71,645	266,767	266,767	55,177	205,181	(61,586)
Contractuals	29,461	145,859	145,859	22,197	141,119	(4,740)
Debt Service	-	-	-	-	-	-
Commodities	5,923	17,860	17,860	679	10,516	(7,344)
Capital Improvements	-	110,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	114,500	-	110,000	110,000	110,000	-
Total Emergency Management	221,529	540,486	540,486	188,053	466,815	(73,670)
Reg. Forensic Science Center						
Personnel	939,469	3,696,679	3,696,679	846,008	3,240,258	(456,421)
Contractuals	284,798	397,778	397,778	241,060	386,668	(11,111)
Debt Service	-	-	-	-	-	-
Commodities	96,715	404,742	404,742	154,620	332,233	(72,509)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total RFSC	1,320,983	4,499,199	4,499,199	1,241,688	3,959,158	(540,041)
Department of Corrections						
Personnel	2,657,330	11,305,082	11,305,082	2,743,306	10,143,946	(1,161,136)
Contractuals	411,206	1,372,395	1,382,395	692,648	1,246,557	(135,838)
Debt Service	-	-	-	-	-	-
Commodities	430,286	976,342	966,342	227,730	896,433	(69,909)
Capital Improvements	-	198,086	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	786,860	825,000	1,023,086	198,086	1,023,086	-
Total Department of Corrections	4,285,683	14,676,904	14,676,904	3,861,770	13,310,022	(1,366,883)
Sheriff's Office						
Personnel	11,559,566	43,379,293	43,379,293	11,859,417	45,462,056	2,082,764
Contractuals	4,115,951	13,512,964	13,511,964	4,524,074	13,536,228	24,264
Debt Service	-	-	-	-	-	-
Commodities	242,216	669,050	670,050	312,963	634,796	(35,254)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	892	335,970	335,970	21,077	316,827	(19,143)
Transfers Out	-	15,366	15,366	2,962	20,366	5,000
Total Sheriff's Office	15,918,625	57,912,643	57,912,643	16,720,493	59,970,274	2,057,631
District Attorney						
Personnel	3,025,388	11,999,312	11,999,312	2,962,795	11,023,422	(975,890)
Contractuals	356,687	575,598	575,673	357,445	536,110	(39,563)
Debt Service	-	-	-	-	-	-
Commodities	28,430	158,796	158,721	18,023	124,401	(34,320)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total District Attorney	3,410,505	12,733,706	12,733,706	3,338,262	11,683,934	(1,049,773)
District Court						
Personnel	18,496	75,037	75,037	11,546	42,908	(32,130)
Contractuals	1,095,859	2,972,556	2,972,556	1,038,596	2,862,446	(110,110)
Debt Service	-	-	-	-	-	-
Commodities	181,332	579,267	579,267	230,270	566,770	(12,497)
Capital Improvements	-	5,000	5,000	-	5,000	-
Capital Outlay	-	15,000	15,000	-	-	(15,000)
Transfers Out	-	-	-	-	-	-
Total District Court	1,295,687	3,646,860	3,646,860	1,280,411	3,477,123	(169,737)



General Fund

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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

	2019 YTD		2020 YTD		Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Public Safety (Continued)						
Crime Prevention Fund						
Personnel	-	-	-	-	-	-
Contractuals	286,583	582,383	582,083	260,865	582,083	-
Debt Service	-	-	-	-	-	-
Commodities	500	-	300	(500)	300	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Crime Prevention Fund	287,083	582,383	582,383	260,365	582,383	-
MABCD						
Personnel	752,254	3,608,700	3,608,700	812,517	3,269,637	(339,063)
Contractuals	3,022,782	4,544,164	4,544,164	2,559,098	2,914,005	(1,630,159)
Debt Service	-	-	-	-	-	-
Commodities	9,307	87,425	87,425	28,133	64,004	(23,421)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	23,500	23,500	(39,974)	23,500	-
Transfers Out	-	94,256	94,256	-	94,256	(0)
Total MABCD	3,784,342	8,358,045	8,358,045	3,359,774	6,365,403	(1,992,643)
Courthouse Police						
Personnel	328,059	1,392,546	1,392,546	331,715	1,247,137	(145,409)
Contractuals	9,543	25,233	25,233	8,038	24,702	(531)
Debt Service	-	-	-	-	-	-
Commodities	1,039	15,867	15,867	971	14,298	(1,569)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Courthouse Police	338,641	1,433,646	1,433,646	340,724	1,286,137	(147,509)
Public Works						
Budget Transfers - Local Sales Tax						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	3,812,586	15,554,539	15,554,539	3,936,782	15,293,245	(261,294)
Total Budget Transfers	3,812,586	15,554,539	15,554,539	3,936,782	15,293,245	(261,294)
Drainage						
Personnel	143,486	517,903	517,903	139,414	503,245	(14,659)
Contractuals	112,999	1,451,805	1,451,805	123,389	1,631,130	179,326
Debt Service	-	-	-	-	-	-
Commodities	2,028	5,500	5,500	3,596	5,270	(230)
Capital Improvements	-	500,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	500,000	-	500,000	500,000	500,000	-
Total Drainage	758,513	2,475,208	2,475,208	766,398	2,639,645	164,437



General Fund

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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

	2019 YTD			2020 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Works (Continued)						
Environmental Resources						
Personnel	18,111	80,978	80,978	21,221	79,207	(1,771)
Contractuals	40,572	49,331	49,331	40,351	45,641	(3,690)
Debt Service	-	-	-	-	-	-
Commodities	55	4,331	4,331	209	1,036	(3,295)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Environmental Resources	58,738	134,640	134,640	61,781	125,884	(8,756)
Health & Human Services						
COMCARE						
Personnel	275,239	1,305,282	1,305,282	210,831	795,213	(510,069)
Contractuals	105,935	293,144	293,144	104,719	280,511	(12,632)
Debt Service	-	-	-	-	-	-
Commodities	73,149	141,246	141,246	52,303	122,752	(18,494)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	7,385	7,385	-	-	(7,385)
Total COMCARE	454,323	1,747,057	1,747,057	367,853	1,198,477	(548,580)
CDDO						
Personnel	-	-	-	-	-	-
Contractuals	403,416	2,206,590	2,206,590	1,873,903	2,206,590	-
Debt Service	-	-	-	-	-	-
Commodities	-	100,000	100,000	-	100,000	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total CDDO	403,416	2,306,590	2,306,590	1,873,903	2,306,590	-
Department on Aging						
Personnel	-	-	-	-	-	-
Contractuals	235,908	431,258	431,258	383,312	431,258	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	159,478	159,478	-	159,478	-
Total Department on Aging	235,908	590,736	590,736	383,312	590,736	-
Health Department						
Personnel	928,807	3,806,608	3,806,608	909,644	3,402,310	(404,298)
Contractuals	260,789	789,884	791,484	345,143	688,836	(102,648)
Debt Service	-	-	-	-	-	-
Commodities	78,051	738,735	737,135	71,922	684,682	(52,453)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Health Department	1,267,647	5,335,227	5,335,227	1,326,708	4,775,827	(559,400)
Culture & Recreation						
Sedgwick County Parks Dept.						
Personnel	112,676	535,445	535,445	106,457	397,971	(137,473)
Contractuals	56,487	319,555	319,555	68,080	316,571	(2,985)
Debt Service	-	-	-	-	-	-
Commodities	71,016	218,017	218,017	49,498	177,769	(40,248)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Parks Dept.	240,180	1,073,017	1,073,017	224,034	892,311	(180,706)



General Fund

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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

	2019 YTD		2020 YTD		Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Culture & Recreation (Continued)						
Sedgwick County Zoo						
Personnel	1,714,492	6,521,015	6,521,015	1,560,573	5,842,778	(678,236)
Contractuals	2,400,900	2,400,220	2,400,220	2,400,220	2,400,220	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Zoo	4,115,392	8,921,235	8,921,235	3,960,793	8,242,998	(678,236)
Exploration Place						
Personnel	57,214	199,210	196,547	68,231	251,676	55,129
Contractuals	1,012,723	2,020,930	2,023,593	1,004,677	1,951,965	(71,628)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Exploration Place	1,069,937	2,220,140	2,220,140	1,072,908	2,203,641	(16,499)
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	407,472	317,472	322,472	312,472	322,472	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	407,472	317,472	322,472	312,472	322,472	-
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	36,390	142,340	142,340	7,078	26,487	(115,853)
Contractuals	363,902	1,809,248	1,809,248	200,049	513,819	(1,295,429)
Debt Service	-	-	-	-	-	-
Commodities	-	9,587	9,587	-	1,128	(8,459)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Economic Development	400,292	1,961,175	1,961,175	207,126	541,434	(1,419,741)
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	-	46,795	46,795	-	46,795	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	-	46,795	46,795	-	46,795	-



General Fund

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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

	2019 YTD		2020 YTD		Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Total Expenditures & Transfers Out	60,183,147	227,100,750	226,724,458	61,205,226	195,823,962	(30,900,496)
Net Change in Fund Balance	22,162,677	(25,699,373)	(25,699,373)	26,667,275	(5,433,315)	(41,438,100)
Actual Fund Balance, Beginning of Year	68,309,488	71,784,045	71,784,045	71,784,045	71,784,045	-
Ending Fund Balance	<u>\$ 90,472,165</u>	<u>\$ 46,084,672</u>	<u>\$ 46,084,672</u>	<u>\$ 98,451,320</u>	<u>\$ 66,350,730</u>	<u>\$ (41,438,100)</u>





*Sedgwick County...
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Budgetary Accounts

Budgetary Accounts

2020

Quarter Financial Report

sedgwickcounty.org

2020

To Provide Quality Public Services

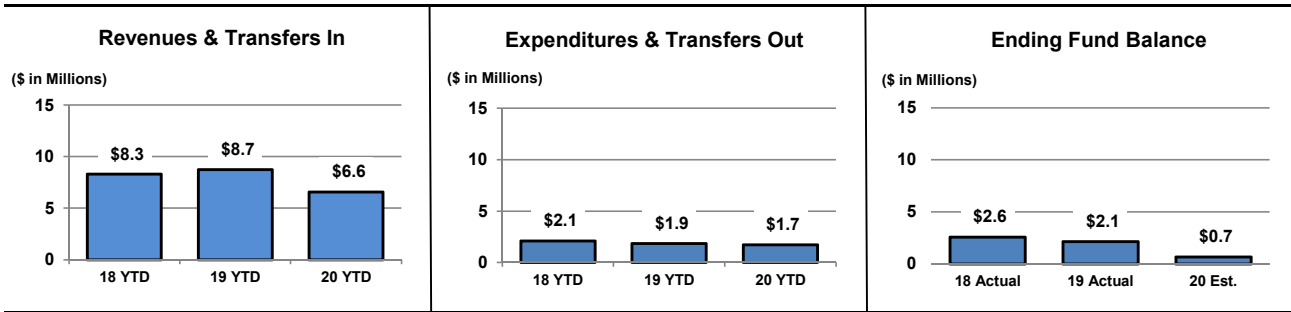
Division of Finance - 316-660-7591

525 N. Main #823 - Wichita, KS 67203

Bond and Interest

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

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



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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

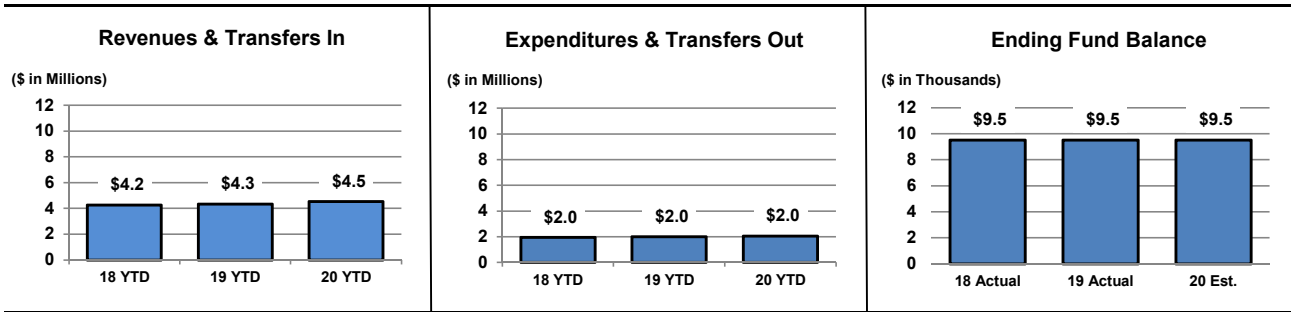
	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 7,644,107	\$ 8,596,567	\$ 8,596,567	\$ 5,112,117	\$ 8,620,583	\$ 24,016
Back Prop. Taxes & Ref. Warrants	125,883	261,449	261,449	137,063	285,135	23,686
Special Assessment Prop. Taxes	306,168	436,148	436,148	293,960	483,729	47,582
Motor Vehicle Taxes	206,126	1,860,908	1,860,908	237,449	1,509,499	(351,409)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	63,099	85,000	85,000	24,182	141,064	56,064
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	399,392	2,772,761	2,772,761	750,228	2,772,761	-
Total Revenues & Transfers In	8,744,775	14,012,833	14,012,833	6,554,998	13,812,772	(200,062)
Expenditures & Transfers Out						
Personnel	-	-	-	-	-	-
Contractuals	-	20,000	20,000	-	20,000	-
Debt Service	1,850,281	15,252,688	15,252,688	1,712,825	15,252,688	(0)
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,850,281	15,272,688	15,272,688	1,712,825	15,272,688	(0)
Net Change in Fund Balance	6,894,494	(1,259,855)	(1,259,855)	4,842,173	(1,459,916)	(200,062)
Actual Beginning Fund Balance	2,574,880	2,132,630	2,132,630	2,132,630	2,132,630	-
Ending Fund Balance	\$ 9,469,374	\$ 872,775	\$ 872,775	\$ 6,974,803	\$ 672,714	\$ (200,062)



Wichita State University

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

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



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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

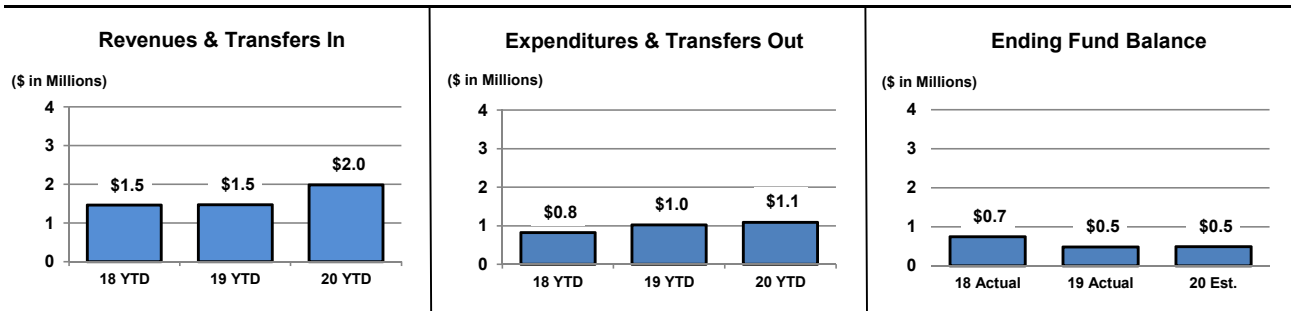
	2019 YTD	2020 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	\$ 4,139,581	\$ 7,305,210	\$ 7,305,210	\$ 4,323,590	\$ 7,321,366	\$ 16,156
Back Prop. Taxes & Ref. Warrants	70,303	141,579	141,579	75,885	154,405	12,826
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	118,060	1,017,182	1,017,182	130,904	828,018	(189,164)
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	4,327,945	8,812,557	8,812,557	4,530,380	8,303,789	(508,768)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	2,002,751	8,703,173	8,703,173	2,042,806	8,303,789	(399,384)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,002,751	8,703,173	8,703,173	2,042,806	8,303,789	(399,384)
Net Change in Fund Balance	2,325,194	109,384	109,384	2,487,574	(0)	(908,152)
Actual Beginning Fund Balance	9,500	9,500	9,500	9,500	9,500	-
Ending Fund Balance	\$ 2,334,694	\$ 118,884	\$ 118,884	\$ 2,497,074	\$ 9,500	\$ (908,152)



COMCARE

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

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



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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

	2019 YTD		2020 YTD		Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 1,362,633	\$ 3,090,287	\$ 3,090,287	\$ 1,827,187	\$ 3,097,132	\$ 6,846
Back Prop. Taxes & Ref. Warrants	25,997	46,627	46,627	25,904	50,851	4,224
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	41,132	337,435	337,435	43,142	275,434	(62,001)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	43,611	174,445	174,445	87,223	210,634	36,189
Charges for Services	-	-	-	1,196	1,272	1,272
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	678	742	742
Reimbursements	20	-	-	-	20	20
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,473,394	3,648,794	3,648,794	1,985,329	3,636,085	(12,708)
Expenditures & Transfers Out						
Personnel	\$ 376,991	\$ 1,973,780	\$ 1,973,780	\$ 415,838	\$ 1,822,416	\$ (151,364)
Contractuals	638,203	1,866,750	1,866,750	643,397	1,720,136	(146,614)
Debt Service	-	-	-	-	-	-
Commodities	8,081	125,373	125,373	29,569	89,662	(35,711)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,023,275	3,965,903	3,965,903	1,088,803	3,632,214	(333,689)
Net Change in Fund Balance	450,119	(317,110)	(317,110)	896,526	3,871	(346,397)
Actual Beginning Fund Balance	741,098	483,508	483,508	483,508	483,508	-
Ending Fund Balance	\$ 1,191,217	\$ 166,398	\$ 166,398	\$ 1,380,034	\$ 487,379	\$ (346,397)

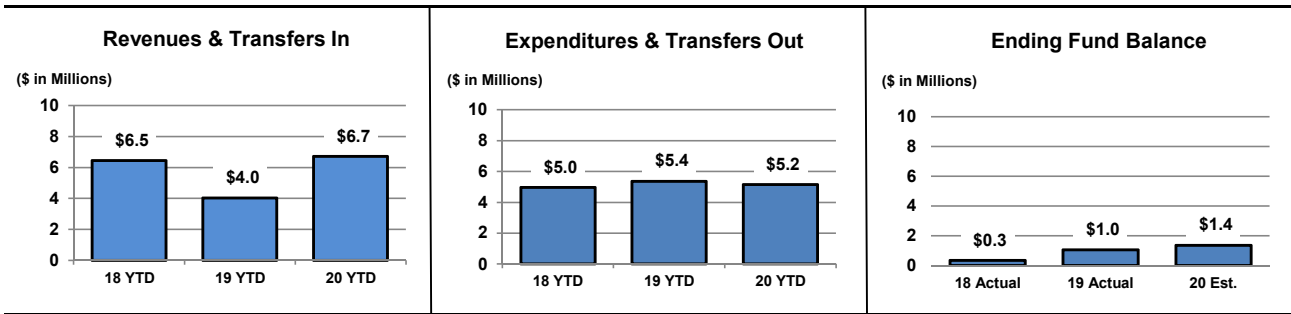


Emergency Medical Services

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

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

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



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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

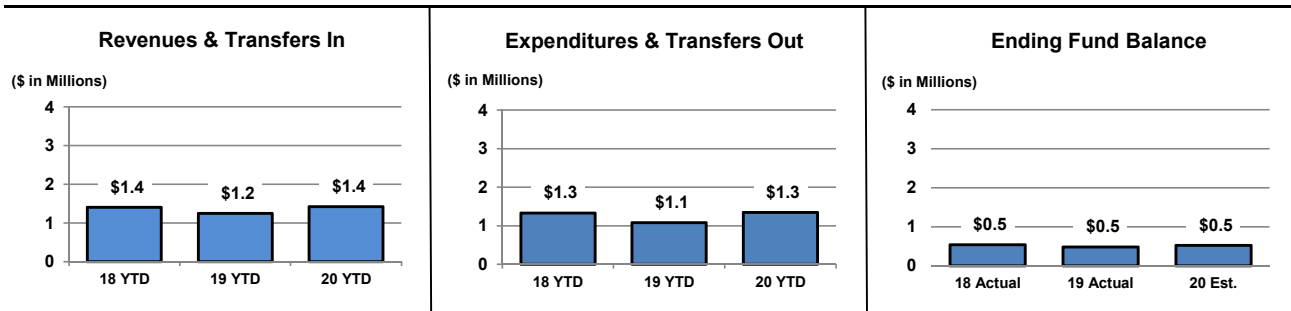
	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 2,922,282	\$ 4,456,475	\$ 4,456,475	\$ 2,640,468	\$ 4,466,143	\$ 9,669
Back Prop. Taxes & Ref. Warrants	32,553	99,955	99,955	45,669	109,010	9,055
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	56,927	715,610	715,610	87,881	581,773	(133,837)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,018,157	15,877,332	15,877,332	3,951,404	15,637,944	(239,388)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,436	355	355	608	2,789	2,434
Reimbursements	-	1,014	1,014	40	129	(885)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	6	25	25
Total Revenues & Transfers In	4,031,355	21,150,740	21,150,740	6,726,076	20,797,814	(352,927)
Expenditures & Transfers Out						
Personnel	\$ 4,034,847	\$ 16,059,336	\$ 16,059,336	\$ 3,951,591	\$ 14,802,837	\$ (1,256,499)
Contractuals	737,510	3,816,773	3,816,773	817,118	3,884,498	67,725
Debt Service	-	-	-	-	-	-
Commodities	367,515	1,438,455	1,438,455	381,403	1,210,270	(228,185)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	222,263	584,290	584,290	9	584,290	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	5,362,135	21,898,853	21,898,853	5,150,122	20,481,895	(1,416,959)
Net Change in Fund Balance	(1,330,780)	(748,113)	(748,113)	1,575,954	315,919	(1,769,886)
Actual Beginning Fund Balance	332,820	1,036,948	1,036,948	1,036,948	1,036,948	-
Ending Fund Balance	\$ (997,960)	\$ 288,835	\$ 288,835	\$ 2,612,902	\$ 1,352,867	\$ (1,769,886)



Aging

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

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



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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

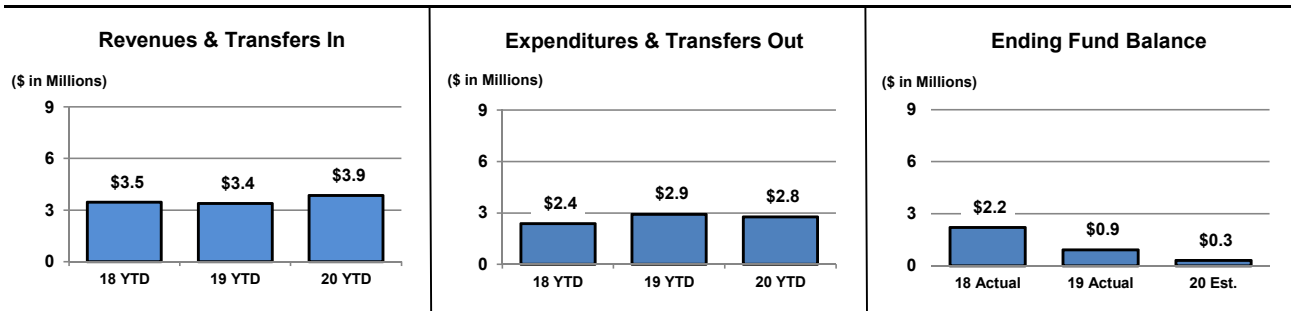
	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 1,181,256	\$ 2,278,373	\$ 2,278,373	\$ 1,348,895	\$ 2,285,592	\$ 7,219
Back Prop. Taxes & Ref. Warrants	23,951	40,397	40,397	23,420	44,057	3,660
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	39,545	290,936	290,936	39,304	237,046	(53,890)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	80	80
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	97	97	6,958	7,432	7,335
Reimbursements	-	31	31	1,490	1,562	1,531
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,244,752	2,609,833	2,609,833	1,420,066	2,575,769	(34,065)
Expenditures & Transfers Out						
Personnel	\$ 157,237	\$ 774,113	\$ 774,113	\$ 164,451	\$ 665,208	\$ (108,906)
Contractuals	923,620	1,782,404	1,782,404	1,178,294	1,623,863	(158,541)
Debt Service	-	-	-	-	-	-
Commodities	1,590	26,056	26,056	1,612	21,715	(4,341)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	253,924	253,924	-	220,620	(33,304)
Total Expenditures & Transfers Out	1,082,447	2,836,497	2,836,497	1,344,357	2,531,406	(305,092)
Net Change in Fund Balance	162,305	(226,664)	(226,664)	75,709	44,363	(339,156)
Actual Beginning Fund Balance	542,064	481,314	481,314	481,314	481,314	-
Ending Fund Balance	\$ 704,369	\$ 254,650	\$ 254,650	\$ 557,023	\$ 525,677	\$ (339,156)



Highway

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

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



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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

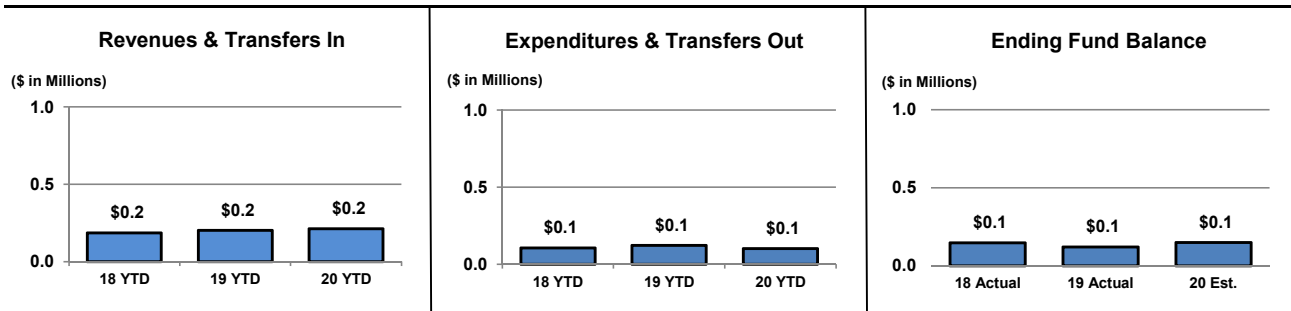
	2019 YTD		2020 YTD		Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 1,987,079	\$ 4,244,925	\$ 4,244,925	\$ 2,513,170	\$ 4,261,236	\$ 16,311
Back Prop. Taxes & Ref. Warrants	43,026	67,958	67,958	40,190	74,115	6,157
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	67,019	490,890	490,890	64,614	400,433	(90,458)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	2,400	8,036	8,036	4,200	14,312	6,276
Intergovernmental	1,208,487	4,966,074	4,966,074	1,224,635	4,479,588	(486,486)
Charges for Services	61,300	-	-	-	63,139	63,139
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,304	23,337	23,337	7,821	19,678	(3,660)
Reimbursements	932	51,347	51,347	1,510	37,031	(14,316)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	6,070	-	-	-	-	-
Total Revenues & Transfers In	3,377,618	9,852,568	9,852,568	3,856,140	9,349,530	(503,037)
Expenditures & Transfers Out						
Personnel	\$ 1,540,787	\$ 6,326,634	\$ 6,326,634	\$ 1,537,193	\$ 5,773,319	\$ (553,315)
Contractuals	1,089,559	3,860,061	3,860,061	1,032,657	3,848,411	(11,651)
Debt Service	-	-	-	-	-	-
Commodities	94,651	573,269	572,920	207,229	340,095	(232,825)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	349	-	-	(349)
Transfers Out	200,000	-	-	-	-	-
Total Expenditures & Transfers Out	2,924,997	10,759,965	10,759,965	2,777,079	9,961,825	(798,140)
Net Change in Fund Balance	452,621	(907,397)	(907,397)	1,079,061	(612,294)	(1,301,177)
Actual Beginning Fund Balance	2,203,459	911,097	911,097	911,097	911,097	-
Ending Fund Balance	\$ 2,656,080	\$ 3,700	\$ 3,700	\$ 1,990,158	\$ 298,803	\$ (1,301,177)



Noxious Weeds

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

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



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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

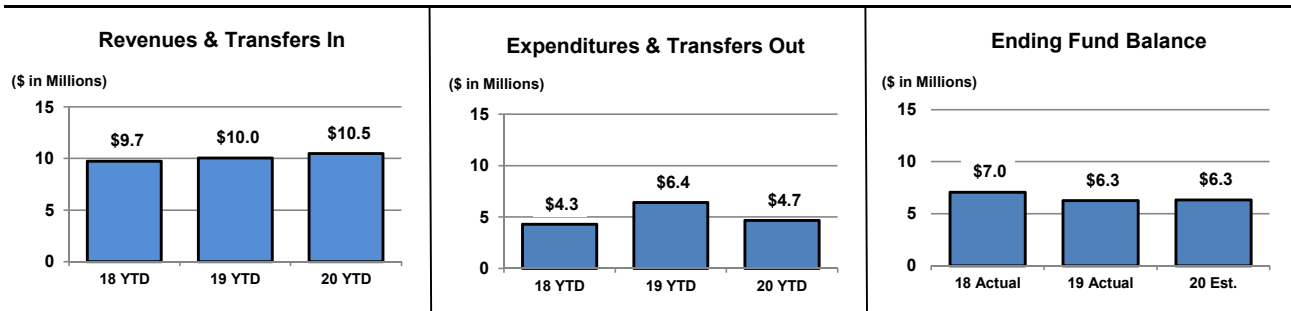
	2019 YTD		2020 YTD		Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 193,089	\$ 341,074	\$ 341,074	\$ 201,768	\$ 341,662	\$ 588
Back Prop. Taxes & Ref. Warrants	3,318	6,607	6,607	3,536	7,206	599
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	4,979	47,468	47,468	5,961	38,641	(8,828)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	278	89,718	89,718	354	91,412	1,693
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	201,665	484,868	484,868	211,619	478,920	(5,947)
Expenditures & Transfers Out						
Personnel	\$ 79,688	\$ 338,271	\$ 338,271	\$ 74,076	\$ 276,427	\$ (61,843)
Contractuals	23,785	101,573	101,573	22,924	89,754	(11,819)
Debt Service	-	-	-	-	-	-
Commodities	19,081	99,629	99,629	5,608	83,525	(16,104)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	122,554	539,473	539,473	102,608	449,707	(89,766)
Net Change in Fund Balance	79,111	(54,605)	(54,605)	109,011	29,214	(95,714)
Actual Beginning Fund Balance	147,315	119,653	119,653	119,653	119,653	-
Ending Fund Balance	\$ 226,426	\$ 65,048	\$ 65,048	\$ 228,664	\$ 148,867	\$ (95,714)



Fire District 1

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

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



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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

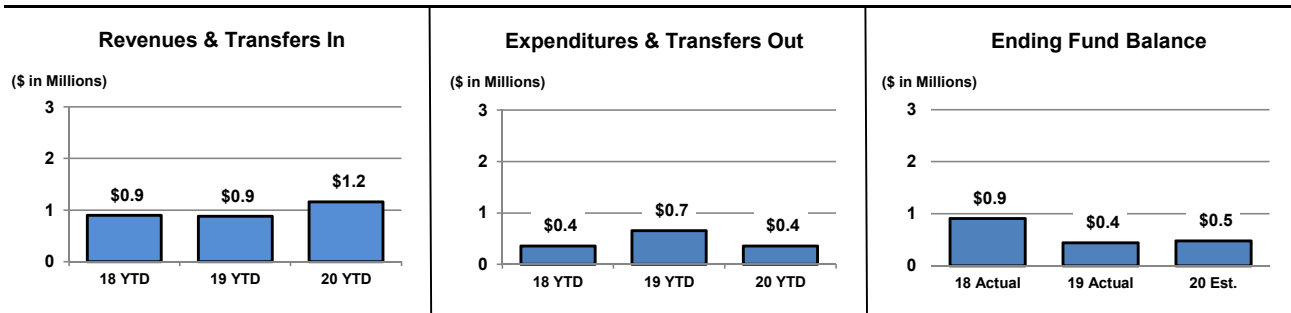
	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 9,703,075	\$ 17,188,616	\$ 17,188,616	\$ 10,103,842	\$ 17,188,691	\$ 75
Back Prop. Taxes & Ref. Warrants	110,387	276,485	276,485	117,388	255,372	(21,113)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	219,533	1,905,667	1,905,667	244,407	1,836,971	(68,696)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	140	5,367	5,367	545	5,755	388
Intergovernmental	-	45,802	45,802	-	76,570	30,768
Charges for Services	4,119	842,907	842,907	1,605	600,920	(241,986)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	300	123,613	123,613	1,016	27,642	(95,971)
Reimbursements	2,000	14,353	14,353	2,479	4,172	(10,181)
Use of Money & Property	-	219,939	219,939	-	150,000	(69,939)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	10,039,555	20,622,749	20,622,749	10,471,283	20,146,093	(476,655)
Expenditures & Transfers Out						
Personnel	\$ 3,916,212	\$ 15,219,152	\$ 15,271,152	\$ 3,883,156	\$ 14,848,908	\$ (422,244)
Contractuals	528,494	2,024,813	1,922,813	471,886	1,934,999	12,185
Debt Service	-	733,832	733,832	-	733,832	-
Commodities	216,102	837,598	887,598	310,759	587,801	(299,797)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	350	1,293,951	1,293,951	-	1,280,666	(13,285)
Transfers Out	1,750,000	-	-	-	723,139	723,139
Total Expenditures & Transfers Out	6,411,158	20,109,346	20,109,346	4,665,800	20,109,346	(0)
Net Change in Fund Balance	3,628,397	513,402	513,402	5,805,483	36,748	(476,656)
Actual Beginning Fund Balance	7,045,975	6,271,718	6,271,718	6,271,718	6,271,718	-
Ending Fund Balance	\$ 10,674,372	\$ 6,785,120	\$ 6,785,120	\$ 12,077,201	\$ 6,308,466	\$ (476,656)



Solid Waste

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

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



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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

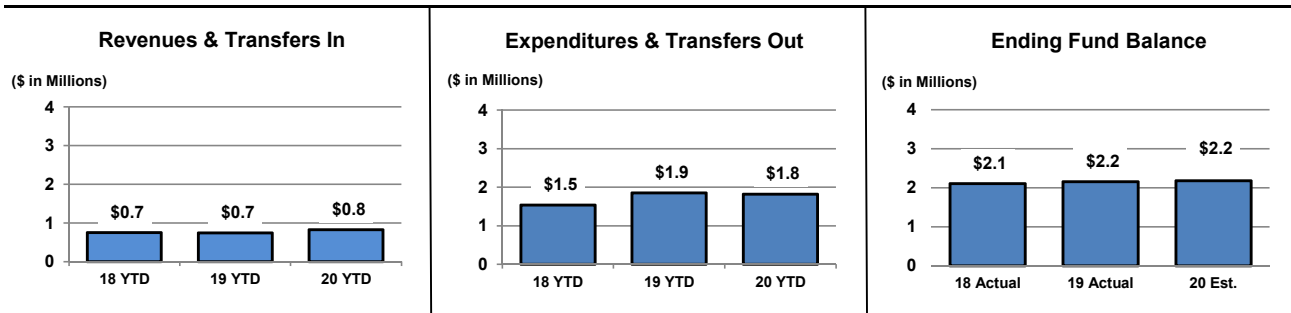
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	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	73	29,733	29,733	535	48,602	18,869
Intergovernmental	-	-	-	-	-	-
Charges for Services	879,297	2,000,366	2,000,366	1,156,400	1,896,211	(104,155)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(150)	-	-	302	409	409
Reimbursements	-	-	-	-	197	197
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	879,220	2,030,099	2,030,099	1,157,237	1,945,419	(84,680)
Expenditures & Transfers Out						
Personnel	\$ 226,029	\$ 894,710	\$ 894,710	\$ 231,655	\$ 872,206	\$ (22,504)
Contractuals	410,605	1,274,705	1,274,662	111,179	896,928	(377,734)
Debt Service	-	-	-	-	-	-
Commodities	17,719	109,175	109,218	12,742	60,806	(48,412)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	80,225	80,225	-	80,225	-
Total Expenditures & Transfers Out	654,352	2,358,815	2,358,815	355,576	1,910,165	(448,650)
Net Change in Fund Balance	224,868	(328,716)	(328,716)	801,661	35,254	(533,330)
Actual Beginning Fund Balance	907,100	439,536	439,536	439,536	439,536	-
Ending Fund Balance	\$ 1,131,968	\$ 110,820	\$ 110,820	\$ 1,241,197	\$ 474,790	\$ (533,330)



Emergency Communications - 911

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

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



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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

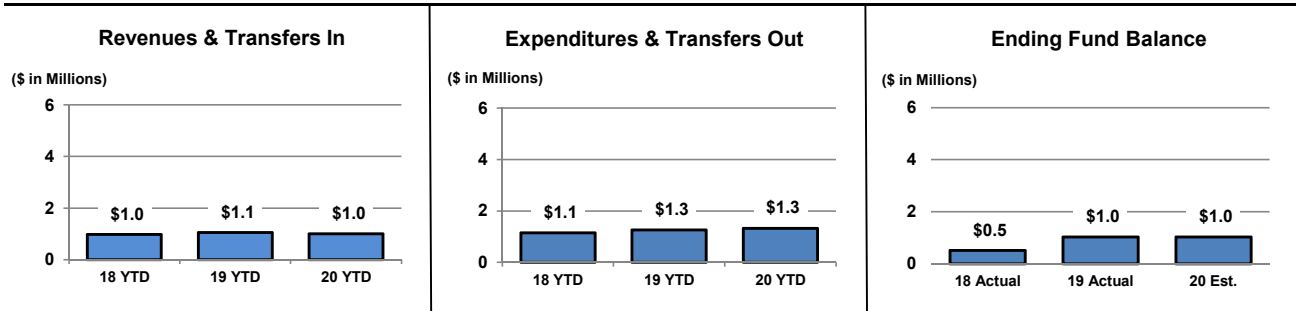
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		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	744,709	2,913,929	2,913,929	807,668	3,279,221	365,292
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	1,851	1,851	13,630	14,681	12,830
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	7,470	7,470	-	12,443	4,972
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	744,709	2,923,250	2,923,250	821,298	3,306,345	383,095
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,854,150	2,718,432	2,718,432	1,819,754	2,597,375	(121,057)
Debt Service	-	-	-	-	-	-
Commodities	1,796	55,968	55,968	4,366	34,276	(21,692)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	649,878	649,878	-	649,878	-
Total Expenditures & Transfers Out	1,855,947	3,424,278	3,424,278	1,824,120	3,281,529	(142,749)
Net Change in Fund Balance	(1,111,237)	(501,028)	(501,028)	(1,002,822)	24,816	240,345
Actual Beginning Fund Balance	2,104,054	2,156,333	2,156,333	2,156,333	2,156,333	-
Ending Fund Balance	\$ 992,817	\$ 1,655,305	\$ 1,655,305	\$ 1,153,511	\$ 2,181,149	\$ 240,345



Auto License

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

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



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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

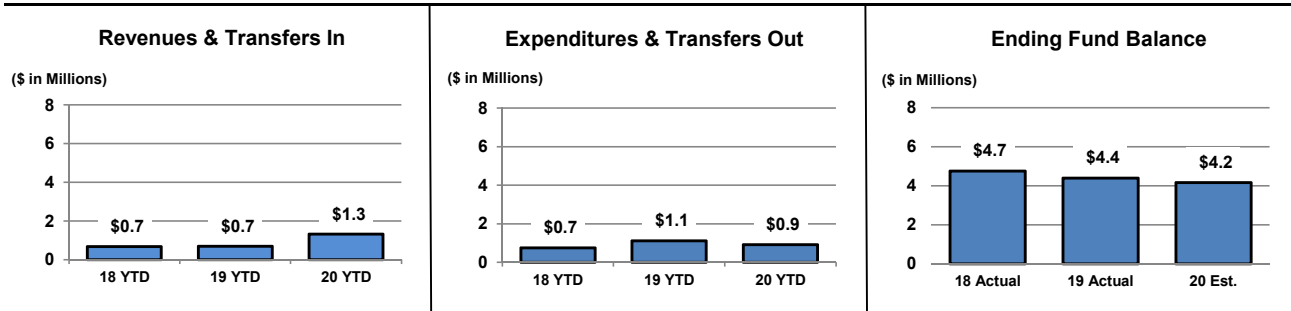
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	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	25,550	30,457	30,457	25,550	94,024	63,567
Charges for Services	1,022,127	5,058,732	5,058,732	976,530	5,176,865	118,133
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	3,622	823	823	3,069	32,198	31,375
Reimbursements	-	99	99	-	-	(99)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,051,299	5,090,112	5,090,112	1,005,149	5,303,087	212,976
Expenditures & Transfers Out						
Personnel	\$ 923,237	\$ 4,093,966	\$ 4,093,966	\$ 986,292	\$ 3,615,911	\$ (478,055)
Contractuals	313,502	1,146,238	1,141,238	325,643	1,103,371	(37,867)
Debt Service	-	-	-	-	-	-
Commodities	21,279	39,587	44,587	11,446	27,483	(17,104)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	556,322	556,322
Total Expenditures & Transfers Out	1,258,018	5,279,792	5,279,792	1,323,381	5,303,087	23,296
Net Change in Fund Balance	(206,719)	(189,680)	(189,680)	(318,232)	(0)	236,271
Actual Beginning Fund Balance	507,209	1,024,926	1,024,926	1,024,926	1,024,926	-
Ending Fund Balance	\$ 300,490	\$ 835,246	\$ 835,246	\$ 706,694	\$ 1,024,926	\$ 236,271



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 March 31, 2020, with comparative actuals ending March 31, 2019

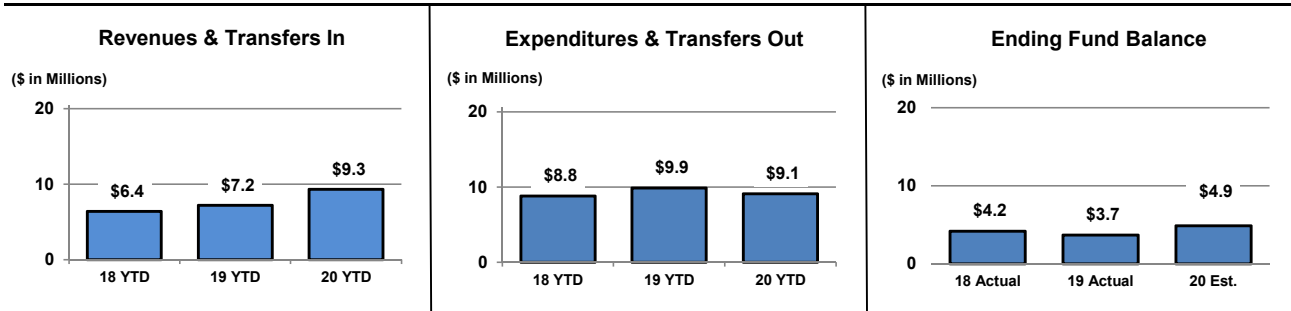
	2019 YTD		2020 YTD		Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	647,565	2,590,258	2,590,258	1,303,220	2,681,323	91,065
Charges for Services	40,420	180,000	180,000	15,660	181,303	1,303
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	22,500	22,500	3,164	17,936	(4,564)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	687,985	2,792,758	2,792,758	1,322,044	2,880,562	87,804
Expenditures & Transfers Out						
Personnel	\$ 405,871	\$ 1,602,214	\$ 1,553,464	\$ 348,467	\$ 1,295,148	\$ (258,316)
Contractuals	703,991	2,090,706	2,139,456	560,492	1,795,215	(344,241)
Debt Service	-	-	-	-	-	-
Commodities	7,792	24,700	24,700	8,556	12,917	(11,783)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,117,654	3,717,620	3,717,620	917,516	3,103,281	(614,339)
Net Change in Fund Balance	(429,670)	(924,862)	(924,862)	404,528	(222,719)	(526,534)
Actual Beginning Fund Balance	4,746,007	4,387,474	4,387,474	4,387,474	4,387,474	-
Ending Fund Balance	\$ 4,316,337	\$ 3,462,612	\$ 3,462,612	\$ 4,792,002	\$ 4,164,755	\$ (526,534)



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)

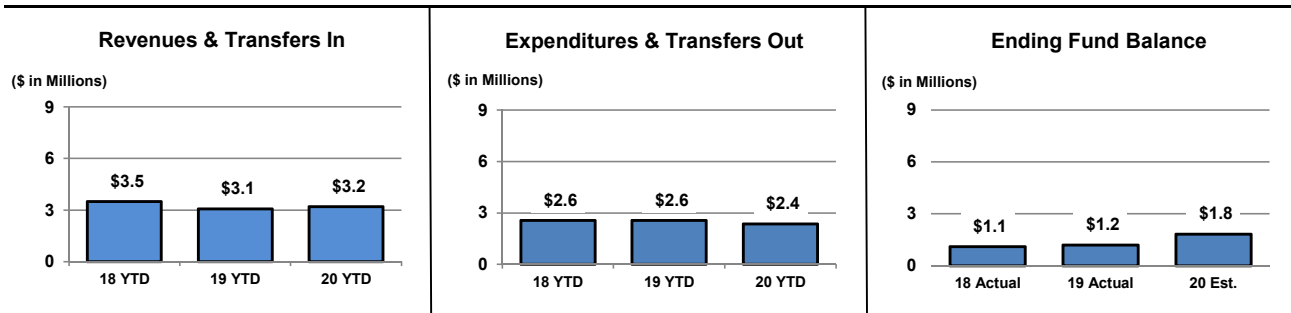
For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

	2019 YTD		2020 YTD		Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	2,763,897	11,249,422	11,329,610	5,779,081	11,897,313	567,703
Charges for Services	4,405,942	29,555,733	29,555,733	3,491,365	18,684,515	(10,871,218)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,588	5,150	8,150	23,037	29,199	21,049
Reimbursements	10,166	39,278	39,278	9,840	40,515	1,237
Use of Money & Property	1,149	7,500	7,500	882	5,596	(1,904)
Transfers In & Other Proceeds	-	47,385	47,385	-	55,486	8,101
Total Revenues & Transfers In	7,182,742	40,904,468	40,987,656	9,304,205	30,712,623	(10,275,033)
Expenditures & Transfers Out						
Personnel	\$ 5,602,595	\$ 28,796,026	\$ 28,869,008	\$ 5,624,727	\$ 20,193,420	\$ (8,675,588)
Contractuals	4,215,387	12,926,799	12,935,005	3,373,271	9,074,602	(3,860,403)
Debt Service	-	-	-	-	-	-
Commodities	60,357	604,998	606,998	108,077	274,369	(332,629)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	9,878,338	42,327,823	42,411,011	9,106,075	29,542,390	(12,868,621)
Net Change in Fund Balance	(2,695,596)	(1,423,355)	(1,423,355)	198,130	1,170,233	(23,143,654)
Actual Beginning Fund Balance	4,155,217	3,694,654	3,694,654	3,694,654	3,694,654	-
Ending Fund Balance	\$ 1,459,621	\$ 2,271,299	\$ 2,271,299	\$ 3,892,784	\$ 4,864,887	\$ (23,143,654)



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)

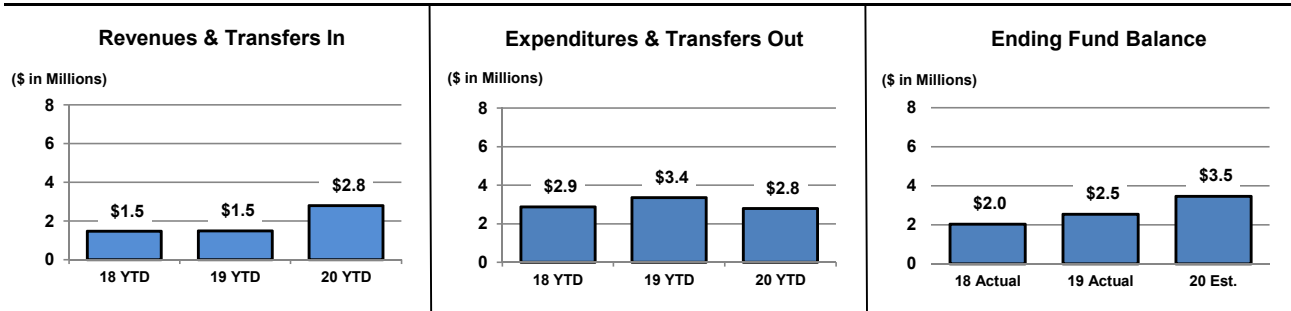
For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	2,918,878	8,760,504	9,050,504	3,051,150	7,587,399	(1,463,105)
Charges for Services	143,753	480,919	480,919	142,750	679,687	198,768
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	336	336
Reimbursements	5,652	21,565	21,565	6,083	23,349	1,784
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	825,000	825,000	-	825,000	-
Total Revenues & Transfers In	3,068,283	10,087,988	10,377,988	3,199,982	9,115,771	(1,262,218)
Expenditures & Transfers Out						
Personnel	\$ 2,183,108	\$ 8,962,792	\$ 9,074,299	\$ 1,991,937	\$ 7,363,066	\$ (1,711,232)
Contractuals	343,775	986,500	1,110,786	328,163	893,857	(216,929)
Debt Service	-	-	-	-	-	-
Commodities	34,246	305,000	359,207	39,432	237,177	(122,030)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,561,129	10,254,292	10,544,292	2,359,532	8,494,101	(2,050,191)
Net Change in Fund Balance	507,154	(166,304)	(166,304)	840,450	621,670	(3,312,409)
Actual Beginning Fund Balance	1,098,856	1,194,400	1,194,400	1,194,400	1,194,400	-
Ending Fund Balance	\$ 1,606,010	\$ 1,028,096	\$ 1,028,096	\$ 2,034,850	\$ 1,816,070	\$ (3,312,409)



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)

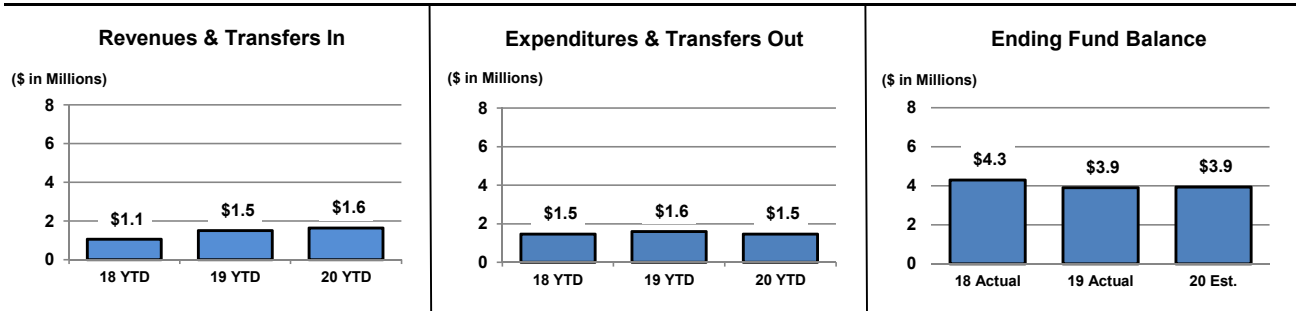
For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,469,797	6,967,077	6,967,077	2,776,707	7,188,693	221,616
Charges for Services	10,607	75,588	75,588	11,440	58,433	(17,155)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	4,500	29,510	29,510	-	52,099	22,589
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	448,240	448,240	-	381,363	(66,877)
Total Revenues & Transfers In	1,484,904	7,520,415	7,520,415	2,788,147	7,680,588	160,173
Expenditures & Transfers Out						
Personnel	\$ 501,963	\$ 2,240,893	\$ 2,240,893	\$ 489,734	\$ 1,828,604	\$ (412,289)
Contractuals	2,853,448	5,332,475	5,332,475	2,298,628	4,884,957	(447,518)
Debt Service	-	-	-	-	-	-
Commodities	1,715	47,889	47,889	1,049	12,857	(35,032)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	34,838	34,838	-	34,838	-
Total Expenditures & Transfers Out	3,357,126	7,656,095	7,656,095	2,789,412	6,761,256	(894,838)
Net Change in Fund Balance	(1,872,222)	(135,679)	(135,680)	(1,265)	919,332	(734,665)
Actual Beginning Fund Balance	2,025,837	2,535,186	2,535,186	2,535,186	2,535,186	-
Ending Fund Balance	\$ 153,615	\$ 2,399,507	\$ 2,399,506	\$ 2,533,921	\$ 3,454,518	\$ (734,665)



Health Grants

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



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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

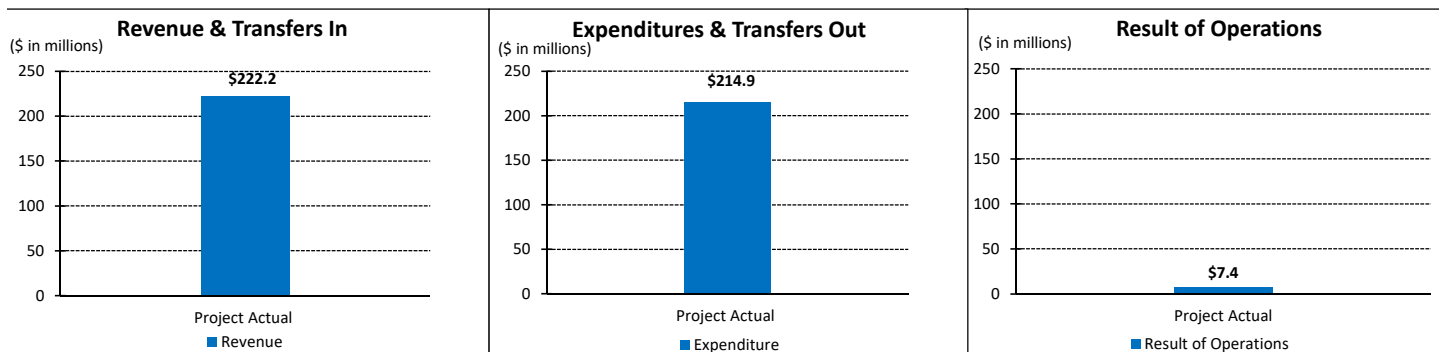
	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,410,753	6,120,344	6,164,950	1,534,229	4,880,755	(1,284,195)
Charges for Services	84,835	338,187	338,187	92,556	347,444	9,258
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(60)	23,856	23,856	112	7,046	(16,811)
Reimbursements	1,500	10,000	10,000	282	2,273	(7,728)
Use of Money & Property	0	-	-	-	22	22
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,497,029	6,492,387	6,536,993	1,627,179	5,237,540	(1,299,453)
Expenditures & Transfers Out						
Personnel	\$ 1,165,279	\$ 5,398,052	\$ 5,442,659	\$ 1,056,365	\$ 3,932,232	\$ (1,510,426)
Contractuals	370,687	1,211,982	1,200,395	303,533	1,023,687	(176,708)
Debt Service	-	-	-	-	-	-
Commodities	68,746	643,855	655,442	109,504	263,641	(391,801)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	500	-	-	-	-	-
Total Expenditures & Transfers Out	1,605,212	7,253,889	7,298,496	1,469,402	5,219,561	(2,078,935)
Net Change in Fund Balance	(108,183)	(761,502)	(761,502)	157,777	17,979	(3,378,388)
Actual Beginning Fund Balance	4,281,583	3,902,613	3,902,613	3,902,613	3,902,613	-
Ending Fund Balance	\$ 4,173,400	\$ 3,141,111	\$ 3,141,111	\$ 4,060,390	\$ 3,920,592	\$ (3,378,388)



INTRUST Bank Arena - Subfund

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

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



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

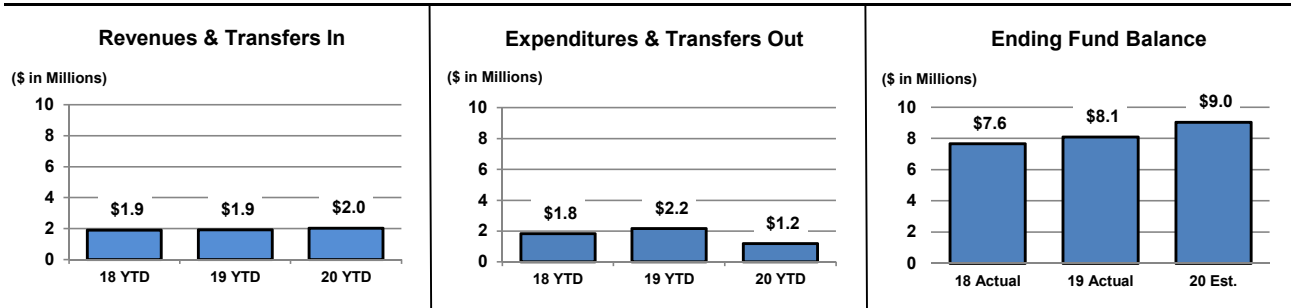
	Total Project				
	Budget		FY '05-FY '19 Amounts	FY 2020 Amounts	Total Amounts
	Original	Revised			
Revenues & transfers in					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Charges for service	-	-	9,193,904	310,861	\$ 9,504,765
Miscellaneous	-	-	571,775	32,719	\$ 604,494
Reimbursements	-	-	1,765,367	-	\$ 1,765,367
Other proceeds	-	-	4,143,493	-	\$ 4,143,493
Total revenues & transfers in	184,528,042	205,500,000	222,212,445	343,580	222,556,025
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/Shower	-	181,032	181,032	-	\$ 181,032
Kansas Pavilions - Paving	-	402,791	402,791	-	\$ 402,791
Arena Operations	-	3,300,933	5,664,147	315,985	\$ 5,980,132
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	9,227,354	4,025,000	\$ 13,252,354
Total expenditures & transfers out	184,528,042	211,408,448	214,852,752	4,340,985	219,193,737
Ending fund balance			\$ 7,359,693		\$ 3,362,288



Fleet Management

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

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



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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

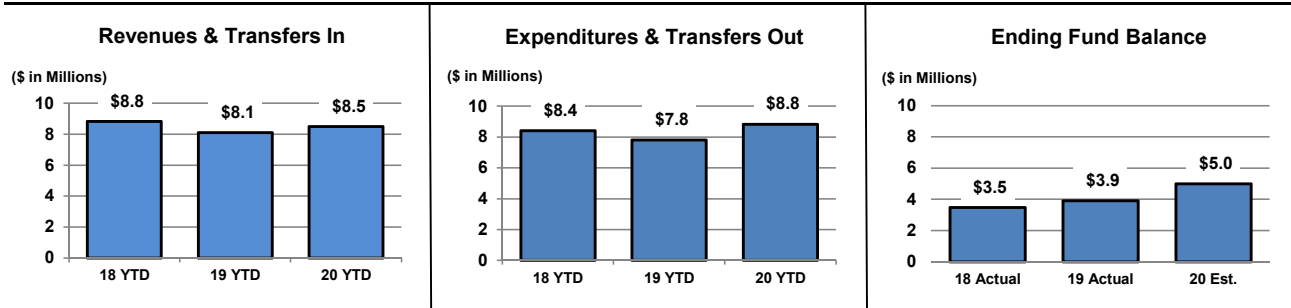
	2019 YTD		2020 YTD		Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	57,763	57,763	-	-	(57,763)
Charges for Services	1,906,400	8,434,274	8,434,274	1,969,725	8,276,882	(157,392)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,413	87,780	87,780	27,397	191,832	104,051
Reimbursements	10,716	44,084	44,084	10,816	44,389	304
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,918,529	8,623,901	8,623,901	2,007,938	8,513,102	(110,799)
Expenditures & Transfers Out						
Personnel	\$ 281,486	\$ 1,057,539	\$ 1,057,539	\$ 256,393	\$ 957,740	\$ (99,798)
Contractuals	248,506	683,111	680,711	256,078	819,121	138,410
Debt Service	-	-	-	-	-	-
Commodities	1,573,196	3,400,522	3,427,922	1,503,231	3,058,181	(369,741)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	57,435	5,078,768	5,053,768	(828,125)	2,745,368	(2,308,400)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,160,624	10,219,940	10,219,940	1,187,576	7,580,410	(2,639,530)
Net Change in Fund Balance	(242,094)	(1,596,038)	(1,596,038)	820,362	932,692	(2,750,329)
Actual Beginning Fund Balance	7,647,030	8,087,549	8,087,549	8,087,549	8,087,549	-
Ending Fund Balance	\$ 7,404,936	\$ 6,491,511	\$ 6,491,511	\$ 8,907,911	\$ 9,020,241	\$ (2,750,329)



Health/Dental Insurance Fund

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

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



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

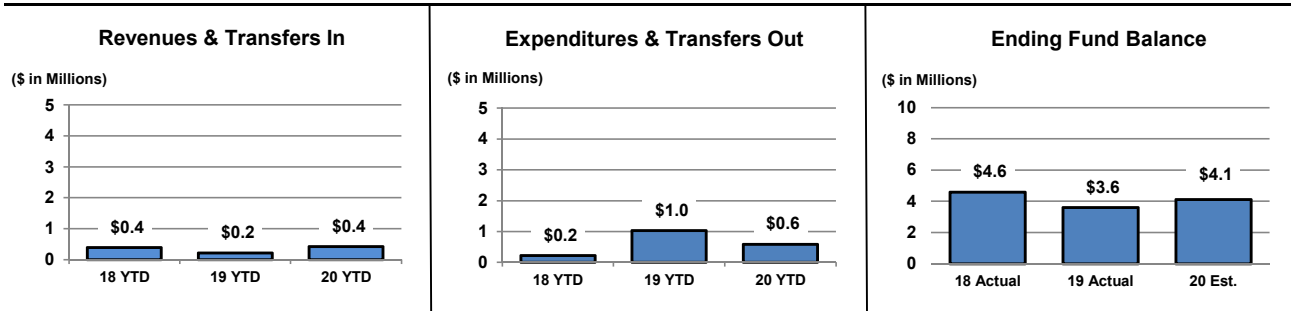
For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

	2019 YTD		2020 YTD		Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	8,094,844	38,656,706	38,656,706	8,486,685	37,091,753	(1,564,953)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	7,343	57,993	57,993	5,550	74,572	16,579
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	138,725	138,725	-	138,758	34
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	8,102,187	38,853,423	38,853,423	8,492,235	37,305,083	(1,548,340)
Expenditures & Transfers Out						
Personnel	\$ 53,589	\$ 305,501	\$ 305,501	\$ 46,810	\$ 185,128	\$ (120,373)
Contractuals	7,734,951	37,420,559	37,399,231	8,769,146	36,009,076	(1,390,154)
Debt Service	-	-	-	-	-	-
Commodities	10,183	-	21,328	8,656	30,000	8,672
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	7,798,723	37,726,060	37,726,060	8,824,612	36,224,204	(1,501,856)
Net Change in Fund Balance	303,465	1,127,363	1,127,363	(332,376)	1,080,879	(3,050,196)
Actual Beginning Fund Balance	3,469,744	3,911,929	3,911,929	3,911,929	3,911,929	-
Ending Fund Balance	\$ 3,773,209	\$ 5,039,292	\$ 5,039,292	\$ 3,579,553	\$ 4,992,808	\$ (3,050,196)



Workers' Compensation

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



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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

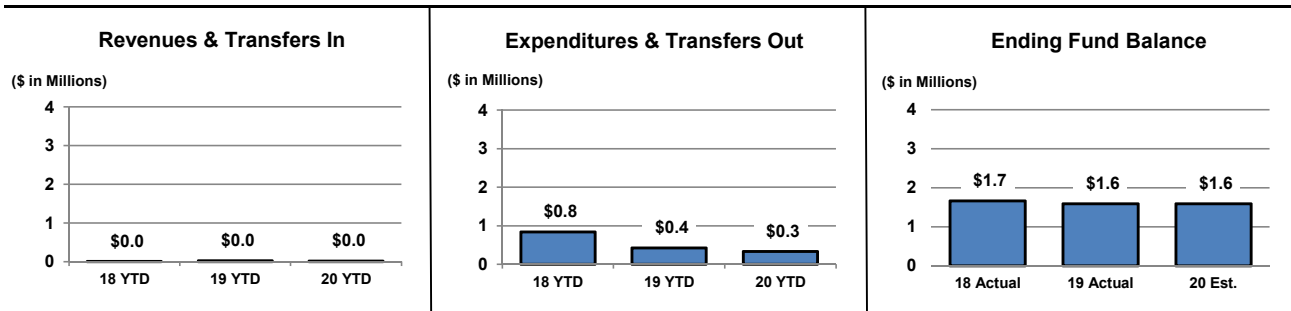
	2019 YTD		2020 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	208,833	1,834,691	1,834,691	415,829	1,782,638	(52,053)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	7,988	80	80	-	-	(80)
Reimbursements	-	2,494	2,494	100	22,163	19,669
Use of Money & Property	-	109,396	109,396	-	112,036	2,640
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	216,821	1,946,661	1,946,661	415,929	1,916,837	(29,824)
Expenditures & Transfers Out						
Personnel	\$ 91,341	\$ 268,819	\$ 268,819	\$ 58,797	\$ 214,220	\$ (54,599)
Contractuals	938,267	1,702,626	1,678,626	516,759	1,128,049	(550,577)
Debt Service	-	-	-	-	-	-
Commodities	-	-	24,000	13,881	62,643	38,643
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,029,608	1,971,445	1,971,445	589,436	1,404,911	(566,534)
Net Change in Fund Balance	(812,787)	(24,784)	(24,784)	(173,507)	511,926	(596,358)
Actual Beginning Fund Balance	4,580,372	3,608,349	3,608,349	3,608,349	3,608,349	-
Ending Fund Balance	\$ 3,767,585	\$ 3,583,565	\$ 3,583,565	\$ 3,434,842	\$ 4,120,275	\$ (596,358)



Risk Management

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

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



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

For the month ending March 31, 2020, with comparative actuals ending March 31, 2019

	2019 YTD		2020 YTD		Fiscal Year Estimates As of April 2020	Variance with Revised Budget Positive/Negative
	Annual Budgeted Amounts					
	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	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	12,500	-	-	-	3,395	3,395
Reimbursements	4,809	79,985	79,985	15,914	33,297	(46,688)
Use of Money & Property	-	18,863	18,863	-	18,464	(399)
Transfers In & Other Proceeds	-	832,711	832,711	-	1,138,856	306,145
Total Revenues & Transfers In	17,309	931,559	931,559	15,914	1,194,013	262,453
Expenditures & Transfers Out						
Personnel	\$ 666	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	413,947	1,490,872	1,490,872	330,077	1,187,244	(303,628)
Debt Service	-	-	-	-	-	-
Commodities	15,740	15,000	15,000	3,578	6,768	(8,232)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	430,352	1,505,872	1,505,872	333,655	1,194,012	(311,860)
Net Change in Fund Balance	(413,043)	(574,313)	(574,313)	(317,741)	0	(49,406)
Actual Beginning Fund Balance	1,662,226	1,588,072	1,588,072	1,588,072	1,588,072	-
Ending Fund Balance	\$ 1,249,183	\$ 1,013,759	\$ 1,013,759	\$ 1,270,331	\$ 1,588,072	\$ (49,406)



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2020

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Capital Projects

Capital Projects

2020
Quarter Financial Report

Capital Projects

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

- **2005:** Project budgets currently include \$2.7 million in remaining funding related to INTRUST Bank Arena, which opened in January 2010. This project will remain open for the life of the facility.
- **2006:** Project budgets include \$300,000 in available funding for one remaining active road project. This project is an agreement with the City of Wichita and does not have a start date.
- **2012:** Active 2012 projects include \$0.1 million in budgeted funding, with \$4,722 remaining for one drainage project that is scheduled for completion in 2020.
- **2013:** Active projects in the 2013 CIP include \$2.8 million in project funding, of which all funding is committed. The final 2013 project was scheduled for completion on December 31, 2018.
- **2015:** Project budgets currently include \$1.7 million in project funding, of which \$1.4 million is committed and \$0.3 million is available. The final 2015 projects will be active until January 2021.
- **2017:** Budgeted funding for the 2017 CIP totals \$9.3 million, with \$8.1 million committed and \$1.3 million available. Significant projects construction of the new Emergency Medical Services (EMS) Northeast Post, replacement of the rooftop HVAC unit at the Regional Forensic Science Center, and numerous bridge projects.
- **2018:** Budgeted funding for the 2018 CIP totals \$20.3 million, with \$18.6 million committed and \$1.7 million available. Significant current projects include the replacement of roofs and parking lots on

County-owned properties, as well as numerous road and bridge projects, including continuation of Phase I of the Interchange at I-235 & US-54.

- **2019:** Budgeted funding for the 2019 CIP totals \$20.1 million, with \$13.1 million committed and \$7.9 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 \$67.4 million with \$43.2 million committed and \$24.2 million available. Significant current projects include expanding the waiting room at the Adult Residential and Work Release Facility, expanding the courtroom on the eleventh floor of the Sedgwick County Courthouse, and numerous road and bridge projects.



Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2005									
Facility									
57011-551	Operations Reserve	Construction	Special LST	-	2,703,633	-	2,703,633	-	12/31/2060
	Annual Total			-	2,703,633	-	2,703,633	-	
2006									
Roads									
21763-231	R239 13th St N: 119-135th St N	Not Started	LST	300,000	300,000	-	300,000	-	TBD
	Annual Total			300,000	300,000	-	300,000	-	
2012									
Drainage									
23964-234	D21 Improve Drainage SW of Hayville-Dsgn	Design	Cash	-	145,000	140,278	4,722	6,857	03/31/2020
	Annual Total			-	145,000	140,278	4,722	6,857	
2013									
Facility									
17975-234	Update master control adult detention	Completed	Cash	2,022,322	2,806,434	2,806,434	-	-	12/31/2017
Bridges									
21578-231	B450 W 111th St S (C)	Completed	LST	49,000	35,462	35,462	-	-	12/31/2018
	Annual Total			2,071,322	2,841,896	2,841,896	-	-	





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



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2017									
Facility									
12003-230	Construct New EMS Northeast Post	Completed	Cash	1,465,799	1,465,799	932,786	533,013	-	03/31/2019
17001-230	Law Enforcement Training Center	Completed	Cash	5,500,000	6,126,222	5,874,250	251,972	18,435	12/31/2017
18001-230	District Attorney Carpeting-Downtown	Construction	Cash	247,762	247,762	14,281	233,481	-	12/31/2018
58001-230	NCAT Water Intrusion Repairs	Post-Construction & Occupancy	Cash	-	354,800	338,460	16,340	8,300	05/01/2019
91004-230	Rooftop HVAC Unit Replacement-RFSC	Completed	Cash	361,632	361,632	360,943	689	-	12/31/2018
Bridges									
21494-231	B485 151st St W over Ninnescah-17	Design	LST	350,000	287,800	201,700	86,100	-	01/01/2023
21503-231	B491 71st St. S. btw Webb&Greenwich-16+	Design	LST	227,005	227,005	154,154	72,851	-	01/01/2021
21504-231	B490 143rd St. E. btw Harry&Pawnee-16+	Design	LST	158,000	158,000	158,000	-	-	01/01/2021
21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Construction	LST	200,000	100,000	32,793	67,207	-	TBD
Annual Total				8,510,198	9,329,020	8,067,367	1,261,653	26,735	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2018									
Facility									
17004-230	Jail Annex	Completed	Cash	-	1,026,981	931,185	95,796	1,725	12/22/2018
20001-230	Replace Roof at PW Building on Stillwell	Completed	Cash	-	98,085	87,649	10,436	-	12/31/2018
52001-230	Parks Vault Type Toilet	Completed	Cash	-	53,686	52,143	1,543	-	04/08/2019
91005-230	Replace Parking Lots - County-owned prop	Ongoing	Cash	-	184,421	140,555	43,866	-	TBD
Roads									
21013-230	Cherese Woods Benefit District	Completed	Bond	-	333,000	239,899	93,101	-	03/01/2019
21486-231	North Junction Grants & RoW	Right Of Way Acquisition R/W	LST	-	500,000	-	500,000	-	12/31/2020
21488-231	R346 Paving of 61st St N 1/2 Mile	Completed	LST	-	693,488	652,962	40,526	49,099	01/17/2020
21489-231	R344 Widen Greenwich frm Harry to Pawnee	Construction	LST	-	850,000	315,744	534,256	-	TBD
21490-231	R343 Multi-Use Path, Rock-Derby to Mulv.	Construction	LST	-	250,000	231,840	18,160	173,000	TBD
21512-231	R334 Interchange at I-235 & US-54 Phase1	Completed	LST	40,012,823	11,600,000	11,600,000	-	-	12/31/2018
Bridges									
21499-231	B471 53rd St N btw 231st & 247th St W-17	Construction	Bond	700,000	785,589	748,180	37,409	370,237	05/01/2020
21532-231	B462 Biker/Ped Bridge/Repairs over WVCF	Completed	Cash	1,500,000	3,911,653	3,628,635	283,018	337,858	12/31/2017
Annual Total				42,212,823	20,286,903	18,628,792	1,658,111	931,920	



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	Design	Cash	-	1,750,000	203,692	1,546,308	246	08/01/2020
20002-230	Salt Storage Building at West Yard	Completed	Cash	-	200,000	125,945	74,055	18,000	12/31/2019
33004-230	JDF Security Cam Record & View Upgrade	Construction	Cash	-	786,860	773,119	13,741	78,432	04/30/2020
62001-230	ADA Compliance (from 2016 on)	Ongoing	Cash	712,132	1,079,558	613,864	465,693	5,570	12/31/2019
91006-230	ADF 1st Floor & Courthouse Space	Construction	Bond	-	6,714,688	5,263,267	1,451,421	1,063,255	02/28/2020
91007-230	Modernize ADF Elevators 6 & 8	Post-Construction & Occupancy	Cash	-	232,379	139,635	92,745	-	12/31/2019
91008-230	Security Camera Upgrade/Standardization	Post-Construction & Occupancy	Cash	-	570,200	542,195	28,005	35,436	12/31/2019
93001-230	County Administration Building	Not Started	Cash	-	3,000,000	62,554	2,937,446	-	TBD
Drainage									
23002-230	D21 Design Ph. 1 Drainage SW of Hysville	Ongoing	Cash	-	38,205	38,205	-	-	TBD
Roads									
21482-231	R352 Repair Pavement 127th E	Completed	LST	-	150,000	150,000	-	-	06/30/2019
21485-231	R345 Multi-Use Path on Rock Rd	Substantial Completion	LST	-	300,000	82,275	217,725	22,683	01/09/2020



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2019									
Bridges									
21474-231	B513 93rd N btwn 119th & 135th W	Design	LST	-	60,000	56,500	3,500	28,250	TBD
21481-231	B482 Redeck Hydraulic btwn 69th & 77th N	Completed	Bond	-	1,136,096	918,796	217,300	39,977	01/07/2020
21493-231	B488 215th St W btw 13th & 21st St N-17	Construction	Bond	100,000	1,200,000	1,058,199	141,801	582,337	05/01/2020
21495-231	B484 95th St S btw Broadway & KTA-17	Construction	Bond	100,000	2,208,200	1,715,704	492,496	961,694	01/01/2021
21498-231	B473 Broadway btw 117th & 125th N-17	Construction	Bond	1,700,000	1,500,000	1,320,813	179,187	691,182	06/01/2020
Annual Total				2,612,132	20,926,186	13,064,762	7,861,423	3,527,062	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2020									
Facility									
13001-230	Outdoor Warning Device 2017	Ongoing	Cash	110,000	444,500	196,175	248,325	-	TBD
19001-230	11th Floor Courtroom Expansion	Design	Cash	-	173,057	132,882	40,175	15,930	TBD
33005-230	Adult Res & WR Waiting Room Expansion	Design	Cash	-	198,086	18,085	180,001	-	TBD
91002-230	Replace Roofs County Owned Buildings-16	Ongoing	Cash	169,968	211,592	157,789	53,803	-	TBD
91009-230	Energy Savings	Not Started	Cash	-	225,486	-	225,486	-	TBD
Drainage									
23001-230	D25 WVCFC System Major Maint & Repair	Ongoing	Cash	500,000	2,000,000	555,957	1,444,043	30,904	TBD



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2020									
Roads									
21471-231	R353 Ridge Rd Shlder from 53rd to 69th N	Design	LST	-	115,000	110,550	4,450	-	12/31/2023
21472-231	R351 Intersection Impvmt 55th S Meridian	Design	Bond	-	1,350,000	-	1,350,000	-	08/31/2020
21473-231	R350 County Rds Gravel/Cold Mix Rplmnt	Not Started	LST	-	1,500,000	-	1,500,000	-	TBD
21483-231	R349 Aviation Pathway Derby to ICT Ph 3	Construction	LST	-	330,000	30,000	300,000	30,000	12/31/2019
21484-231	R348 Pave 135th W north of 53rd N	Right Of Way Acquisition R/W	LST	-	1,550,000	46,760	1,503,240	-	TBD
21501-231	R328 NW Bypass RoW Acquisition K-254 '17	Right Of Way Acquisition R/W	LST	661,000	1,300,000	1,300,000	-	325,000	12/31/2020
21502-231	R264 Improve Drainage County RoW 2017+	Construction	LST	500,000	2,100,000	1,183,361	916,639	172,501	TBD
21513-231	R331 Traffic Control Maint & Const-2016+	Construction	LST	1,100,000	2,800,000	2,157,213	642,787	-	TBD
21514-231	R175 Preventive Maintenance-2016+	Construction	LST	19,916,667	46,715,967	35,230,230	11,485,738	607,791	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Construction	LST	400,000	956,277	733,844	222,433	20,940	TBD



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2020									
Bridges									
21461-231	B510 71st S btwn Webb & Greenwich pt 2	Not Started	Bond	-	850,000	-	850,000	-	TBD
21462-231	B507 Greenwich btwn 117th & 125th N.	Design	LST	-	50,000	48,000	2,000	-	12/31/2022
21463-231	B506 85th St N btwn Oliver & Woodlawn	Design	LST	-	70,000	62,500	7,500	9,375	12/31/2022
21464-231	B505 Rehab Ridge Rd over Arkansas Riv	Not Started	LST	-	60,000	-	60,000	-	TBD
21465-231	B504 Rehab on 151st W over Arkansas Riv.	Not Started	LST	-	60,000	-	60,000	-	TBD
21466-231	B494 143rd St E btwn 69th & 77th N	Design	LST	-	50,000	45,000	5,000	-	12/31/2022
21467-231	B492 103rd St S btwn 103rd & 119th W	Right Of Way Acquisition R/W	LST	-	100,000	-	100,000	-	TBD
21468-231	B491 71st S S btwn Webb & Greenwich pt.1	Design	Bond	-	850,000	-	850,000	-	05/31/2021
21469-231	B490 Replace on 143rd E north of Pawnee	Design	Bond	-	850,000	725,117	124,883	-	12/31/2020
21470-231	B485 Replace on 151st W over Ninnescah	Design	LST	-	50,000	-	50,000	-	12/31/2022
21475-231	B501 103rd S btwn Ridge & Hoover	Design	LST	-	150,000	45,600	104,400	4,560	TBD
21476-231	B500 103rd S btwn 119th & 135th W	Design	LST	-	150,000	49,800	100,200	1,800	TBD
21477-231	B497 Ridge btwn 39th & 47th S.	Design	LST	-	153,000	53,000	100,000	13,633	TBD
21478-231	B496 183rd W btwn 45th & 53rd N	Design	LST	-	200,000	92,355	107,645	13,853	TBD
21479-231	B495 247th W btwn 77th & 85th N	Design	Bond	-	700,000	48,400	651,600	-	TBD



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2020									
21480-231	B493 199th W btwn Central & 13th N	Design	LST	-	197,000	84,000	113,000	-	TBD
21505-231	B489 Hydraulic btw 111th & 119th St. S.	Design	LST	200,000	899,995	103,755	796,240	-	01/01/2022
Annual Total				23,557,635	67,409,961	43,210,374	24,199,587	1,246,287	
Total All Years				81,941,100	125,643,049	87,356,936	38,286,113	5,907,708	



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	11,429,885	6,535,209	4,894,676	2,645,427
	Sales Tx Road/Bridge	1,500,000	3,911,653	3,628,635	283,018	337,658
	Sales Tx Road/Bridge	66,489,995	77,587,081	56,250,849	21,336,232	1,641,333
	Sales Tx Road/Bridge	-	975,000	975,000	-	-
	Fire Dist Spec Equip	-	1,750,000	203,692	1,546,308	246
	Bldg & Equipment	257,740	-	-	-	-
	Bldg & Equipment	-	37,963,072	37,963,072	-	-
	Str Bdge & Oth Const	3,750	203,767	200,017	3,750	-
	Arena Construction	-	4,690,428	1,986,795	2,703,633	-
	Capital Improvements	-	7,047,688	5,503,166	1,544,522	1,063,255
	Capital Improvements	11,089,615	22,159,405	15,164,028	6,995,376	219,589
	Capital Improvements	37,784	2,811,096	2,676,563	134,533	31,477
	Total All Funds	\$ 81,978,884	\$ 170,529,075	\$ 131,087,026	\$ 39,442,049	\$ 5,939,185
Summary Total by Project Type						
	Bridges	5,857,755	17,619,750	11,937,663	5,682,087	3,208,638
	Drainage	500,000	2,183,205	734,440	1,448,765	37,761
	Facility	10,885,139	74,911,887	62,522,977	12,388,910	1,276,805
	Roads	64,735,990	75,814,233	55,891,946	19,922,287	1,415,981
	Total All Project Types	\$ 81,978,884	\$ 170,529,075	\$ 131,087,026	\$ 39,442,049	\$ 5,939,185



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2020

To Provide Quality Public Services

Division of Finance - 316-660-7591

525 N. Main #823 - Wichita, KS 67203

Fund Statements

2020
Quarter Financial Report

Fund Statements

Fund Statements

Government-Wide Financial Statements

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

Highlights of the government-wide financial statements as of and for the period ending March 31, 2020 are as follows:

- Total assets of the County exceeded liabilities by \$555.0 million, representing net position. Of this amount, \$21.1 million is reported as unrestricted net position.
- The largest portion of the County's net position (84.1%) 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 \$51.1 million, reflecting the extent to which various County functions are supported by other general revenue streams, including property tax, sales taxes, other taxes, and investment earnings. The net deficiency of program revenues under expenses is offset by general revenues and transfers of \$111.7 million, resulting in a \$60.6 million, or 12.3%, increase in net position since the first of the year.

Combined Financial Statements

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

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

Individual fund data for the Internal Service Funds is provided in the form of combining statements as presented on pages 80-31 of this report.

Highlights of the financial statements for the governmental and proprietary funds as of and for the period ending March 31, 2020 are as follows:



- Fund balances for the governmental funds totaled \$223.9 million, an increase of \$60.5 million since the end of 2019. The following table depicts the financial position at March 31 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund Type	March 31, 2020 Fund Balance	Change in Fund Balance
General	\$ 109,071,729	\$ 37,367,693
Fed/State Assistance	27,781,782	5,608,542
Public Building Commission	534,985	(705,084)
Debt Service	6,994,970	4,842,174
Debt Proceeds	9,499,911	(3,043,576)
Other	70,065,711	16,475,274
Totals	\$ 223,949,088	\$ 60,545,023

- Governmental funds revenues were \$146.0 million for the period ending March 31, 2020, an increase of \$13.5 million compared to 2019. Property tax revenue was up \$5.9 million from the same time period last year. Intergovernmental revenue increased \$6.7 million and charges for services increased \$2.5 million from 2019 to 2020. Investment income decreased by \$0.4 million for 2020.
- Governmental funds expenditures were \$85.5 million as of March 31, 2020, an increase of \$6.4 million from the same period last year. General government expenditures increased \$2.2 million from 2019 to 2020. Public safety expenditures increased \$1.2 million. Culture and recreation expenses decreased \$0.2 million from last year and debt service expenses decreased \$0.1 million from last year.
- The unrestricted fund balances of the governmental funds totaled \$135.7 million, which is available for meeting current budget obligations and spending at the government’s discretion.
- Fund balance of the Public Building Commission (PBC) fund totaled \$0.5 million, a decrease of \$0.7 million since the end of 2019. The PBC fund is a special revenue fund to account for revenues and expenditures derived from direct financing leases.
- Fund balance of the Debt Service Fund totaled \$7.0 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 \$9.5 million, a decrease of \$3.0 million since the end of 2019.
- Net position of the Arena Fund (the County’s only Enterprise Fund) totaled \$145.0 million at March 31. Of this amount, \$141.7 million is invested in capital assets and \$3.4 million represents unrestricted net position.
- Net position of the Internal Service Funds totaled nearly \$30.3 million. Of this amount, \$9.3 million is invested in capital assets and \$21.0 million represents unrestricted net position.



SEDGWICK COUNTY, KANSAS

Statement of Net Position

March 31, 2020

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash, including investments	\$ 238,310,321	\$ 3,362,288	\$ 241,672,609
Receivables, net	166,948,643	-	166,948,643
Due from other agencies	242,481	-	242,481
Inventories, at cost	623,827	-	623,827
Prepaid items	2,175,489	-	2,175,489
Restricted assets:			
Cash, including investments	516,802	-	516,802
Capital assets:			
Land and construction in progress	55,070,768	13,038,358	68,109,126
Other capital assets, net of depreciation	365,392,287	128,663,714	494,056,001
Total assets	829,280,618	145,064,360	974,344,978
Deferred Outflows of Resources			
Deferred refunding	112,213	-	112,213
Deferred outflows-pensions	21,485,042	-	21,485,042
Total deferred outflows of resources	21,597,255	-	21,597,255
Liabilities			
Accounts payable and other current liabilities	3,643,954	-	3,643,954
Accrued interest payable	1,861,125	-	1,861,125
Unearned revenue	41,846,830	-	41,846,830
Due to other entities	64,911	-	64,911
Noncurrent liabilities:			
Due within one year	19,852,596	-	19,852,596
Due in more than one year	300,913,924	-	300,913,924
Total liabilities	368,183,340	-	368,183,340
Deferred Inflows of Resources			
Deferred property tax revenue	66,977,879	-	66,977,879
Deferred inflows-other postemployment benefits	401,681	-	401,681
Deferred inflows-pensions	5,362,162	-	5,362,162
Total deferred inflows of resources	72,741,722	-	72,741,722
Net Position			
Net investment in capital assets	325,216,453	-	325,216,453
Invested in capital assets	-	141,702,072	141,702,072
Restricted for:			
Capital improvements	16,288,954	-	16,288,954
Debt service	8,915,372	-	8,915,372
Federal/State assistance	9,608,084	-	9,608,084
Community Development	2,457,646	-	2,457,646
Equipment and technology improvements	905,007	-	905,007
Fire protection	12,332,958	-	12,332,958
Court operations	2,599,812	-	2,599,812
Other purposes	13,901,136	-	13,901,136
Unrestricted (Deficit)	17,727,389	3,362,288	21,089,677
Total net position	\$ 409,952,811	\$ 145,064,360	\$ 555,017,171



SEDGWICK COUNTY, KANSAS

Statement of Activities

For the Three Months Ended March 31, 2020

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	
Primary government:				
Governmental activities:				
General government	\$ 15,261,819	\$ 4,753,489	\$ 49,732	\$ -
Public safety	40,030,466	6,194,131	4,969,194	-
Public works	3,337,556	1,201,054	1,701,491	293,960
Health and welfare	13,124,056	3,827,706	10,403,902	-
Cultural and recreation	5,957,718	59,153	-	-
Community development	3,139,386	4,111	127,281	-
Interest on long-term debt	2,289,334	-	-	-
Total governmental activities	83,140,335	16,039,644	17,251,600	293,960
Business-type activities:				
Arena	1,578,090	32,719	-	-
Total business-type activities	1,578,090	32,719	-	-
Total primary government	\$ 84,718,425	\$ 16,072,363	\$ 17,251,600	\$ 293,960

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
\$ (10,458,598)	\$ -	\$ (10,458,598)
(28,867,141)	-	(28,867,141)
(141,051)	-	(141,051)
1,107,552	-	1,107,552
(5,898,565)	-	(5,898,565)
(3,007,994)	-	(3,007,994)
(2,289,334)	-	(2,289,334)
<u>(49,555,131)</u>	<u>-</u>	<u>(49,555,131)</u>
-	(1,545,371)	(1,545,371)
-	(1,545,371)	(1,545,371)
<u>(49,555,131)</u>	<u>(1,545,371)</u>	<u>(51,100,502)</u>
99,208,615	-	99,208,615
7,873,565	-	7,873,565
955,025	-	955,025
3,642,926	-	3,642,926
<u>111,680,131</u>	<u>-</u>	<u>111,680,131</u>
<u>62,125,000</u>	<u>(1,545,371)</u>	<u>60,579,629</u>
<u>347,827,811</u>	<u>146,609,731</u>	<u>494,437,542</u>
<u>\$ 409,952,811</u>	<u>\$ 145,064,360</u>	<u>\$ 555,017,171</u>



SEDGWICK COUNTY, KANSAS

Balance Sheet
Governmental Funds

March 31, 2020

(with comparative totals for March 31, 2019)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
Assets:			
Cash, including investments	\$ 100,835,875	\$ 27,211,870	\$ 18,183
Restricted investment	-	-	516,802
Advance receivable	4,316,433	-	-
Due from other funds	-	-	-
Due from other agencies	-	-	-
Accounts receivable	276,272	1,020,320	-
Property tax receivable	47,176,358	-	-
Sales tax receivable	2,751,014	-	-
Interest receivable	690,203	-	-
Prepaid items	2,175,489	-	-
Lease receivable	-	-	85,115,580
Notes receivable	702,033	-	-
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	-	125,119	-
Total assets	\$ 158,923,677	\$ 28,357,309	\$ 85,650,565
Liabilities:			
Accounts payable	2,675,590	574,766	-
Due to other funds	-	-	-
Advance payable	-	-	-
Due to other entities	-	761	-
Total liabilities	2,675,590	575,527	-
Deferred Inflows of Resources:			
Deferred property tax revenue	47,176,358	-	-
Unavailable revenue - accounts receivable	-	-	-
Deferred lease receivable	-	-	85,115,580
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	47,176,358	-	85,115,580
Fund balances:			
Nonspendable:			
Inventories	\$ -	\$ 125,119	\$ -
Advance receivable	4,316,433	-	-
Notes receivable	702,033	-	-
Prepaid items	2,175,489	-	-
Restricted:			
General Government	5,015,616	-	-
Debt Service	-	-	18,183
Public Safety	-	2,435,622	-
Public Works	-	-	-
Health and Welfare	-	7,040,299	-
Culture and Recreation	-	-	-
Community Development	-	4,179,655	516,802
Capital Outlay	-	-	-
Committed:			
Public Safety	-	345,139	-
Capital Outlay	-	-	-
Health and Welfare	-	1,542,442	-
Assigned:			
General Government	8,113,230	-	-
Public Safety	-	1,531,821	-
Public Works	-	-	-
Health and Welfare	-	10,565,134	-
Community Development	-	16,546	-
Capital Outlay	-	-	-
Unassigned	88,748,928	5	-
Total fund balance	109,071,729	27,781,782	534,985
Total liabilities, deferred inflows of resources and fund balances	\$ 158,923,677	\$ 28,357,309	\$ 85,650,565



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2020	2019
\$ 6,994,970	\$ 8,751,940	\$ 69,758,259	\$ 213,571,097	\$ 190,869,558
-	-	-	516,802	501,851
-	-	-	4,316,433	4,557,071
-	779,471	-	779,471	1,569,917
-	-	242,481	242,481	341,375
-	-	2,918,082	4,214,674	3,638,245
3,609,267	-	16,192,254	66,977,879	63,168,750
-	-	2,751,016	5,502,030	5,083,441
-	-	-	690,203	947,893
-	-	-	2,175,489	2,252,089
-	-	-	85,115,580	87,610,954
-	-	-	702,033	936,044
-	-	-	-	-
1,903,909	-	-	1,903,909	2,427,785
1,833,645	-	-	1,833,645	1,847,356
-	-	303,642	428,761	523,192
\$ 14,341,791	\$ 9,531,411	\$ 92,165,734	\$ 388,970,487	\$ 366,275,521
-	31,500	296,478	3,578,334	3,159,402
-	-	779,471	779,471	1,569,917
-	-	4,316,433	4,316,433	4,557,071
-	-	64,150	64,911	16,650
-	31,500	5,456,532	8,739,149	9,303,040
3,609,267	-	16,192,254	66,977,879	63,168,750
-	-	451,237	451,237	1,146,269
-	-	-	85,115,580	87,610,954
3,737,554	-	-	3,737,554	4,275,141
7,346,821	-	16,643,491	156,282,250	156,201,114
\$ -	\$ -	\$ 303,642	\$ 428,761	523,192
-	-	-	4,316,433	4,557,071
-	-	-	702,033	936,044
-	-	-	2,175,489	2,252,089
-	-	2,487,097	7,502,713	5,422,400
6,994,970	-	25,790	7,038,943	9,533,514
-	-	17,344,720	19,780,342	18,819,928
-	-	3,054,140	3,054,140	3,655,816
-	-	3,163,645	10,203,944	8,730,813
-	-	96,087	96,087	47,448
-	-	2,497,074	7,193,531	7,028,898
-	9,499,911	16,288,954	25,788,865	19,614,853
-	-	5,035,743	5,380,882	-
-	-	10,165,074	10,165,074	10,736,473
-	-	-	1,542,442	1,156,812
-	-	-	8,113,230	8,662,005
-	-	417,736	1,949,557	898,039
-	-	646,937	646,937	646,937
-	-	-	10,565,134	7,920,564
-	-	-	16,546	8,985
-	-	9,330,598	9,330,598	9,198,502
-	-	(791,526)	87,957,407	80,420,984
6,994,970	9,499,911	70,065,711	223,949,088	200,771,367
\$ 14,341,791	\$ 9,531,411	\$ 92,165,734	\$ 388,970,487	\$ 366,275,521



SEDGWICK COUNTY, KANSAS

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

*For the Three Months Ended March 31, 2020
(with comparative totals for the three months ended March 31, 2019)*

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission Fund</u>
Revenues			
Property taxes	\$ 69,814,860	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	7,873,565	-	-
Special assessments	-	-	-
Other taxes	101,513	634	-
Intergovernmental	149,179	14,919,719	-
Charges for services	2,944,785	3,817,233	196,250
Uses of money and property	2,974,591	882	638,743
Fines and forfeits	80,318	2,140	-
Licenses and permits	1,676,093	-	-
Other	535,523	46,966	-
Total revenues	<u>86,150,427</u>	<u>18,787,574</u>	<u>834,993</u>
Expenditures			
Current:			
General government	11,398,155	-	-
Public safety	24,809,208	2,394,089	-
Public works	242,936	-	-
Health and welfare	1,799,866	10,596,004	-
Cultural and recreation	5,109,371	-	-
Community Development	629,065	191,901	-
Debt service:			
Principal	-	-	585,000
Interest and fiscal charges	-	-	955,077
Debt issuance costs	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>43,988,601</u>	<u>13,181,994</u>	<u>1,540,077</u>
Excess (deficiency) of revenues over (under) expenditures	<u>42,161,826</u>	<u>5,605,580</u>	<u>(705,084)</u>
Other financing sources (uses)			
Transfers from other funds	2,850	2,962	-
Transfers to other funds	(4,796,983)	-	-
Total other financing sources (uses)	<u>(4,794,133)</u>	<u>2,962</u>	<u>-</u>
Net change in fund balances	37,367,693	5,608,542	(705,084)
Fund balances, beginning of year	<u>71,704,036</u>	<u>22,173,240</u>	<u>1,240,069</u>
Fund balances, end of period	<u>\$ 109,071,729</u>	<u>\$ 27,781,782</u>	<u>\$ 534,985</u>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2020	2019
\$ 5,486,629	\$ -	\$ 23,907,126	\$ 99,208,615	\$ 94,812,343
-	-	\$ 807,668	807,668	744,709
-	-	\$ -	7,873,565	7,258,437
293,960	-	\$ -	293,960	306,168
-	-	\$ 45,210	147,357	128,864
24,182	-	\$ 2,936,813	18,029,893	11,350,195
-	-	\$ 6,597,342	13,555,610	11,097,439
-	24,555	\$ 4,155	3,642,926	4,036,747
-	-	\$ -	82,458	38,452
-	-	\$ 5,280	1,681,373	1,929,363
-	-	\$ 137,714	720,203	849,387
<u>5,804,771</u>	<u>24,555</u>	<u>34,441,308</u>	<u>146,043,628</u>	<u>132,552,104</u>
-	31,829	1,447,120	12,877,104	10,684,413
-	-	11,572,029	38,775,326	37,561,643
-	-	2,828,826	3,071,762	3,263,821
-	-	1,227,592	13,623,462	13,545,198
-	-	7,984	5,117,355	5,358,747
-	-	2,042,806	2,863,772	2,959,008
-	-	-	585,000	575,000
1,712,825	-	-	2,667,902	2,811,683
-	-	-	-	270
-	-	<u>5,916,922</u>	<u>5,916,922</u>	<u>2,353,375</u>
<u>1,712,825</u>	<u>31,829</u>	<u>25,043,279</u>	<u>85,498,605</u>	<u>79,113,158</u>
<u>4,091,946</u>	<u>(7,274)</u>	<u>9,398,029</u>	<u>60,545,023</u>	<u>53,438,946</u>
750,228	139,097	7,080,101	7,975,238	4,747,226
-	(3,175,399)	(2,856)	(7,975,238)	(4,747,226)
<u>750,228</u>	<u>(3,036,302)</u>	<u>7,077,245</u>	<u>-</u>	<u>-</u>
4,842,174	(3,043,576)	16,475,274	60,545,023	53,438,946
<u>2,152,796</u>	<u>12,543,487</u>	<u>53,590,437</u>	<u>163,404,065</u>	<u>147,332,421</u>
<u>\$ 6,994,970</u>	<u>\$ 9,499,911</u>	<u>\$ 70,065,711</u>	<u>\$ 223,949,088</u>	<u>\$ 200,771,367</u>



SEDGWICK COUNTY, KANSAS

Statement of Net Position Proprietary Funds March 31, 2020

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
<u>Assets</u>		
Current assets:		
Cash, including investments	\$ 3,362,288	\$ 24,739,224
Accounts receivable	-	8,690
Inventories, at cost	-	195,066
Total current assets	3,362,288	24,942,980
Noncurrent assets:		
Capital assets:		
Land	13,038,358	40,580
Buildings and improvements	166,725,360	8,319,354
Machinery and equipment	8,116,166	31,008,870
Construction in progress	4,072,098	-
Less accumulated depreciation	(50,249,910)	(30,087,522)
Total capital assets (net of accumulated depreciation)	141,702,072	9,281,282
Total assets	145,064,360	34,224,262
<u>Liabilities</u>		
Current liabilities:		
Accounts payable	-	65,620
Estimated claims costs payable	-	2,100,000
Total current liabilities	-	2,165,620
Noncurrent liabilities:		
Estimated claims costs payable	-	1,776,300
Total liabilities	-	3,941,920
<u>Net position</u>		
Investment in capital assets	141,702,072	9,281,282
Unrestricted	3,362,288	21,001,060
Total net position	145,064,360	30,282,342
Total liabilities and net position	\$ 145,064,360	\$ 34,224,262



SEDGWICK COUNTY, KANSAS

Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Three Months Ended March 31, 2020

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
Operating revenues:		
Charges for services	\$ -	\$ 10,872,239
Other revenue	32,719	34,177
Total operating revenues	32,719	10,906,416
Operating expenses:		
Salaries and benefits	-	321,647
Contractual services	315,985	529,060
Utilities	-	13,596
Supplies and fuel	-	743,057
Administrative charges	-	57,765
Depreciation expense	1,262,105	596,861
Claims expense	-	9,195,262
Total operating expenses	1,578,090	11,457,248
Operating loss	(1,545,371)	(550,832)
Nonoperating revenues:		
Total nonoperating revenues	-	25,600
Income loss before transfers	(1,545,371)	(525,232)
Transfers:		
Transfers from other funds	-	-
Transfers to other funds	-	-
Change in net position	(1,545,371)	(525,232)
Net position, beginning of year	146,609,731	30,807,574
Net position, end of period	\$ 145,064,360	\$ 30,282,342



SEDGWICK COUNTY, KANSAS

*Combining Balance Sheet
Nonmajor Governmental Funds
March 31, 2020*

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2020	2019
Assets:					
Cash, including investments	\$ 32,569,434	\$ 25,790	\$ 37,163,035	\$ 69,758,259	\$ 61,680,506
Due from other agencies	-	-	242,481	242,481	341,352
Accounts receivable	2,918,082	-	-	2,918,082	2,303,502
Property tax receivable	16,192,254	-	-	16,192,254	14,862,661
Sales tax receivable	-	-	2,751,016	2,751,016	2,541,721
Inventories, at cost	303,642	-	-	303,642	408,658
Total assets	\$ 51,983,412	\$ 25,790	\$ 40,156,532	\$ 92,165,734	\$ 82,138,400
Liabilities:					
Accounts payable	228,950	-	67,528	296,478	982,344
Due to other funds	-	-	779,471	779,471	1,569,917
Advance payable	-	-	4,316,433	4,316,433	4,557,071
Due to other entities	64,150	-	-	64,150	16,650
Total liabilities	293,100	-	5,163,432	5,456,532	7,125,982
Deferred Inflows of Resources:					
Deferred property tax revenue	16,192,254	-	-	16,192,254	14,862,661
Unavailable revenue - accounts receivable	451,237	-	-	451,237	1,146,269
Total deferred inflows of resources	16,643,491	-	-	16,643,491	16,008,930
Fund balances:					
Nonspendable:					
Inventories	\$ 303,642	\$ -	\$ -	\$ 303,642	\$ 408,658
Restricted:					
General Government	2,487,097	-	-	2,487,097	1,754,297
Debt Service	-	25,790	-	25,790	25,790
Public Safety	17,344,720	-	-	17,344,720	15,608,639
Public Works	3,054,140	-	-	3,054,140	3,655,816
Health and Welfare	3,163,645	-	-	3,163,645	2,872,635
Culture and Recreation	96,087	-	-	96,087	47,448
Community Development	2,497,074	-	-	2,497,074	2,334,694
Capital Outlay	-	-	16,288,954	16,288,954	12,904,169
Committed:					
Public Safety	5,035,743	-	-	5,035,743	-
Capital Outlay	-	-	10,165,074	10,165,074	10,736,473
Assigned:					
Public Works	646,937	-	-	646,937	646,937
Public Safety	417,736	-	-	417,736	-
Capital Outlay	-	-	9,330,598	9,330,598	9,198,502
Unassigned	-	-	(791,526)	(791,526)	(1,190,570)
Total fund balance	35,046,821	25,790	34,993,100	70,065,711	59,003,488
Total liabilities, deferred inflows of resources and fund balances	\$ 51,983,412	\$ 25,790	\$ 40,156,532	\$ 92,165,734	\$ 82,138,400



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SEDGWICK COUNTY, KANSAS

Combining Balance Sheet Nonmajor Governmental Funds - Special Revenue Funds March 31, 2020

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Assets:				
Cash, including investments	\$ 2,497,074	\$ 1,581,377	\$ 3,044,624	\$ 1,541,727
Accounts receivable	-	-	2,907,575	-
Property tax receivable	3,063,264	1,292,939	1,865,463	955,806
Inventories, at cost	-	-	303,642	-
Total assets	\$ 5,560,338	\$ 2,874,316	\$ 8,121,304	\$ 2,497,533
Liabilities:				
Accounts payable	-	2,541	47,483	12,540
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
Total liabilities	-	2,541	47,483	12,540
Deferred Inflows of Resources:				
Deferred property tax revenue	3,063,264	1,292,939	1,865,463	955,806
Unavailable revenue - accounts receivable	-	-	451,237	-
Total deferred inflows of resources	3,063,264	1,292,939	2,316,700	955,806
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ 303,642	\$ -
Restricted:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	1,578,836	-	1,529,187
Culture and Recreation	-	-	-	-
Community Development	2,497,074	-	-	-
Committed:				
Public Safety	-	-	5,035,743	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	417,736	-
Unassigned	-	-	-	-
Total fund balance	2,497,074	1,578,836	5,757,121	1,529,187
Total liabilities, deferred inflows of resources and fund balances	\$ 5,560,338	\$ 2,874,316	\$ 8,121,304	\$ 2,497,533



Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 2,220,086	\$ 232,119	\$ 1,315,888	\$ 96,087	\$ 2,381,377	\$ 2,545,733
331	-	648	-	-	-
1,776,100	142,952	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,996,517</u>	<u>\$ 375,071</u>	<u>\$ 1,316,536</u>	<u>\$ 96,087</u>	<u>\$ 2,381,377</u>	<u>\$ 2,545,733</u>
-	399	3,446	-	20,327	117,904
-	-	-	-	-	-
64,150	-	-	-	-	-
<u>64,150</u>	<u>399</u>	<u>3,446</u>	<u>-</u>	<u>20,327</u>	<u>117,904</u>
1,776,100	142,952	-	-	-	-
-	-	-	-	-	-
<u>1,776,100</u>	<u>142,952</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	2,361,050	2,427,829
1,995,877	(13,037)	1,071,300	-	-	-
-	-	-	-	-	-
-	-	-	96,087	-	-
-	-	-	-	-	-
-	-	-	-	-	-
160,390	244,757	241,790	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,156,267</u>	<u>231,720</u>	<u>1,313,090</u>	<u>96,087</u>	<u>2,361,050</u>	<u>2,427,829</u>
<u>\$ 3,996,517</u>	<u>\$ 375,071</u>	<u>\$ 1,316,536</u>	<u>\$ 96,087</u>	<u>\$ 2,381,377</u>	<u>\$ 2,545,733</u>

(Continued)



SEDGWICK COUNTY, KANSAS

Combining Balance Sheet (continued) Nonmajor Governmental Funds - Special Revenue Funds March 31, 2020

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Assets				
Cash, including investments	\$ 55,622	\$ 1,587,743	\$ 171,983	\$ 50,900
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
Total assets	\$ 55,622	\$ 1,587,743	\$ 171,983	\$ 50,900
Liabilities:				
Accounts payable	-	5,653	-	-
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
Total liabilities	-	5,653	-	-
Deferred Inflows of Resources:				
Deferred property tax revenue	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ -	\$ -
Restricted:				
General Government	-	1,582,090	-	-
Public Safety	-	-	171,983	50,900
Public Works	-	-	-	-
Health and Welfare	55,622	-	-	-
Culture and Recreation	-	-	-	-
Community Development	-	-	-	-
Committed:				
Public Safety	-	-	-	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	55,622	1,582,090	171,983	50,900
Total liabilities, deferred inflows of resources and fund balances	\$ 55,622	\$ 1,587,743	\$ 171,983	\$ 50,900



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2020	2019
\$ 905,060	\$ 12,311,312	\$ 30,722	\$ 32,569,434	\$ 26,743,935
-	9,528	-	2,918,082	2,303,502
-	7,095,730	-	16,192,254	14,862,661
-	-	-	303,642	408,658
<u>\$ 905,060</u>	<u>\$ 19,416,570</u>	<u>\$ 30,722</u>	<u>\$ 51,983,412</u>	<u>\$ 44,318,756</u>
53	18,405	199	228,950	572,180
-	-	-	-	746,975
-	-	-	64,150	16,650
<u>53</u>	<u>18,405</u>	<u>199</u>	<u>293,100</u>	<u>1,335,805</u>
-	7,095,730	-	16,192,254	14,862,661
-	-	-	451,237	1,146,269
-	7,095,730	-	16,643,491	16,008,930
\$ -	\$ -	\$ -	\$ 303,642	\$ 408,658
905,007	-	-	2,487,097	1,754,297
-	12,302,435	30,523	17,344,720	15,608,639
-	-	-	3,054,140	3,655,816
-	-	-	3,163,645	2,872,635
-	-	-	96,087	47,448
-	-	-	2,497,074	2,334,694
-	-	-	5,035,743	-
-	-	-	646,937	646,937
-	-	-	417,736	-
-	-	-	-	(355,103)
<u>905,007</u>	<u>12,302,435</u>	<u>30,523</u>	<u>35,046,821</u>	<u>26,974,021</u>
<u>\$ 905,060</u>	<u>\$ 19,416,570</u>	<u>\$ 30,722</u>	<u>\$ 51,983,412</u>	<u>\$ 44,318,756</u>



SEDGWICK COUNTY, KANSAS

*Combining Balance Sheet
Nonmajor Capital Projects Funds
March 31, 2020*

	<u>Building and Equipment</u>	<u>Street, Bridge and Other</u>	<u>Sales Tax Road and Bridge</u>	<u>Road and Bridge Equipment</u>
Assets				
Cash, including investments	\$ -	\$ 3,240	\$ 13,345,555	\$ 201,320
Due from other agencies	-	-	242,481	-
Sales tax receivable	-	-	2,751,016	-
Total assets	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 16,339,052</u>	<u>\$ 201,320</u>
Liabilities:				
Accounts payable	12,055	-	50,098	-
Due to other funds	779,471	-	-	-
Advance payable	-	-	-	-
Total liabilities	<u>791,526</u>	<u>-</u>	<u>50,098</u>	<u>-</u>
Deferred Inflows of Resources:				
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted:				
Capital Outlay	\$ -	\$ -	\$ 16,288,954	\$ -
Committed:				
Capital Outlay	-	3,240	-	-
Assigned:				
Capital Outlay	-	-	-	201,320
Unassigned	(791,526)	-	-	-
Total fund balance	<u>(791,526)</u>	<u>3,240</u>	<u>16,288,954</u>	<u>201,320</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 16,339,052</u>	<u>\$ 201,320</u>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2020	2019
\$ 45,623	\$ 14,483,473	\$ 5,824,934	\$ 3,258,890	\$ 37,163,035	\$ 34,910,781
-	-	-	-	242,481	341,352
-	-	-	-	2,751,016	2,541,721
<u>\$ 45,623</u>	<u>\$ 14,483,473</u>	<u>\$ 5,824,934</u>	<u>\$ 3,258,890</u>	<u>\$ 40,156,532</u>	<u>\$ 37,793,854</u>
-	5,206	169	-	67,528	410,164
-	-	-	-	779,471	822,942
-	4,316,433	-	-	4,316,433	4,557,071
-	4,321,639	169	-	5,163,432	5,790,177
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 16,288,954	\$ 12,904,169
-	10,161,834	-	-	10,165,074	10,736,473
45,623	-	5,824,765	3,258,890	9,330,598	9,198,502
-	-	-	-	(791,526)	(835,467)
<u>45,623</u>	<u>10,161,834</u>	<u>5,824,765</u>	<u>3,258,890</u>	<u>34,993,100</u>	<u>32,003,677</u>
<u>\$ 45,623</u>	<u>\$ 14,483,473</u>	<u>\$ 5,824,934</u>	<u>\$ 3,258,890</u>	<u>\$ 40,156,532</u>	<u>\$ 37,793,854</u>



SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Three Months Ended March 31, 2020
(with comparative totals for the three months ended March 31, 2019)**

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2020	2019
Revenues					
Property taxes	\$ 23,907,126	\$ -	\$ -	\$ 23,907,126	\$ 22,345,729
Emergency telephone services taxes	807,668	-	-	807,668	744,709
Sales taxes	-	-	-	-	3,229,827
Other taxes	45,210	-	-	45,210	30,996
Intergovernmental	2,446,623	-	490,190	2,936,813	2,270,157
Charges for services	6,597,342	-	-	6,597,342	3,470,896
Uses of money and property	4,155	-	-	4,155	5,548
Licenses and permits	5,280	-	-	5,280	2,613
Other	46,803	-	90,911	137,714	68,475
Total revenues	<u>33,860,207</u>	<u>-</u>	<u>581,101</u>	<u>34,441,308</u>	<u>32,168,950</u>
Expenditures					
Current:					
General government	1,447,120	-	-	1,447,120	1,387,801
Public safety	11,572,029	-	-	11,572,029	11,614,311
Public works	2,828,826	-	-	2,828,826	3,047,995
Health and welfare	1,227,592	-	-	1,227,592	1,105,504
Culture and recreation	7,984	-	-	7,984	82
Community Development	2,042,806	-	-	2,042,806	2,002,751
Debt service:					
Capital outlay	-	-	5,916,922	5,916,922	2,353,375
Total expenditures	<u>19,126,357</u>	<u>-</u>	<u>5,916,922</u>	<u>25,043,279</u>	<u>21,511,819</u>
Excess (deficiency) of revenues over (under) expenditures	<u>14,733,850</u>	<u>-</u>	<u>(5,335,821)</u>	<u>9,398,029</u>	<u>10,657,131</u>
Other financing sources (uses)					
Transfers from other funds	6	-	7,080,095	7,080,101	4,342,438
Transfers to other funds	(2,850)	-	(6)	(2,856)	(2,031,466)
Total other financing sources (uses)	<u>(2,844)</u>	<u>-</u>	<u>7,080,089</u>	<u>7,077,245</u>	<u>2,310,972</u>
Net change in fund balances	14,731,006	-	1,744,268	16,475,274	12,968,103
Fund balances, beginning of year	<u>20,315,815</u>	<u>25,790</u>	<u>33,248,832</u>	<u>53,590,437</u>	<u>46,035,385</u>
Fund balances, end of period	<u>\$ 35,046,821</u>	<u>\$ 25,790</u>	<u>\$ 34,993,100</u>	<u>\$ 70,065,711</u>	<u>\$ 59,003,488</u>



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SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Three Months Ended March 31, 2020
(with comparative totals for the three months ended March 31, 2019)**

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Revenues				
Property taxes	\$ 4,530,380	\$ 1,896,233	\$ 2,774,018	\$ 1,411,619
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	87,223	-	-
Charges for services	-	1,196	3,951,404	-
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	678	648	8,447
Total revenues	<u>4,530,380</u>	<u>1,985,330</u>	<u>6,726,070</u>	<u>1,420,066</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	4,666,610	-
Public works	-	-	-	-
Health and welfare	-	847,558	-	380,034
Culture and recreation	-	-	-	-
Community Development	2,042,806	-	-	-
Debt service:				
Total expenditures	<u>2,042,806</u>	<u>847,558</u>	<u>4,666,610</u>	<u>380,034</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,487,574</u>	<u>1,137,772</u>	<u>2,059,460</u>	<u>1,040,032</u>
Other financing (uses)				
Transfers from other funds	-	-	6	-
Transfers to other funds	-	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>6</u>	<u>-</u>
Net change in fund balances	2,487,574	1,137,772	2,059,466	1,040,032
Fund balances, beginning of year	<u>9,500</u>	<u>441,064</u>	<u>3,697,655</u>	<u>489,155</u>
Fund balances, end of period	<u>\$ 2,497,074</u>	<u>\$ 1,578,836</u>	<u>\$ 5,757,121</u>	<u>\$ 1,529,187</u>



Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 2,617,974	\$ 211,265	\$ -	\$ -	\$ -	\$ -
-	-	-	-	807,668	-
-	-	-	20,388	-	-
1,224,635	-	-	-	-	1,109,215
-	354	1,156,400	-	-	279,818
-	-	-	-	-	-
4,200	-	535	-	-	-
9,331	-	302	-	13,630	6,853
<u>3,856,140</u>	<u>211,619</u>	<u>1,157,237</u>	<u>20,388</u>	<u>821,298</u>	<u>1,395,886</u>
-	-	-	-	-	-
-	-	-	-	1,368,301	1,489,983
2,447,114	92,830	288,882	-	-	-
-	-	-	7,984	-	-
-	-	-	-	-	-
<u>2,447,114</u>	<u>92,830</u>	<u>288,882</u>	<u>7,984</u>	<u>1,368,301</u>	<u>1,489,983</u>
<u>1,409,026</u>	<u>118,789</u>	<u>868,355</u>	<u>12,404</u>	<u>(547,003)</u>	<u>(94,097)</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,409,026</u>	<u>118,789</u>	<u>868,355</u>	<u>12,404</u>	<u>(547,003)</u>	<u>(94,097)</u>
<u>747,241</u>	<u>112,931</u>	<u>444,735</u>	<u>83,683</u>	<u>2,908,053</u>	<u>2,521,926</u>
<u>\$ 2,156,267</u>	<u>\$ 231,720</u>	<u>\$ 1,313,090</u>	<u>\$ 96,087</u>	<u>\$ 2,361,050</u>	<u>\$ 2,427,829</u>



SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)
Nonmajor Special Revenue Funds
For the Three Months Ended March 31, 2020
(with comparative totals for the three months ended March 31, 2019)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Emergency telephone services taxes	-	-	-	-
Other taxes	24,822	-	-	-
Intergovernmental	-	25,550	-	-
Charges for services	-	976,530	1,165	10,137
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	3,069	-	-
Total revenues	<u>24,822</u>	<u>1,005,149</u>	<u>1,165</u>	<u>10,137</u>
Expenditures				
Current:				
General government	-	1,103,421	-	-
Public safety	-	-	-	3,510
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
Debt service:				
Total expenditures	<u>-</u>	<u>1,103,421</u>	<u>-</u>	<u>3,510</u>
Excess (deficiency) of revenues over (under) expenditures	<u>24,822</u>	<u>(98,272)</u>	<u>1,165</u>	<u>6,627</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	24,822	(98,272)	1,165	6,627
Fund balances, beginning of year	<u>30,800</u>	<u>1,680,362</u>	<u>170,818</u>	<u>44,273</u>
Fund balances, end of period	<u>\$ 55,622</u>	<u>\$ 1,582,090</u>	<u>\$ 171,983</u>	<u>\$ 50,900</u>



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2020	2019
\$ -	\$ 10,465,637	\$ -	\$ 23,907,126	\$ 22,345,729
-	-	-	807,668	744,709
-	-	-	45,210	30,996
-	-	-	2,446,623	2,033,157
218,733	1,605	-	6,597,342	3,470,896
4,155	-	-	4,155	5,548
-	545	-	5,280	2,613
-	3,495	350	46,803	9,615
<u>222,888</u>	<u>10,471,282</u>	<u>350</u>	<u>33,860,207</u>	<u>28,643,263</u>
343,699	-	-	1,447,120	1,387,801
-	4,043,625	-	11,572,029	11,614,311
-	-	-	2,828,826	3,047,995
-	-	-	1,227,592	1,105,504
-	-	-	7,984	82
-	-	-	2,042,806	2,002,751
<u>343,699</u>	<u>4,043,625</u>	<u>-</u>	<u>19,126,357</u>	<u>19,158,444</u>
<u>(120,811)</u>	<u>6,427,657</u>	<u>350</u>	<u>14,733,850</u>	<u>9,484,819</u>
-	-	-	6	6,070
<u>(2,850)</u>	<u>-</u>	<u>-</u>	<u>(2,850)</u>	<u>(1,950,000)</u>
<u>(2,850)</u>	<u>-</u>	<u>-</u>	<u>(2,844)</u>	<u>(1,943,930)</u>
(123,661)	6,427,657	350	14,731,006	7,540,889
<u>1,028,668</u>	<u>5,874,778</u>	<u>30,173</u>	<u>20,315,815</u>	<u>19,433,132</u>
<u>\$ 905,007</u>	<u>\$ 12,302,435</u>	<u>\$ 30,523</u>	<u>\$ 35,046,821</u>	<u>\$ 26,974,021</u>



SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Three Months Ended March 31, 2020
(with comparative totals for the three months ended March 31, 2019)

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Revenues				
Sales taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	476,855	-
Other revenue	-	-	29,932	-
Total revenues	<u>-</u>	<u>-</u>	<u>506,787</u>	<u>-</u>
Expenditures				
Capital outlay	-	-	3,098,609	-
Total expenditures	<u>-</u>	<u>-</u>	<u>3,098,609</u>	<u>-</u>
(Deficiency) of revenues (under) expenditures	<u>-</u>	<u>-</u>	<u>(2,591,822)</u>	<u>-</u>
Other financing sources (uses)				
Transfers from other funds	-	-	5,159,602	-
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>5,159,602</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>2,567,780</u>	<u>-</u>
Fund balances (deficits), beginning of year	<u>(791,526)</u>	<u>3,240</u>	<u>13,721,174</u>	<u>201,320</u>
Fund balances (deficits), end of period	<u>\$ (791,526)</u>	<u>\$ 3,240</u>	<u>\$ 16,288,954</u>	<u>\$ 201,320</u>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2020	2019
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,229,827
-	13,335	-	-	490,190	237,000
-	60,948	31	-	90,911	58,860
-	74,283	31	-	581,101	3,525,687
-	1,065,934	1,752,133	246	5,916,922	2,353,375
-	1,065,934	1,752,133	246	5,916,922	2,353,375
-	(991,651)	(1,752,102)	(246)	(5,335,821)	1,172,312
-	1,920,493	-	-	7,080,095	4,336,368
-	(6)	-	-	(6)	(81,466)
-	1,920,487	-	-	7,080,089	4,254,902
-	928,836	(1,752,102)	(246)	1,744,268	5,427,214
45,623	9,232,998	7,576,867	3,259,136	33,248,832	26,576,463
<u>\$ 45,623</u>	<u>\$ 10,161,834</u>	<u>\$ 5,824,765</u>	<u>\$ 3,258,890</u>	<u>\$ 34,993,100</u>	<u>\$ 32,003,677</u>



SEDGWICK COUNTY, KANSAS

Combining Statement of Net Position Internal Service Funds March 31, 2020

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
Assets			
Current assets:			
Cash, including investments	\$ 13,103,426	\$ 6,042,240	\$ 4,522,867
Accounts receivable	1,687	-	-
Inventories, at cost	195,066	-	-
Total current assets	13,300,179	6,042,240	4,522,867
Noncurrent assets:			
Capital assets:			
Land	40,580	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	30,947,638	-	-
Less accumulated depreciation	(30,026,290)	-	-
Total capital assets (net of accumulated depreciation)	9,281,282	-	-
Total assets	22,581,461	6,042,240	4,522,867
Liabilities			
Current liabilities:			
Accounts payable	33,144	1,738	2,171
Estimated claims costs payable	-	2,100,000	-
Total current liabilities	33,144	2,101,738	2,171
Noncurrent liabilities:			
Estimated claims costs payable	-	-	1,776,300
Total liabilities	33,144	2,101,738	1,778,471
Net position			
Investment in capital assets	9,281,282	-	-
Unrestricted	13,267,035	3,940,502	2,744,396
Total net position	22,548,317	3,940,502	2,744,396
Total liabilities and net position	\$ 22,581,461	\$ 6,042,240	\$ 4,522,867



Risk Management Reserve	Totals	
	2020	2019
\$ 1,070,691	\$ 24,739,224	\$24,102,288
7,003	8,690	771
-	195,066	173,004
<u>1,077,694</u>	<u>24,942,980</u>	<u>24,276,063</u>
-	40,580	40,580
-	8,319,354	8,319,354
61,232	31,008,870	31,128,595
(61,232)	(30,087,522)	(28,567,448)
<u>-</u>	<u>9,281,282</u>	<u>10,921,081</u>
<u>1,077,694</u>	<u>34,224,262</u>	<u>35,197,144</u>
28,567	65,620	309,666
-	2,100,000	2,828,600
<u>28,567</u>	<u>2,165,620</u>	<u>3,138,266</u>
-	1,776,300	921,500
<u>28,567</u>	<u>3,941,920</u>	<u>4,059,766</u>
-	9,281,282	10,921,081
1,049,127	21,001,060	20,216,297
<u>1,049,127</u>	<u>30,282,342</u>	<u>31,137,378</u>
<u>\$ 1,077,694</u>	<u>\$ 34,224,262</u>	<u>\$35,197,144</u>



SEDGWICK COUNTY, KANSAS

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

For the Three Months Ended March 31, 2020

(with comparative totals for the three months ended March 31, 2019)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
Operating revenues:			
Charges for services	\$ 1,969,725	\$ 8,486,685	\$ 415,829
Other revenue	12,613	5,550	100
Total operating revenues	<u>1,982,338</u>	<u>8,492,235</u>	<u>415,929</u>
Operating expenses:			
Salaries and benefits	229,861	40,897	50,889
Contractual services	122,430	124,506	14,420
Utilities	13,596	-	-
Supplies and fuel	718,308	8,656	13,881
Administrative charges	57,765	-	-
Depreciation	596,861	-	-
Claims expense	-	8,644,640	502,339
Other	-	-	-
Total operating expenses	<u>1,738,821</u>	<u>8,818,699</u>	<u>581,529</u>
Operating loss	<u>243,517</u>	<u>(326,464)</u>	<u>(165,600)</u>
Nonoperating revenues:			
Gain on sale of assets	25,600	-	-
Total nonoperating revenues	<u>25,600</u>	<u>-</u>	<u>-</u>
Income (loss) before transfers	269,117	(326,464)	(165,600)
Transfers			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Change in net position	269,117	(326,464)	(165,600)
Net position, beginning of year	<u>22,279,200</u>	<u>4,266,966</u>	<u>2,909,996</u>
Net position, end of period	<u>\$ 22,548,317</u>	<u>\$ 3,940,502</u>	<u>\$ 2,744,396</u>



Risk Management Reserve	Totals	
	2020	2019
\$ -	\$ 10,872,239	\$ 10,210,077
15,914	34,177	44,770
15,914	10,906,416	10,254,847
-	321,647	382,012
267,704	529,060	623,170
-	13,596	25,912
2,212	743,057	598,441
-	57,765	46,210
-	596,861	587,877
48,283	9,195,262	8,121,999
-	-	-
318,199	11,457,248	10,385,621
(302,285)	(550,832)	(130,774)
-	25,600	-
-	25,600	-
(302,285)	(525,232)	(130,774)
-	-	-
-	-	-
(302,285)	(525,232)	(130,774)
1,351,412	30,807,574	31,268,152
\$ 1,049,127	\$ 30,282,342	\$ 31,137,378

