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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 Twelve Months Ending December 31, 2020

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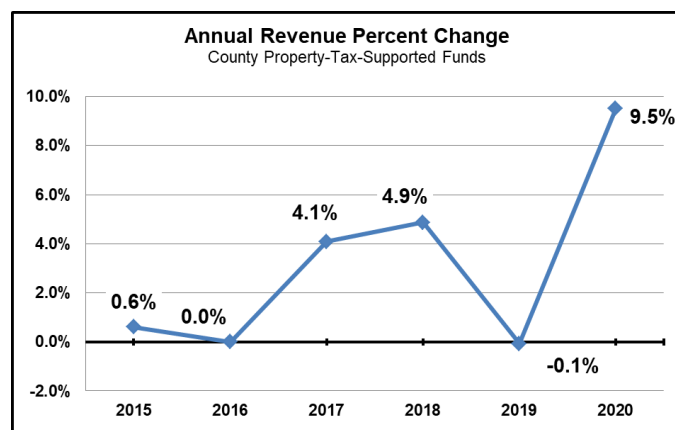


Executive Summary

At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the fiscal year ending December 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.

Due to COVID-19, the 2020 budget was adjusted mid-year, to include the deferral of the 1.25 percent targeted adjustment pool; a five-week voluntary furlough and a four-week mandatory furlough for certain positions; a 30-day mandatory hold before posting any non-essential positions for recruitment; and a freeze on all non-essential spending, including travel/membership/training that is not required to meet the minimum job requirements for a position. Unexpectedly, the effects of COVID-19 did not have significant impact on revenue collections and the County was able to maintain a healthy financial condition through 2020. The County received additional financial relief due to the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act.

This quarterly report provides an analysis of financial trends through 2020 compared to 2019. Increased revenues over 2019 were recorded in several categories, including other revenue and current property taxes. Overall, expenditures in County property-tax-supported



funds decreased. These changes are explained within this report.

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

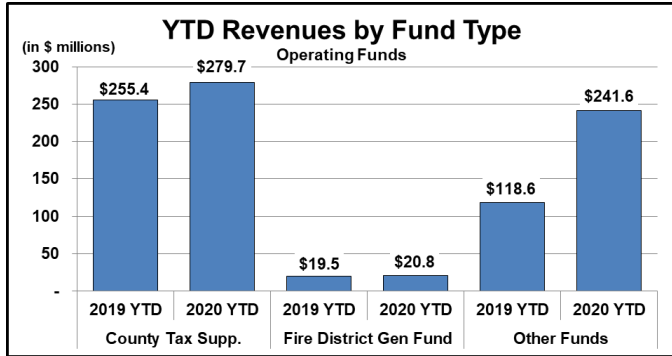
- **Revenues totaled \$279.7 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$24.3 million (9.5 percent) compared to 2019, largely related to personnel reimbursement from CARES funding.
- **Expenditures totaled \$252.7 million** for County property-tax-supported funds (excluding Fire District 1). This represents a decrease of \$1.0 million (0.4 percent) compared to 2019.
- **For all County property-tax-supported funds (excluding Fire District 1), ending balances increased by \$27.4 million.** The year-end General Fund balance increased by \$24.5 million (34.1 percent) primarily due to a CARES reimbursement to the General Fund for certain personnel costs as well as an increase in current property taxes collected as a result of a 4.5 percent increase in assessed valuation for the current year.

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 2020 increased 37.7 percent (\$148.8 million) compared to the same timeframe last year due to Federal stimulus funding related to the COVID-19 pandemic through the CARES Act and other aid. In County property-tax-supported funds, collections increased \$24.3 million (9.5 percent) compared to 2019.



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

County property-tax-supported funds revenue collections increased \$24.3 million (9.5 percent) compared to 2019. The most significant increases occurred in other revenue (\$21.0 million) and current property taxes (\$6.1 million). The increase in other revenue is largely due to the reimbursement of the Coronavirus Aid, Relief, and Economic Security (CARES) Act funding to the General Fund for reimbursement of eligible public health and public safety personnel costs (\$16.9 million) and 2020 year-end transfers for bond and interest payments (\$0.8 million). The increase in current property taxes is due to an increase in assessed valuation of 4.5 percent for the current year.

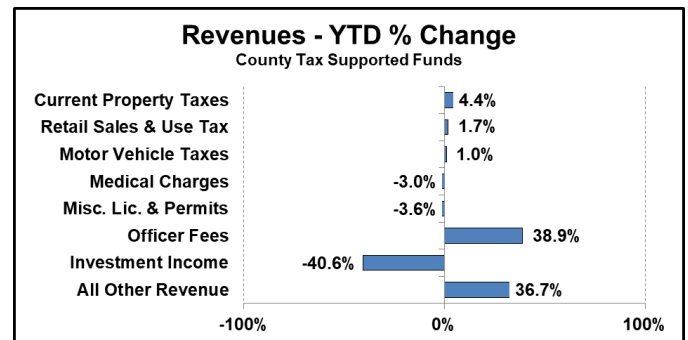
The increases are partially offset by decreases in uses of money and property (\$1.9 million), charges for services (\$0.6 million), and licenses and permits revenue (\$0.3 million). The decrease in uses of money and property is due to a 2019 increase in investment income as a result of increased interest rates and increased return on interest payments whereas interest rates in 2020 decreased (\$2.3 million). The decrease in charges for services is largely due to a decrease in prisoner housing and care at the Adult Detention Facility (ADF) as a result of a decrease in inmate population (\$1.1 million). The decrease in licenses and permits revenue is due to the economic slowdown due to COVID-19 (\$0.3 million), which was seen in licenses and permits filed with the Metropolitan Area Building and Construction Department (MABCD).

Fire District 1 revenue comes primarily from property taxes. Through 2020, revenue collections of \$20.8 million were \$1.3 million (6.7 percent) greater compared to 2019.

All other operating funds include grants, enterprise and internal service funds, and non-property tax special revenue funds. Through 2020, all other County operating fund revenue increased 103.7 percent (\$123.0 million) compared to 2019. The most significant increases occurred in intergovernmental revenue in non-property-tax funds (\$111.5 million) and in reimbursements in internal service funds (\$2.9 million). The increase in intergovernmental revenue is largely due to Federal revenue received from the CARES Act to reimburse the County for necessary COVID-19-related expenses (\$99.6 million) and for Medicaid provider relief (\$1.0 million), as well as \$9.3 million in pass-through Federal stimulus funds from the State. The increase in reimbursements in internal service funds is largely due to an increase in claim recoveries for hail damage at the Sedgwick County Zoo (\$2.7 million).

The increases were partially offset by a decrease in charges for service in non-property-tax funds due to a decrease in Medicaid fee revenue received by COMCARE as a result of reduced services delivered because of the COVID-19 pandemic and the implementation of a new medical record system in January 2020 (\$4.1 million).

Key Revenues – Property-Tax-Supported Funds



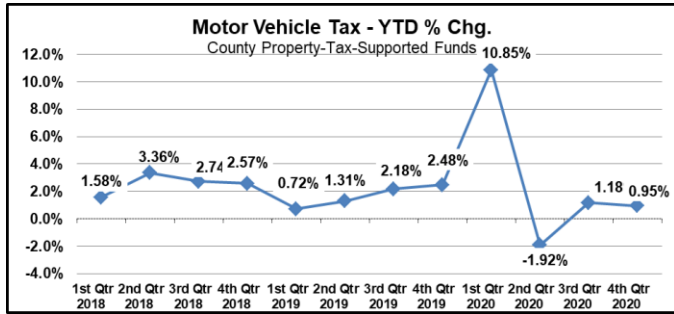
Current property tax collections through 2020 increased \$6.1 million (4.4 percent) when compared to 2019. The County’s assessed valuation grew about 4.5 percent for the 2020 budget year.

Retail sales and use tax collections increased \$0.5 million (1.7 percent), compared to 2019. Collections in



nine of twelve months in 2020 exceeded collections in the same months in 2019.

Motor vehicle tax collections are allocated to each fund with a property tax levy in proportion to the property tax levied during the previous year’s budget. Revenue from this source increased \$0.2 million (1.0 percent), compared to 2019. Details about this revenue source are shown in the graph below.



Medical charges are primarily collected for the operation of Emergency Medical Services (EMS). Through 2020, collections decreased \$0.5 million (3.0 percent) when compared to 2019, mostly related to a spike in collections in 2019 due to collection delays from the transition to an external vendor.

MABCD licenses and permits revenue decreased by \$0.3 million (3.6 percent) compared to 2019 as a result of the delay or cancellation of commercial projects due to COVID-19 concerns.

Officer fees increased \$1.6 million (38.9 percent) compared to 2019, likely tied to mortgage refinancing due to lower interest rates caused by the Federal response to the COVID-19 pandemic. Officer fees are a per-page filing fee for documents recorded by the Register of Deeds Office. The fees vary based on the type and length of document being filed.

Investment income is required by State law to be deposited in the General Fund unless otherwise directed by statute to deposit earnings in a specific fund, such as the Register of Deeds Technology Fund. In some categories, relatively small increases in the amount can result in large percentage changes. Through 2020, investment income decreased \$2.3 million (40.6 percent) versus 2019.

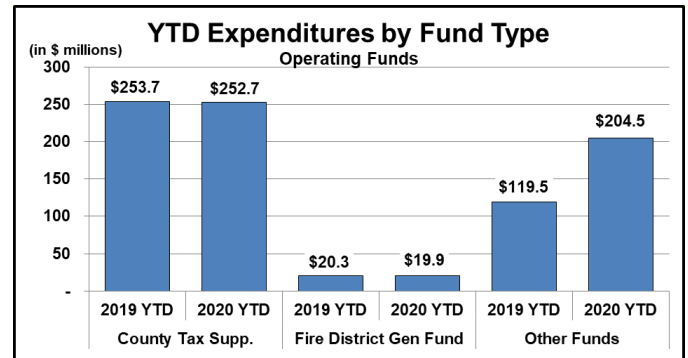
All other revenue collections increased \$14.7 million (36.7 percent) compared to 2019, primarily due to the reimbursement of CARES funding to the General Fund

for reimbursement of eligible public health and public safety personnel costs (\$16.9 million)

Expenditure Highlights:

Total expenditures for all operating funds increased \$86.3 million (21.8 percent) through 2020. For all County property-tax-supported funds, expenditures decreased \$1.0 million (0.4 percent), primarily due to COVID-19 community response efforts funded with the Federal CARES allocation. Increases were recorded in transfers out (\$1.7 million), commodities (\$1.4 million), equipment (\$19,657), and personnel (\$19,078), while decreases were recorded in debt service (\$3.7 million), contractuals (\$0.2 million), and capital improvements (\$0.1 million).

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



County property-tax-supported funds’ expenditures decreased \$1.0 million (0.4 percent) compared to 2019.

Fire District 1 expenditures decreased \$0.4 million (1.9 percent) compared to 2019.

All other operating funds’ expenditures increased \$85.0 million (71.1 percent) compared to 2019.

Key Expenditures — Property-Tax-Supported Funds

Personnel expenditures increased a nominal amount, \$19,078, compared to 2019, primarily due to an increase in health/life premiums for 2020.

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



Contractual expenditures decreased \$0.2 million (0.4 percent) compared to 2019. The decrease is primarily due to a decrease in jury fees paid (\$0.2 million) by District Court due to jury trials not being held as a result of COVID-19.

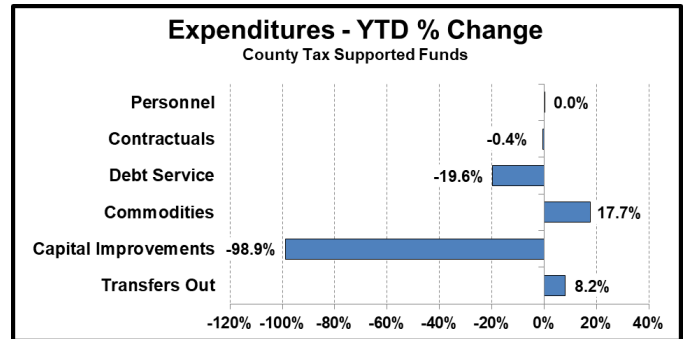
Debt payments decreased \$3.7 million (19.6 percent) compared to 2019 due to the extraordinary bond redemption, or early payoff, of a 2009A bond issue in 2019.

Commodities expenditures increased \$1.4 million (17.7 percent) compared to 2019. The increase is due to an increase in technology equipment (\$0.6 million) purchased primarily by the Division of Information & Technology (I&T) for Technology Review Board (TRB) projects, an increase in medical supplies (\$0.4 million) primarily by the Division of Finance for personal protective equipment (PPE) for COVID-19 response and safe reopening efforts, an increase in operating supplies (\$0.1 million) primarily by the Division of Finance as extra supplies needed by departments in order to continue safely operating have been ordered through a fund center assigned to the Division, and an increase in repair parts – building and improvement (\$0.1 million) by departments County-wide.

Capital Improvement expenditures decreased \$0.1 million (98.9 percent) compared to 2019. The decrease is due to the installation of bunk beds at the Adult Detention Facility by the Sheriff’s Office in 2019.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures increased a nominal amount, \$19,657 (1.6 percent) compared to 2019 primarily due to planned radio purchases by EMS.

Transfers to other funds increased \$1.7 million (8.2 percent) compared to 2019. This is primarily due to an increase in a transfer out by Emergency Communications (\$3.0 million) due to a year-end transfer to equipment reserve for Computer-Aided Dispatch (CAD)/Records Management Software (RMS)/Jail Management Software (JMS), which was offset by a decrease in transfers for capital projects (\$1.1 million) primarily by the Department of Corrections for security upgrades in 2019 and the Facilities Department for elevator upgrades at the Adult Detention Facility in 2019, as well as a decrease in transfers out for special projects in 2020 versus 2019.



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 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	\$ 115,465,005	\$ 8,939,245	\$ 22,236,817	\$ 17,481,229	\$ -	\$ -	\$ 164,122,294
Motor vehicle taxes	14,921,769	1,845,001	2,850,518	1,883,129	-	-	21,500,418
Local retail sales & use tax	30,877,745	-	-	-	-	-	30,877,745
All other taxes	291,653	524,606	-	-	3,344,508	-	4,160,766
Licenses & permits	7,955,012	-	16,450	5,405	57,981	-	8,034,848
Intergovernmental	571,801	48,774	4,783,234	-	151,032,542	-	156,436,352
Charges for services	13,262,359	-	15,601,659	1,317,008	22,661,590	48,031,687	100,874,302
Fines & forfeitures	174,860	-	-	-	80,334	-	255,195
Miscellaneous	2,262,918	-	33,435	94,909	(83,530)	1,125,052	3,432,783
Reimbursements	5,630,679	-	38,300	2,479	92,240	2,982,684	8,746,382
Uses of money & property	7,538,334	-	-	52,819	60,485	52,531	7,704,168
Transfers in & other proceeds	17,742,646	2,772,761	3,309,739	1,789	11,609,864	1,500,000	36,936,798
Total	216,694,780	14,130,387	48,870,151	20,838,765	188,856,015	53,691,953	543,082,052
Expenditures							
Personnel	117,217,413	-	21,934,512	14,826,424	45,348,855	1,270,741	200,597,945
Contractual	45,881,316	-	19,992,532	1,772,051	62,267,202	40,369,369	170,282,470
Debt Service	-	15,251,327	-	480,380	-	-	15,731,707
Commodities	7,206,224	-	2,120,808	819,757	17,625,680	2,806,627	30,579,096
Capital improvements	1,583	-	-	-	445	4,025,000	4,027,028
Capital outlay	420,329	-	824,822	1,115,786	914,018	1,942,028	5,216,984
Transfers to other funds	21,461,624	-	365,413	893,903	31,990,494	597,024	55,308,457
Total	192,188,489	15,251,327	45,238,086	19,908,302	158,146,694	51,010,789	481,743,688
Net change in fund balance	24,506,291	(1,120,939)	3,632,065	930,463	30,709,321	2,681,164	61,338,365
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	\$ 96,290,336	\$ 1,037,481	\$ 6,674,085	\$ 7,202,181	\$ 59,776,248	\$ 27,225,807	\$ 198,206,138

Year-End Fund Balance:

General Fund: Revenues exceeded expenditures by \$24.5 million at year-end, primarily due to a CARES reimbursement to the General Fund for certain personnel costs as well as an increase in property taxes received (\$8.6 million).

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

Special Revenue Funds–Property Tax Supported: These funds increased by \$3.6 million by year-end, primarily due a \$2.6 million reimbursement from CARES funding for eligible personnel expenses to the Emergency Medical Services (EMS), Aging, and COMCARE Tax Funds.

Fire District 1: The Fire District 1 Fund increased \$0.9 million, primarily due to an increase in charges for services due to a 2020 revised fire protection service agreement with Textron that resulted in two annual payments being made in 2020.

Special Revenue Funds–Non Property Tax Supported: These funds increased by \$30.7 million. The increase is primarily due to stimulus funds received for CARES as well as a \$9.8 million reimbursement to the COMCARE Grant Fund from CARES funds for personnel expenses. It should be noted that the increase in fund balance accounts for positive and negative impacts across all funds under the Special Revenue Funds – Non Property Tax Supported grouping, and does not reflect the balance of stimulus funds remaining.

Enterprise and Internal Service Funds: The fund balances within this fund group increased \$2.7 million by the end of the year. This is primarily due to an increase in insurance proceeds in the Risk Management fund for hail damage at the Sedgwick County Zoo; it is expected that these proceeds will be used to pay for Zoo repair work in 2021.





*Sedgwick County...
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General Fund

General Fund

2020

Quarter Financial Report

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2020

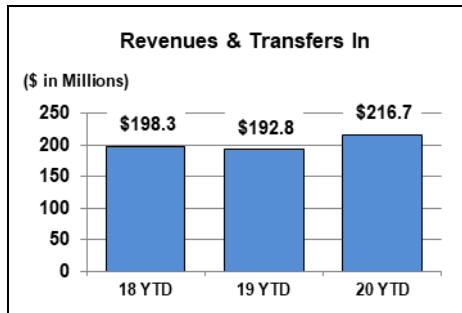
To Provide Quality Public Services

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525 N. Main #823 - Wichita, KS 67203

General Fund

Major Revenues

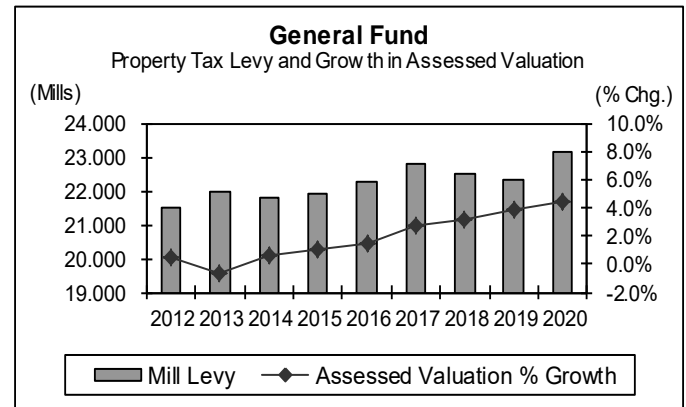


Total revenues in the General Fund for 2020 totaled \$216.7 million, an increase of \$23.9 million (12.4 percent) compared to 2019. Through 2020, the effects of COVID-19 did not have significant impact on revenue collections.

The increase in revenue is largely attributable to increases in transfers in from other funds (\$17.7 million), current property taxes (\$8.6 million), and local retail sales and use tax (\$0.5 million). The increase in transfers in is largely due to the reimbursement of CARES funding to the General Fund for eligible public safety and public health personnel costs (\$16.9 million) and the completion of the 2019 year-end transfer from the Auto License Fund to the General Fund (\$0.5 million) in 2020 after 2019 books had closed. The increase in current property taxes is due to an increase in assessed valuation, as well as a higher mill levy rate for the General Fund in 2020 over 2019. The increase in local retail sales and use tax is largely due to an increase in consumer spending despite restrictions related to COVID-19.

The increases were partially offset by decreases in uses of money and property (\$1.9 million), charges for services (\$0.4 million), and licenses and permits (\$0.3 million). The decrease in uses of money and property is due to a 2019 increase in investment income as a result of increased interest rates and increased return on interest payments whereas interest rates decreased in 2020. The decrease in charges for services is largely due to a decrease in prisoner housing and care at the Adult Detention Facility (ADF) as a result of a decrease in inmate population due to a concerted effort to reduce population related to COVID-19. The decrease in licenses and permits is due to the economic slowdown due to COVID-19. The following section outlines these

revenues and other major revenue categories collected by the General Fund.



Property taxes (current) are the largest revenue source in the General Fund. Through 2020, \$113.1 million in current property taxes had been collected, an increase of \$8.6 million (8.2 percent) compared to the previous year. The mill levy rate for this Fund is 23.151, an increase of 0.809 mills from the 2019 rate of 22.342 mills.

Local retail sales and use tax collections through 2020 increased \$0.5 million (1.7 percent), compared to 2019. Collections in nine of twelve months in 2020 exceeded collections in the same months in 2019 despite restrictions related to COVID-19. Disbursements from the State typically occur two months after the date of purchase and the numbers in the table below reflect that trend. The month of December includes both the November disbursement and the December posting.

Local Retail Sales & Use Tax			
Year-to-Date Comparison			
Month	2019	2020	% Change
January	2,663,508	2,576,055	-3.28%
February	2,786,674	2,925,981	5.00%
March	2,174,989	2,371,528	9.04%
April	2,269,509	2,305,668	1.59%
May	2,673,412	2,424,093	-9.33%
June	2,308,718	2,424,397	5.01%
July	2,573,491	2,599,059	0.99%
August	2,488,208	2,861,437	15.00%
September	2,763,981	2,498,909	-9.59%
October	2,542,929	2,756,580	8.40%
November	2,577,950	-	-100.00%
December	2,548,328	5,134,036	101.47%
Total	30,371,698	30,877,745	1.67%



Motor vehicle tax collections were \$14.9 million through 2020, a nominal increase of \$21,754 (0.2 percent) compared to 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.

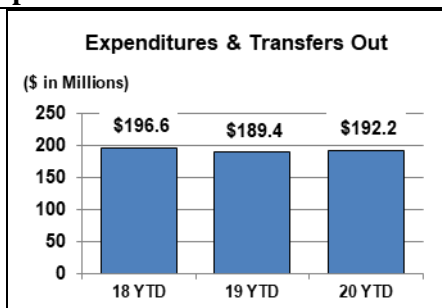
Intergovernmental revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with juvenile Corrections programs and from the City of Wichita for the County's portion of the merged code operation. Receipts in this category totaled \$0.6 million, which was a decrease of \$0.1 million (14.5 percent), compared to 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 \$13.3 million collected through 2020 was \$0.4 million (3.2 percent) less than 2019, primarily due a decrease in prisoner housing and care at the Adult Detention Facility (ADF) as a result of a decrease in inmate population (\$1.1 million) related to COVID-19.

Uses of Money and Property revenue, which includes investment income, decreased \$1.9 million (20.5 percent) compared to 2019 due to lower interest rates in 2020.

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 2020, \$17.7 million in revenue was captured in this category, compared to \$39,829 in revenue in 2019, due to the reimbursement of CARES funding to the General Fund for eligible public safety and public health personnel costs (\$16.9 million) and the completion of the 2019 year-end transfer from the Auto License Fund to the General Fund (\$0.5 million) in 2020 after 2019 books had closed.

Major Expenditures



Actual year-to-date expenditures through 2020 increased \$2.8 million (1.5 percent) compared to 2019. Increases were recorded in transfers (\$1.8 million), commodities (\$1.1 million), and personnel (\$0.5 million), but were offset by decreases in debt service (\$0.1 million) and contractuals (\$0.1 million).

Personnel costs increased \$0.5 million (0.4 percent) compared to 2019. The increase is mostly attributable to an increase in health/life premiums for 2020. The increase in workers' compensation charges shown below was the result of an intentional rate reduction in 2019 as a cost savings measure.

General Fund Detailed Personnel Expenditures			
Category	Year-End Comparison		
	2019	2020	% Change
Salaries and Wages	\$ 76,965,254	\$ 77,679,385	0.93%
Overtime	4,575,707	3,705,322	-19.02%
Bonus Payment	463,763	-	-100.00%
Allowances	82,086	71,109	-13.37%
FICA - OASDI	4,940,223	4,915,602	-0.50%
FICA - HI	1,162,832	1,155,755	-0.61%
Health/Dental Ins.	17,522,324	18,382,738	4.91%
Retirement	9,946,807	9,688,463	-2.60%
Workers' Comp.	495,728	978,867	97.46%
Unemployment Tax	118,588	73,660	-37.89%
Vac. Sell as Benefits	102,441	124,648	21.68%
Donated Leave	19,127	5,098	-73.35%
Wireless Allowance	119,356	122,429	2.57%
Flex Spending Contr.	65,288	48,369	-25.92%
Call Back/On Call	87,786	75,279	-14.25%
Total	\$ 116,753,507	\$ 117,217,413	0.40%

Contractual services expenditures decreased \$0.1 million (0.1 percent) compared to 2019. The decrease is primarily due to economic development incentives (\$0.1 million) due to a one-time donation to the KVC Hope Lives Campaign in 2019.

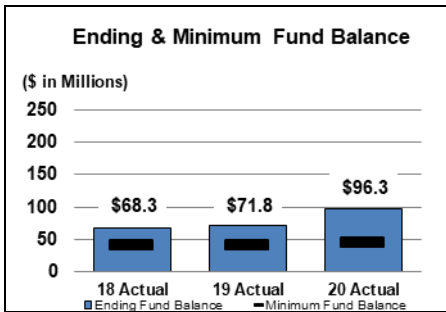
Commodity expenditures increased \$1.1 million (17.6 percent) compared to 2019. The increase is primarily due to an increase in medical supplies (\$0.4 million) primarily by the Division of Finance for personal protective equipment (PPE) for COVID-19 response and safe reopening efforts, an increase in software (\$0.4 million) by departments County-wide, as well as an increase in technology equipment (\$0.3 million) by Information & Technology (I&T) for Technology Review Board (TRB) projects.

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). Additionally, a \$3.0 million transfer was done by Emergency Communications due to a year-end transfer to equipment reserve for Computer-Aided Dispatch (CAD)/Records Management Software (RMS)/Jail Management Software (JMS).

General Fund Ending Balance



The General Fund 2020 beginning budgetary fund balance of \$71.8 million increased by \$24.5 million (34.1 percent) by the end of 2020, primarily due to a \$17.7 million reimbursement mostly from CARES for eligible expenses as well as an \$8.6 million increase in property taxes received.

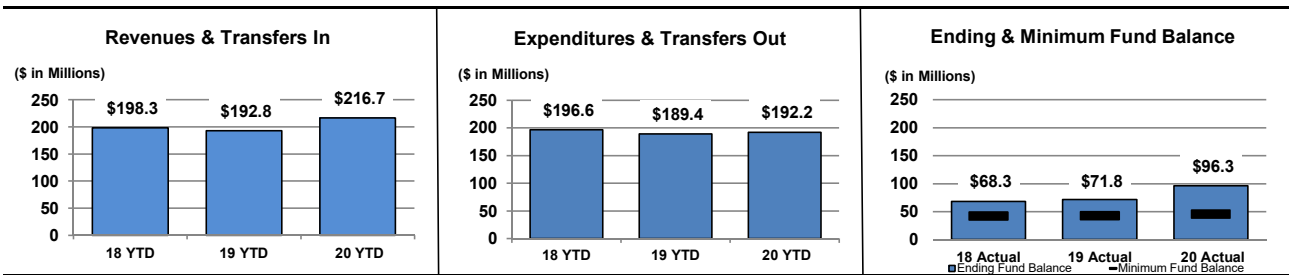


General Fund

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 2020 increased \$23.9 million versus 2019, specifically in transfers in from other funds (\$17.7 million), current property taxes (\$8.6 million), and local retail sales and use tax (\$0.5 million). The increase in transfers in is largely due to the reimbursement of CARES funding to the General Fund for certain personnel costs (\$16.9 million) and the completion of the 2019 year-end transfer from the Auto License Fund to the General Fund (\$0.5 million) in 2020 after 2019 books had closed. The increase in current property taxes is due to an increase in assessed valuation. The increases were partially offset by decreases in uses of money and property (\$1.9 million), charges for services (\$0.4 million), and licenses and permits (\$0.3 million). The decrease in uses of money and property is due to a 2019 increase in investment income as a result of increased interest rates and increased return on interest payments whereas interest rates decreased in 2020. The decrease in charges for services is largely due to a decrease in prisoner housing and care at the Adult Detention Facility (ADF) as a result of a decrease in inmate population. The decrease in licenses and permits is due to the economic slowdown due to COVID-19.

Expenditures increased \$2.8 million compared to 2019, specifically in transfers out (\$1.8 million) and commodities (\$1.1 million). The increase in transfers out is due to an increase in year-end transfers into the Equipment Reserve Fund in 2020 compared to 2019. The increase in commodities is largely due to the purchase of medical supplies for COVID-19 related expenses. The increases were partially offset by decreases in equipment (\$0.3 million) and capital improvement (\$0.1 million). The decrease in equipment is largely due to the purchase of Axon body camera licenses and storage by the Sheriff's Office in 2019 (\$0.3 million). The decrease in capital improvement is due to a decrease in facilities improvements due to the installation of bunk beds at the ADF in 2019 (\$0.1 million).



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

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

	2019 YTD		2020 YTD	
	Annual Budgeted Amounts			
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts
Revenues & Transfers In				
Current Property Taxes	\$ 104,511,484	\$ 112,636,031	\$ 112,636,031	\$ 113,099,293
Back Prop. Taxes & Ref. Warrants	2,313,003	2,091,089	2,091,089	2,365,711
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	14,900,015	15,164,374	15,164,374	14,921,769
Local Retail Sales & Use Tax	30,371,698	31,109,078	31,109,078	30,877,745
All Other Taxes	388,077	385,073	385,073	291,653
Licenses & Permits	8,223,368	8,780,231	8,780,231	7,955,012
Intergovernmental	668,565	917,618	917,618	571,801
Charges for Services	13,698,150	15,751,956	15,751,956	13,262,359
Fines & Forfeitures	115,303	81,746	81,746	174,860
Miscellaneous	2,509,513	2,998,028	2,998,028	2,262,918
Reimbursements	5,630,223	6,321,134	6,321,134	5,630,679
Uses of Money & Property	9,476,201	5,016,372	5,016,372	7,538,334
Transfers In & Other Proceeds	39,829	148,647	148,647	17,742,646
Total Revenues & Transfers In	192,845,429	201,401,377	201,401,377	216,694,780
Expenditures & Transfers Out				
Personnel	\$ 116,753,507	\$ 126,795,547	\$ 127,018,034	\$ 117,217,413
Contractuals	45,934,351	70,761,574	68,437,105	45,881,316
Debt Service	94,738	-	-	-
Commodities	6,128,415	10,381,994	8,867,459	7,206,224
Capital Improvement	141,676	862,238	1,601	1,583
Capital Outlay	680,744	810,662	664,012	420,329
Transfers Out	19,637,534	17,488,735	22,112,539	21,461,624
Total Expenditures & Transfers Out	189,370,965	227,100,750	227,100,750	192,188,489
Net Change in Fund Balance	3,474,465	(25,699,373)	(25,699,373)	24,506,291
Actual Beginning Fund Balance	68,309,488	71,784,045	71,784,045	71,784,045
Ending Fund Balance	\$ 71,783,953	\$ 46,084,672	\$ 46,084,672	\$ 96,290,336



General Fund

Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending December 31, 2020, with comparative actuals ending December 31, 2019

	2019 YTD	2020 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Expenditures and Interfund Transfers Out By Department				
General Government				
County Commission				
Personnel	789,210	823,985	823,985	780,632
Contractuals	95,743	106,419	108,919	61,823
Debt Service	-	-	-	-
Commodities	24,119	18,381	18,381	2,988
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total County Commission	909,071	948,785	951,285	845,444
County Manager				
Personnel	1,465,974	1,622,219	1,622,219	1,496,067
Contractuals	286,178	299,225	377,225	269,754
Debt Service	-	-	-	-
Commodities	30,266	45,110	45,110	29,777
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
Total County Manager	1,782,418	1,966,554	2,044,554	1,795,598
County Counselor				
Personnel	1,281,719	1,376,638	1,376,638	1,290,392
Contractuals	271,577	328,100	328,100	274,647
Debt Service	-	-	-	-
Commodities	32,916	48,098	48,098	8,858
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
Total County Counselor	1,586,212	1,752,836	1,752,836	1,573,897
County Clerk				
Personnel	996,233	1,323,650	1,305,450	1,090,985
Contractuals	8,885	17,600	16,425	9,364
Debt Service	-	-	-	-
Commodities	7,251	9,460	28,835	25,165
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
Total County Clerk	1,012,368	1,350,710	1,350,710	1,125,515
Register of Deeds				
Personnel	1,066,316	1,127,405	1,127,405	1,067,916
Contractuals	10,112	17,530	17,530	1,675
Debt Service	-	-	-	-
Commodities	21,525	24,735	24,735	6,242
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
Total Register of Deeds	1,097,953	1,169,670	1,169,670	1,075,833
Election Commissioner				
Personnel	859,744	1,385,549	1,418,324	1,284,852
Contractuals	545,900	608,657	627,577	626,682
Debt Service	-	-	-	-
Commodities	78,600	84,811	59,531	59,076
Capital Improvements	-	-	-	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
Total Election Commissioner	1,484,244	2,079,017	2,105,431	1,970,611



General Fund

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

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

	2019 YTD	2020 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
General Government (Continued)				
Division of Human Resources				
Personnel	1,204,681	1,276,449	1,387,117	1,256,977
Contractuals	170,600	130,227	137,227	88,727
Debt Service	-	-	-	-
Commodities	25,470	43,334	36,334	23,104
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Division of Human Resources	1,400,751	1,450,010	1,560,678	1,368,808
Division of Finance				
Personnel	2,817,222	3,162,696	3,315,298	3,130,242
Contractuals	852,100	1,048,590	2,284,374	1,521,489
Debt Service	94,738	-	-	-
Commodities	65,082	104,053	1,050,665	955,493
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Division of Finance	3,829,142	4,315,339	6,650,337	5,607,225
Budgeted Transfers				
Personnel	-	-	-	-
Contractuals	-	667,289	-	-
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	1,500,000	832,711	1,500,000	1,500,000
Total Budgeted Transfers	1,500,000	1,500,000	1,500,000	1,500,000
Contingency Reserves				
Personnel	-	1,189,879	1,189,879	-
Contractuals	-	21,350,000	17,446,978	-
Debt Service	-	-	-	-
Commodities	-	75,133	75,133	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Contingency Reserves	-	22,615,012	18,711,989	-
County Appraiser				
Personnel	4,265,686	4,660,685	4,560,685	4,366,347
Contractuals	230,934	227,526	327,526	232,600
Debt Service	-	-	-	-
Commodities	92,015	85,565	85,565	68,857
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total County Appraiser	4,588,635	4,973,776	4,973,776	4,667,804
County Treasurer				
Personnel	1,215,309	1,198,368	1,198,368	1,152,084
Contractuals	40,638	68,700	68,700	33,753
Debt Service	-	-	-	-
Commodities	61,864	86,676	86,676	59,854
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total County Treasurer	1,317,811	1,353,744	1,353,744	1,245,691



General Fund

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

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

	2019 YTD	2020 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
General Government (Continued)				
Metropolitan Area Planning Dept.				
Personnel	-	-	-	-
Contractuals	652,319	659,364	659,364	659,364
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Metropolitan Area Plann. Dept.	652,319	659,364	659,364	659,364
Facilities Department				
Personnel	2,294,124	2,675,519	2,667,994	2,219,809
Contractuals	4,128,612	4,269,660	4,201,215	3,867,694
Debt Service	-	-	-	-
Commodities	539,240	545,620	612,465	599,290
Capital Improvements	-	49,152	1,600	1,583
Capital Outlay	38,341	-	-	-
Transfers Out	608,263	-	49,152	49,152
Total Facilities Department	7,608,580	7,539,951	7,532,425	6,737,529
Central Services				
Personnel	1,358,071	1,418,465	1,420,268	1,377,425
Contractuals	97,704	114,280	142,280	67,666
Debt Service	-	-	-	-
Commodities	1,004,076	1,213,211	1,193,211	972,638
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Central Services	2,459,851	2,745,956	2,755,759	2,417,729
Division of Information & Technology				
Personnel	7,086,062	7,671,845	7,545,013	7,127,602
Contractuals	2,793,626	3,662,353	3,653,936	3,334,670
Debt Service	-	-	-	-
Commodities	203,994	768,906	932,352	758,213
Capital Improvements	-	-	-	-
Capital Outlay	70,698	436,192	398,192	196,633
Transfers Out	124,135	-	-	-
Total Division of Info. & Tech.	10,278,515	12,539,296	12,529,493	11,417,118
Public Safety				
Office of the Medical Director				
Personnel	395,570	407,985	707,785	461,922
Contractuals	43,792	47,129	46,669	44,978
Debt Service	-	-	-	-
Commodities	13,403	11,189	88,140	88,125
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Office of the Medical Director	452,765	466,303	842,595	595,026
Emergency Communications				
Personnel	5,663,588	6,642,014	6,642,014	5,974,771
Contractuals	21,922	48,282	57,282	35,939
Debt Service	-	-	-	-
Commodities	74,075	3,090,947	82,980	38,835
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	2,998,967	2,998,967
Total Emergency Communications	5,759,584	9,781,243	9,781,243	9,048,511



General Fund

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

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

	2019 YTD	2020 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Public Safety (Continued)				
Emergency Management				
Personnel	265,420	266,767	266,767	202,991
Contractuals	142,780	145,859	145,859	140,826
Debt Service	-	-	-	-
Commodities	22,802	17,860	17,550	12,725
Capital Improvements	-	110,000	-	-
Capital Outlay	176,707	-	-	-
Transfers Out	114,500	-	110,310	110,000
Total Emergency Management	722,210	540,486	540,486	466,543
Reg. Forensic Science Center				
Personnel	3,285,723	3,696,679	3,696,679	3,158,879
Contractuals	385,404	397,778	379,828	364,775
Debt Service	-	-	-	-
Commodities	409,456	404,742	422,692	410,878
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total RFSC	4,080,582	4,499,199	4,499,199	3,934,532
Department of Corrections				
Personnel	9,848,862	11,305,082	11,305,082	9,857,609
Contractuals	1,223,321	1,372,395	1,380,966	1,075,897
Debt Service	-	-	-	-
Commodities	784,201	976,342	967,771	592,215
Capital Improvements	-	198,086	-	-
Capital Outlay	26,551	-	-	-
Transfers Out	1,120,505	825,000	1,023,086	520,877
Total Department of Corrections	13,003,440	14,676,904	14,676,904	12,046,598
Sheriff's Office				
Personnel	43,412,488	43,379,293	43,379,293	43,163,368
Contractuals	13,940,687	13,512,964	14,277,464	13,667,528
Debt Service	-	-	-	-
Commodities	648,722	669,050	874,700	798,800
Capital Improvements	101,712	-	-	-
Capital Outlay	282,413	335,970	240,820	240,820
Transfers Out	11,494	15,366	40,366	38,105
Total Sheriff's Office	58,397,514	57,912,643	58,812,643	57,908,621
District Attorney				
Personnel	11,192,972	11,999,312	11,999,312	11,133,146
Contractuals	553,614	575,598	585,890	493,870
Debt Service	-	-	-	-
Commodities	146,458	158,796	148,504	105,017
Capital Improvements	32,106	-	-	-
Capital Outlay	13,215	-	-	-
Transfers Out	-	-	-	-
Total District Attorney	11,938,366	12,733,706	12,733,706	11,732,032
District Court				
Personnel	85,602	75,037	75,037	43,672
Contractuals	3,340,616	2,972,556	2,940,056	2,524,295
Debt Service	-	-	-	-
Commodities	514,996	579,267	631,766	596,318
Capital Improvements	7,857	5,000	1	-
Capital Outlay	-	15,000	-	-
Transfers Out	173,057	-	-	-
Total District Court	4,122,128	3,646,860	3,646,860	3,164,285



General Fund

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

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

	2019 YTD		2020 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Public Safety (Continued)				
Crime Prevention Fund				
Personnel	-	-	-	-
Contractuals	528,457	582,383	582,083	520,271
Debt Service	-	-	-	-
Commodities	597	-	300	(470)
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Crime Prevention Fund	529,054	582,383	582,383	519,801
MABCD				
Personnel	2,805,483	3,608,700	3,591,395	2,938,977
Contractuals	4,140,490	4,544,164	4,585,111	4,572,693
Debt Service	-	-	-	-
Commodities	185,360	87,425	62,283	49,251
Capital Improvements	-	-	-	-
Capital Outlay	42,114	23,500	25,000	(17,124)
Transfers Out	134,943	94,256	94,256	94,256
Total MABCD	7,308,390	8,358,045	8,358,045	7,638,054
Courthouse Police				
Personnel	1,219,102	1,392,546	1,379,446	1,200,988
Contractuals	26,562	25,233	47,640	35,430
Debt Service	-	-	-	-
Commodities	38,548	15,867	6,560	6,065
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Courthouse Police	1,284,212	1,433,646	1,433,646	1,242,483
Public Works				
Budget Transfers - Local Sales Tax				
Personnel	-	-	-	-
Contractuals	-	-	-	-
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	15,185,849	15,554,539	15,554,539	15,438,872
Total Budget Transfers	15,185,849	15,554,539	15,554,539	15,438,872
Drainage				
Personnel	509,623	517,903	502,518	502,518
Contractuals	1,416,397	1,451,805	1,484,378	1,484,378
Debt Service	-	-	-	-
Commodities	8,104	5,500	3,988	3,733
Capital Improvements	-	500,000	-	-
Capital Outlay	-	-	-	-
Transfers Out	500,000	-	575,000	575,000
Total Drainage	2,434,123	2,475,208	2,565,883	2,565,629



General Fund

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

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

	2019 YTD	2020 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Public Works (Continued)				
Environmental Resources				
Personnel	75,042	80,978	80,978	78,499
Contractuals	46,063	49,331	49,331	43,166
Debt Service	-	-	-	-
Commodities	1,022	4,331	4,331	1,154
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Environmental Resources	122,127	134,640	134,640	122,819
Health & Human Services				
COMCARE				
Personnel	976,081	1,305,282	1,305,282	862,474
Contractuals	281,680	293,144	287,144	237,169
Debt Service	-	-	-	-
Commodities	114,564	141,246	147,246	127,018
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	5,310	7,385	7,385	-
Total COMCARE	1,377,634	1,747,057	1,747,057	1,226,661
CDDO				
Personnel	-	-	-	-
Contractuals	1,956,317	2,206,590	2,166,590	2,102,178
Debt Service	-	-	-	-
Commodities	-	100,000	140,000	140,000
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total CDDO	1,956,317	2,306,590	2,306,590	2,242,178
Department on Aging				
Personnel	-	-	-	-
Contractuals	319,020	431,258	431,258	408,302
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	159,478	159,478	159,478	136,394
Total Department on Aging	478,498	590,736	590,736	544,696
Health Department				
Personnel	3,396,213	3,806,608	3,806,608	3,438,225
Contractuals	692,053	789,884	846,442	743,698
Debt Service	-	-	-	-
Commodities	785,299	738,735	682,177	443,004
Capital Improvements	-	-	-	-
Capital Outlay	22,801	-	-	-
Transfers Out	-	-	-	-
Total Health Department	4,896,365	5,335,227	5,335,227	4,624,927
Culture & Recreation				
Sedgwick County Parks Dept.				
Personnel	442,974	535,445	475,295	441,292
Contractuals	304,340	319,555	317,930	317,374
Debt Service	-	-	-	-
Commodities	193,777	218,017	279,792	223,456
Capital Improvements	-	-	-	-
Capital Outlay	7,905	-	-	(0)
Transfers Out	-	-	-	-
Total Sedgwick County Parks Dept.	948,997	1,073,017	1,073,017	982,122



General Fund

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

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

	2019 YTD	2020 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Culture & Recreation (Continued)				
Sedgwick County Zoo				
Personnel	6,158,104	6,521,015	6,521,015	5,875,828
Contractuals	2,400,900	2,400,220	2,400,220	2,400,220
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Sedgwick County Zoo	8,559,004	8,921,235	8,921,235	8,276,048
Exploration Place				
Personnel	216,038	199,210	196,547	187,464
Contractuals	2,020,601	2,020,930	2,023,593	2,015,775
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Exploration Place	2,236,639	2,220,140	2,220,140	2,203,239
Community Programs				
Personnel	-	-	-	-
Contractuals	464,472	317,472	322,472	312,472
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Community Programs	464,472	317,472	322,472	312,472
Community Development				
Extension Council				
Personnel	-	-	-	-
Contractuals	825,481	825,481	825,481	825,481
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Extension Council	825,481	825,481	825,481	825,481
Economic Development				
Personnel	104,270	142,340	128,340	53,460
Contractuals	475,061	1,809,248	1,809,248	428,855
Debt Service	-	-	-	-
Commodities	615	9,587	9,587	543
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Economic Development	579,946	1,961,175	1,947,175	482,858
Community Programs				
Personnel	-	-	-	-
Contractuals	199,394	46,795	46,795	35,838
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Community Programs	199,394	46,795	46,795	35,838



General Fund

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

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

	2019 YTD	2020 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Total Expenditures & Transfers Out	189,370,965	227,100,750	227,100,750	192,188,489
Net Change in Fund Balance	3,474,465	(25,699,373)	(25,699,373)	24,506,291
Actual Fund Balance, Beginning of Year	68,309,488	71,784,045	71,784,045	71,784,045
Ending Fund Balance	<u>\$ 71,783,953</u>	<u>\$ 46,084,672</u>	<u>\$ 46,084,672</u>	<u>\$ 96,290,336</u>





*Sedgwick County...
working for you*

Budgetary Accounts

Budgetary Accounts

2020

Quarter Financial Report

sedgwickcounty.org

2020

To Provide Quality Public Services

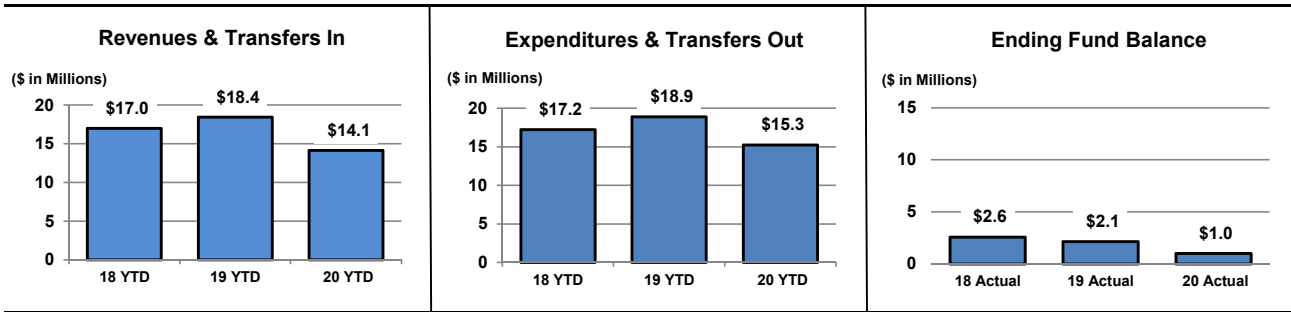
Division of Finance - 316-660-7591

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

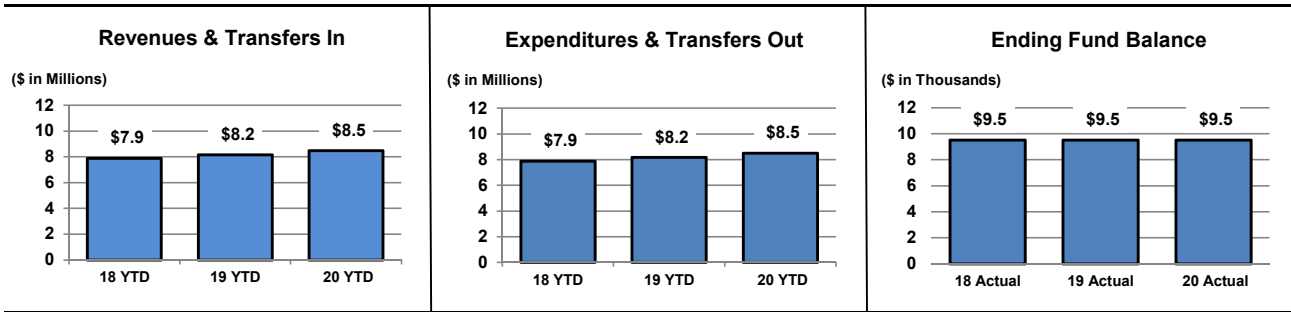
	2019 YTD	2020 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ 12,957,748	\$ 8,596,567	\$ 8,596,567	\$ 8,664,012
Back Prop. Taxes & Ref. Warrants	276,666	261,449	261,449	275,232
Special Assessment Prop. Taxes	569,093	436,148	436,148	524,606
Motor Vehicle Taxes	1,734,913	1,860,908	1,860,908	1,845,001
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	126,198	85,000	85,000	48,774
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	2,777,521	2,772,761	2,772,761	2,772,761
Total Revenues & Transfers In	18,442,139	14,012,833	14,012,833	14,130,387
Expenditures & Transfers Out				
Personnel	\$ -	\$ -	\$ -	\$ -
Contractuals	-	20,000	20,000	-
Debt Service	18,884,389	15,252,688	15,252,688	15,251,327
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	18,884,389	15,272,688	15,272,688	15,251,327
Net Change in Fund Balance	(442,250)	(1,259,855)	(1,259,855)	(1,120,939)
Actual Beginning Fund Balance	2,574,880	2,132,630	2,132,630	2,132,630
Ending Fund Balance	\$ 2,132,630	\$ 872,775	\$ 872,775	\$ 1,011,691



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

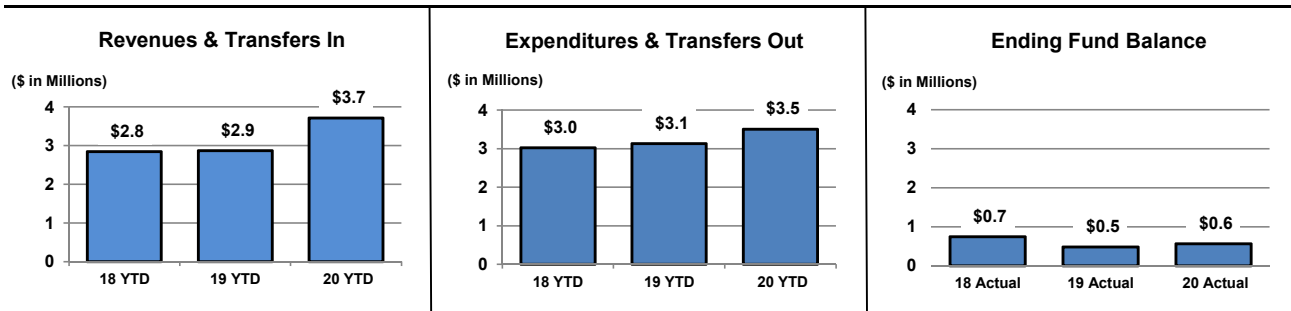
	2019 YTD	2020 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ 7,017,057	\$ 7,305,210	\$ 7,305,210	\$ 7,328,091
Back Prop. Taxes & Ref. Warrants	154,987	141,579	141,579	158,376
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	991,657	1,017,182	1,017,182	1,001,446
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	348,587	348,587	-
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	8,163,700	8,812,557	8,812,557	8,487,913
Expenditures & Transfers Out				
Personnel	\$ -	\$ -	\$ -	\$ -
Contractuals	8,163,700	8,703,173	8,703,173	8,487,913
Debt Service	-	-	-	-
Commodities	-	-	-	-
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	8,163,700	8,703,173	8,703,173	8,487,913
Net Change in Fund Balance	(0)	109,384	109,384	-
Actual Beginning Fund Balance	9,500	9,500	9,500	9,500
Ending Fund Balance	\$ 9,500	\$ 118,884	\$ 118,884	\$ 9,500



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

	2019 YTD		2020 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts
Revenues & Transfers In				
Current Property Taxes	\$ 2,310,275	\$ 3,090,287	\$ 3,090,287	\$ 3,096,999
Back Prop. Taxes & Ref. Warrants	56,428	46,627	46,627	55,691
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	329,454	337,435	337,435	329,842
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	174,444	174,445	174,445	174,445
Charges for Services	-	-	-	17,263
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	-	-	678
Reimbursements	20	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	41,532
Total Revenues & Transfers In	2,870,621	3,648,794	3,648,794	3,716,451
Expenditures & Transfers Out				
Personnel	\$ 1,420,144	\$ 1,973,780	\$ 1,973,780	\$ 1,597,493
Contractuals	1,622,811	1,866,750	1,866,750	1,820,819
Debt Service	-	-	-	-
Commodities	85,255	125,373	125,373	83,745
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	3,128,211	3,965,903	3,965,903	3,502,057
Net Change in Fund Balance	(257,590)	(317,110)	(317,110)	214,393
Actual Beginning Fund Balance	741,098	483,508	483,508	483,508
Ending Fund Balance	\$ 483,508	\$ 166,398	\$ 166,398	\$ 697,901

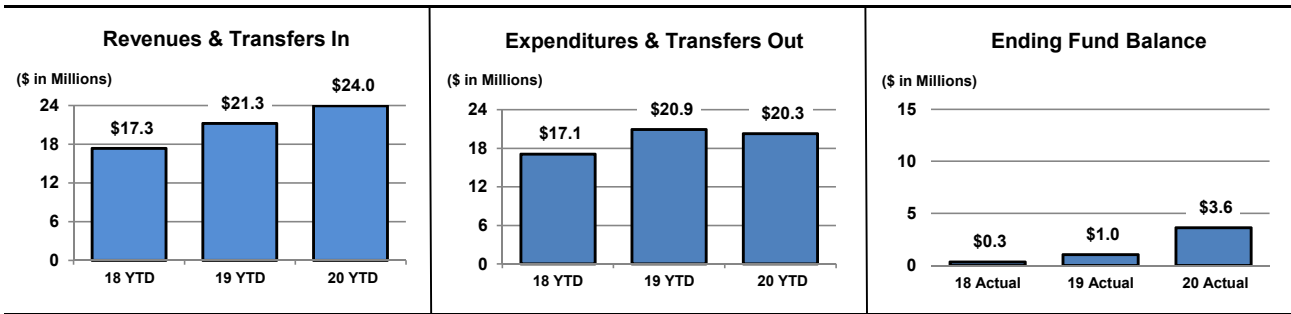


Emergency Medical Services

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

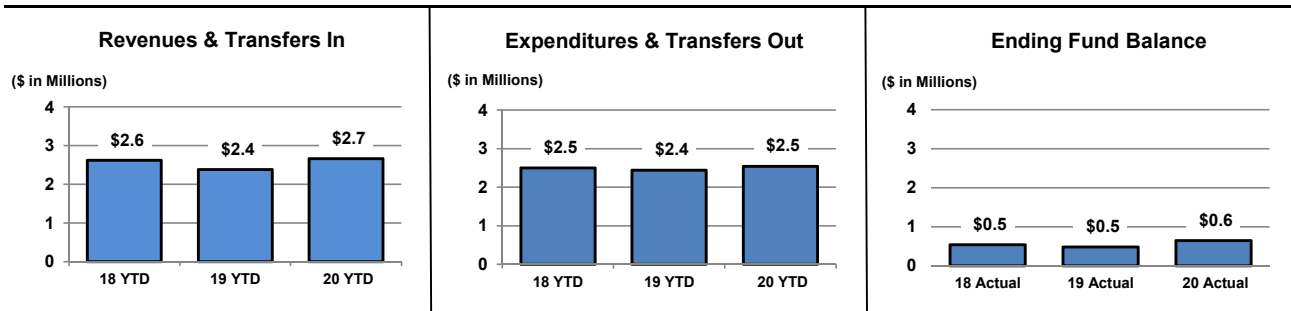
	2019 YTD		2020 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ 4,953,673	\$ 4,456,475	\$ 4,456,475	\$ 4,475,287
Back Prop. Taxes & Ref. Warrants	72,719	99,955	99,955	92,023
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	584,341	715,610	715,610	702,430
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	15,638,622	15,877,332	15,877,332	15,504,531
Fines & Forfeitures	-	-	-	-
Miscellaneous	3,825	355	355	1,758
Reimbursements	128	1,014	1,014	40
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	3,176,203
Total Revenues & Transfers In	<u>21,253,308</u>	<u>21,150,740</u>	<u>21,150,740</u>	<u>23,952,273</u>
Expenditures & Transfers Out				
Personnel	\$ 14,709,496	\$ 16,059,336	\$ 14,947,145	\$ 14,157,132
Contractuals	4,734,714	3,816,773	4,724,929	3,954,776
Debt Service	-	-	-	-
Commodities	1,253,060	1,438,455	1,642,489	1,570,447
Capital Improvements	-	-	-	-
Capital Outlay	222,263	584,290	584,290	584,279
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	<u>20,919,533</u>	<u>21,898,853</u>	<u>21,898,853</u>	<u>20,266,634</u>
Net Change in Fund Balance	<u>333,775</u>	<u>(748,113)</u>	<u>(748,113)</u>	<u>3,685,639</u>
Actual Beginning Fund Balance	<u>332,820</u>	<u>1,036,948</u>	<u>1,036,948</u>	<u>1,036,948</u>
Ending Fund Balance	<u>\$ 666,595</u>	<u>\$ 288,835</u>	<u>\$ 288,835</u>	<u>\$ 4,722,587</u>



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

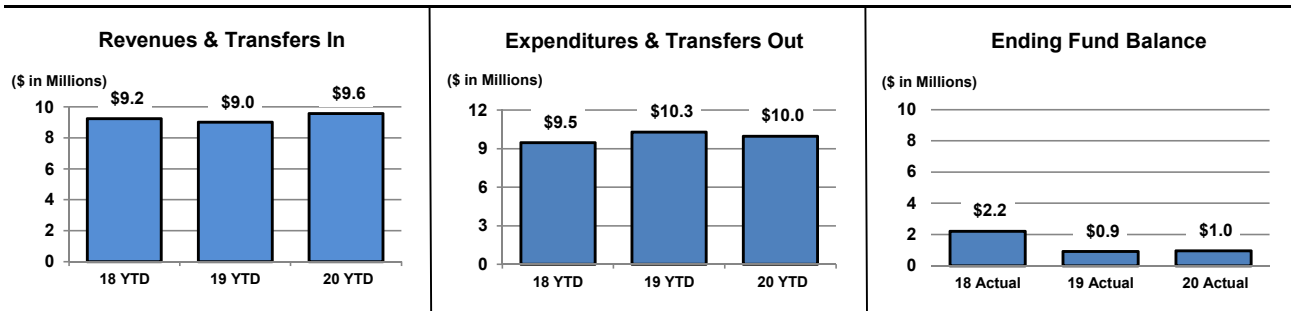
	2019 YTD	2020 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ 2,002,319	\$ 2,278,373	\$ 2,278,373	\$ 2,286,259
Back Prop. Taxes & Ref. Warrants	52,556	40,397	40,397	49,325
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	327,260	290,936	290,936	287,721
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	5,839
Charges for Services	75	-	-	8,385
Fines & Forfeitures	-	-	-	-
Miscellaneous	775	97	97	7,958
Reimbursements	-	31	31	1,749
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	17,948
Total Revenues & Transfers In	2,382,984	2,609,833	2,609,833	2,665,183
Expenditures & Transfers Out				
Personnel	\$ 595,286	\$ 774,113	\$ 685,995	\$ 624,391
Contractuals	1,571,374	1,782,404	1,782,404	1,594,759
Debt Service	-	-	-	-
Commodities	56,454	26,056	26,056	19,752
Capital Improvements	-	-	-	-
Capital Outlay	-	-	90,000	88,118
Transfers Out	220,620	253,924	252,042	215,413
Total Expenditures & Transfers Out	2,443,734	2,836,497	2,836,497	2,542,432
Net Change in Fund Balance	(60,750)	(226,664)	(226,664)	122,751
Actual Beginning Fund Balance	542,064	481,314	481,314	481,314
Ending Fund Balance	\$ 481,314	\$ 254,650	\$ 254,650	\$ 604,065



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

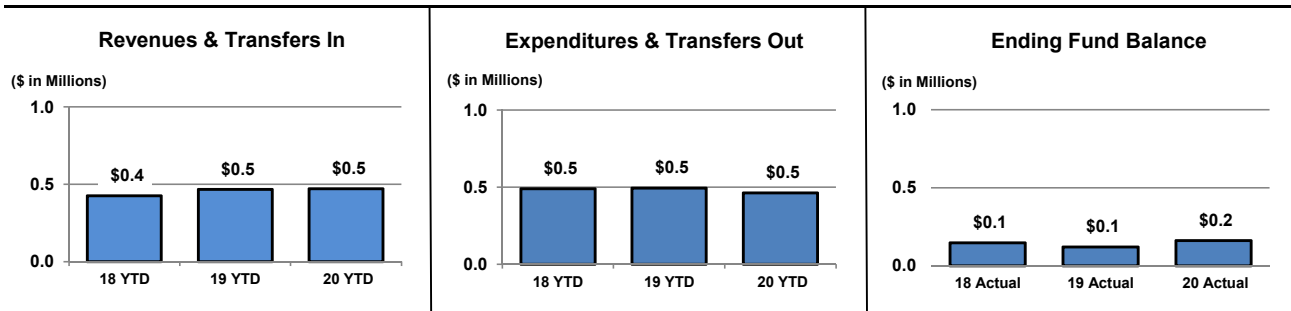
	2019 YTD		2020 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts	YTD Actual Amounts	Annual Budgeted Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ 3,368,295	\$ 4,244,925	\$ 4,244,925	\$ 4,259,697
Back Prop. Taxes & Ref. Warrants	94,539	67,958	67,958	85,859
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	521,378	490,890	490,890	482,495
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	14,100	8,036	8,036	16,450
Intergovernmental	4,883,562	4,966,074	4,966,074	4,602,950
Charges for Services	61,300	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	19,468	23,337	23,337	20,203
Reimbursements	36,664	51,347	51,347	36,511
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	6,070	-	-	74,055
Total Revenues & Transfers In	9,005,375	9,852,568	9,852,568	9,578,220
Expenditures & Transfers Out				
Personnel	\$ 5,345,882	\$ 6,326,634	\$ 5,983,066	\$ 5,283,726
Contractuals	3,991,735	3,860,061	4,037,966	4,033,800
Debt Service	-	-	-	-
Commodities	321,868	573,269	436,024	356,599
Capital Improvements	-	-	-	-
Capital Outlay	322,488	-	152,909	152,425
Transfers Out	315,765	-	150,000	150,000
Total Expenditures & Transfers Out	10,297,737	10,759,965	10,759,965	9,976,550
Net Change in Fund Balance	(1,292,362)	(907,397)	(907,397)	(398,330)
Actual Beginning Fund Balance	2,203,459	911,097	911,097	911,097
Ending Fund Balance	\$ 911,097	\$ 3,700	\$ 3,700	\$ 512,767



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

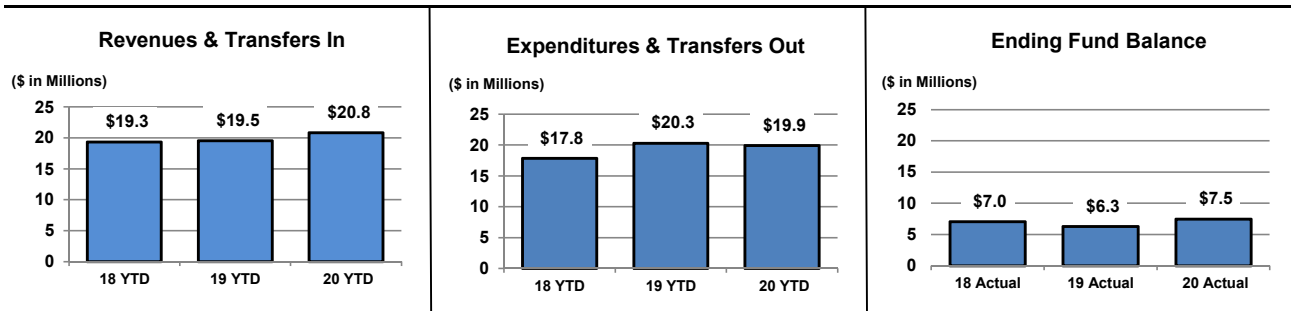
	2019 YTD	2020 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ 327,354	\$ 341,074	\$ 341,074	\$ 341,962
Back Prop. Taxes & Ref. Warrants	7,259	6,607	6,607	7,247
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	42,832	47,468	47,468	46,585
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	89,619	89,718	89,718	73,090
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	-	-	2,839
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	467,063	484,868	484,868	471,722
Expenditures & Transfers Out				
Personnel	\$ 308,537	\$ 338,271	\$ 338,271	\$ 271,771
Contractuals	104,278	101,573	101,573	100,464
Debt Service	-	-	-	-
Commodities	81,909	99,629	99,629	90,266
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	494,725	539,473	539,473	462,501
Net Change in Fund Balance	(27,661)	(54,605)	(54,605)	9,221
Actual Beginning Fund Balance	147,315	119,653	119,653	119,653
Ending Fund Balance	\$ 119,654	\$ 65,048	\$ 65,048	\$ 128,874



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

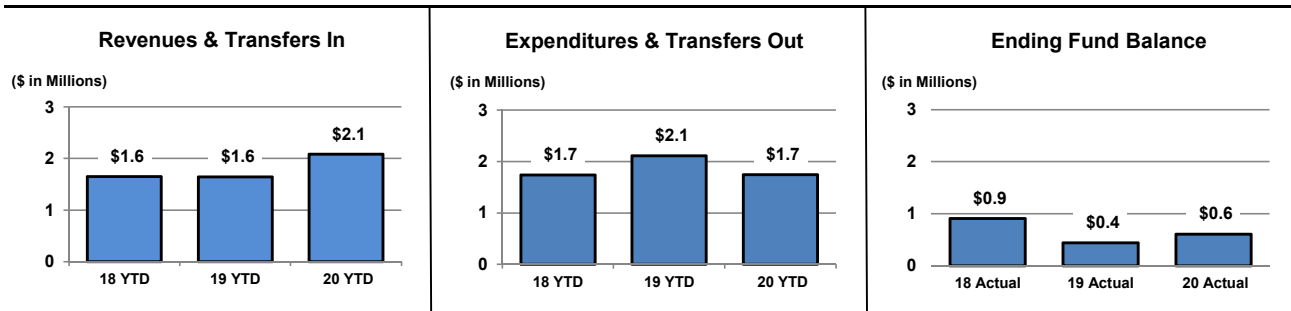
	2019 YTD	2020 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ 16,752,768	\$ 17,188,616	\$ 17,188,616	\$ 17,230,410
Back Prop. Taxes & Ref. Warrants	247,934	276,485	276,485	250,819
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	1,836,750	1,905,667	1,905,667	1,883,129
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	5,670	5,367	5,367	5,405
Intergovernmental	-	45,802	45,802	-
Charges for Services	387,971	842,907	842,907	1,317,008
Fines & Forfeitures	-	-	-	-
Miscellaneous	27,100	123,613	123,613	94,909
Reimbursements	31,181	14,353	14,353	2,479
Use of Money & Property	226,447	219,939	219,939	52,819
Transfers In & Other Proceeds	-	-	-	1,789
Total Revenues & Transfers In	19,515,820	20,622,749	20,622,749	20,838,765
Expenditures & Transfers Out				
Personnel	\$ 14,394,646	\$ 15,219,152	\$ 14,960,197	\$ 14,826,424
Contractuals	1,880,108	2,024,813	1,772,051	1,772,051
Debt Service	432,464	733,832	480,380	480,380
Commodities	589,596	837,598	819,963	819,757
Capital Improvements	-	-	-	-
Capital Outlay	413,263	1,293,951	1,182,851	1,115,786
Transfers Out	2,580,000	-	893,903	893,903
Total Expenditures & Transfers Out	20,290,077	20,109,346	20,109,346	19,908,302
Net Change in Fund Balance	(774,257)	513,402	513,402	930,463
Actual Beginning Fund Balance	7,045,975	6,271,718	6,271,718	6,271,718
Ending Fund Balance	\$ 6,271,718	\$ 6,785,120	\$ 6,785,120	\$ 7,202,181



Solid Waste

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

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



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2020, with comparative actuals ending December 31, 2019

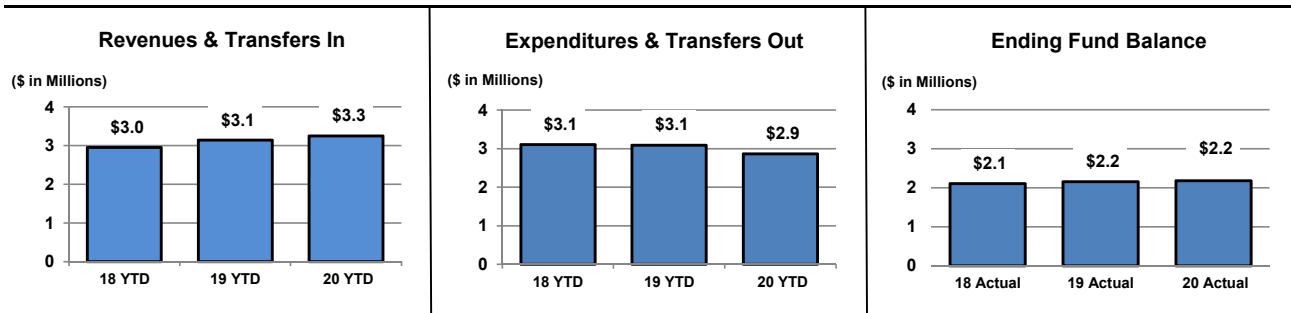
	2019 YTD	2020 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	48,600	29,733	29,733	57,981
Intergovernmental	-	-	-	-
Charges for Services	1,593,956	2,000,366	2,000,366	2,024,400
Fines & Forfeitures	-	-	-	-
Miscellaneous	(150)	-	-	1,031
Reimbursements	195	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	1,642,601	2,030,099	2,030,099	2,083,411
Expenditures & Transfers Out				
Personnel	\$ 827,115	\$ 894,710	\$ 894,710	\$ 833,510
Contractuals	1,133,058	1,274,705	1,272,989	798,093
Debt Service	-	-	-	-
Commodities	69,752	109,175	110,890	31,747
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	80,240	80,225	80,225	80,225
Total Expenditures & Transfers Out	2,110,165	2,358,815	2,358,815	1,743,576
Net Change in Fund Balance	(467,564)	(328,716)	(328,716)	339,835
Actual Beginning Fund Balance	907,100	439,536	439,536	439,536
Ending Fund Balance	\$ 439,536	\$ 110,820	\$ 110,820	\$ 779,371



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

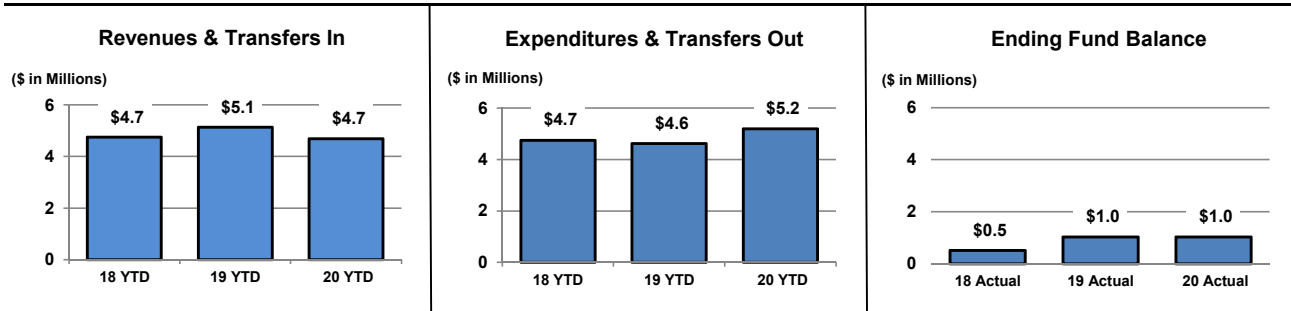
	2019 YTD	2020 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	3,074,727	2,913,929	2,913,929	3,234,089
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	460
Fines & Forfeitures	-	-	-	-
Miscellaneous	52,824	1,851	1,851	14,560
Reimbursements	-	-	-	-
Use of Money & Property	12,022	7,470	7,470	2,023
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	3,139,573	2,923,250	2,923,250	3,251,132
Expenditures & Transfers Out				
Personnel	\$ -	\$ -	\$ -	\$ -
Contractuals	2,347,584	2,718,432	2,718,432	2,186,808
Debt Service	-	-	-	-
Commodities	33,604	55,968	55,968	29,873
Capital Improvements	-	-	-	-
Capital Outlay	52,197	-	-	(1,957)
Transfers Out	653,910	649,878	649,878	649,878
Total Expenditures & Transfers Out	3,087,294	3,424,278	3,424,278	2,864,602
Net Change in Fund Balance	52,278	(501,028)	(501,028)	386,530
Actual Beginning Fund Balance	2,104,054	2,156,333	2,156,333	2,156,333
Ending Fund Balance	\$ 2,156,332	\$ 1,655,305	\$ 1,655,305	\$ 2,542,863



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. Because the 2019 year-end transfer occurred during the 2020 fiscal year, the Fund appears to show a deficit for 2020; however, 2020 unaudited financials actually show a \$12,090 surplus for the year.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2020, with comparative actuals ending December 31, 2019

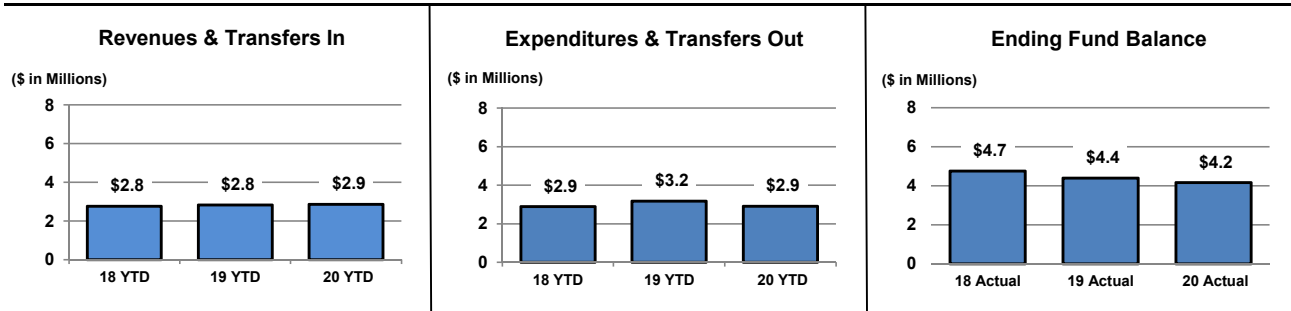
	2019 YTD		2020 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	31,325	30,457	30,457	34,300
Charges for Services	5,075,228	5,058,732	5,058,732	4,649,629
Fines & Forfeitures	-	-	-	-
Miscellaneous	32,226	823	823	6,337
Reimbursements	-	99	99	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	5,138,778	5,090,112	5,090,112	4,690,266
Expenditures & Transfers Out				
Personnel	\$ 3,521,001	\$ 4,093,966	\$ 4,093,966	\$ 3,513,723
Contractuals	1,043,733	1,146,238	1,136,238	1,120,482
Debt Service	-	-	-	-
Commodities	56,326	39,587	49,587	43,971
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	517,718	517,718
Total Expenditures & Transfers Out	4,621,061	5,279,792	5,797,510	5,195,894
Net Change in Fund Balance	517,718	(189,680)	(707,398)	(505,628)
Actual Beginning Fund Balance	507,209	1,024,926	1,024,926	1,024,926
Ending Fund Balance	\$ 1,024,927	\$ 835,246	\$ 317,528	\$ 519,298



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

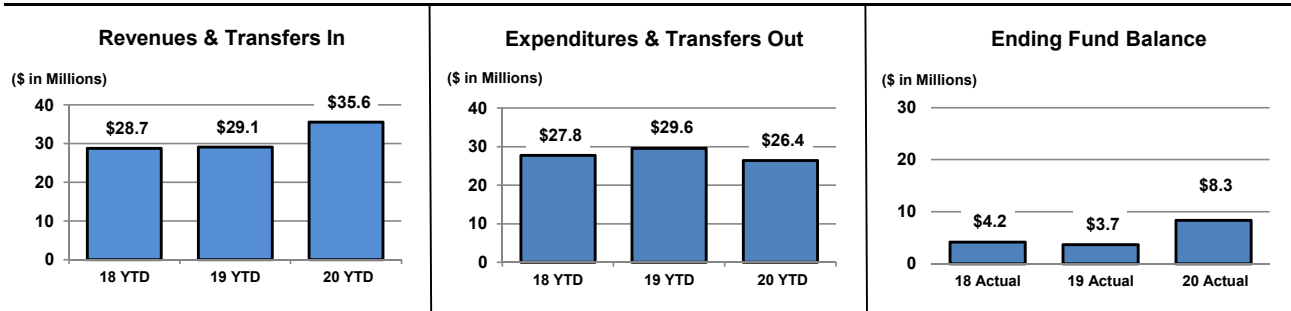
	2019 YTD	2020 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	2,598,349	2,590,258	2,590,258	2,606,440
Charges for Services	175,354	180,000	180,000	221,934
Fines & Forfeitures	-	-	-	-
Miscellaneous	33,043	-	-	-
Reimbursements	17,758	22,500	22,500	35,543
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	2,824,505	2,792,758	2,792,758	2,863,917
Expenditures & Transfers Out				
Personnel	\$ 1,433,728	\$ 1,602,214	\$ 1,553,464	\$ 1,311,656
Contractuals	1,730,696	2,090,706	2,124,456	1,565,446
Debt Service	-	-	-	-
Commodities	18,614	24,700	39,700	34,559
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	3,183,038	3,717,620	3,717,620	2,911,662
Net Change in Fund Balance	(358,533)	(924,862)	(924,862)	(47,745)
Actual Beginning Fund Balance	4,746,007	4,387,474	4,387,474	4,387,474
Ending Fund Balance	\$ 4,387,474	\$ 3,462,612	\$ 3,462,612	\$ 4,339,729



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.

The \$10.8 million shown for 2020 transfers in and other proceeds is due to the reimbursement of public health personnel costs from Federal CARES funding, as well as revenues from the Federal Provider Relief Funding program.



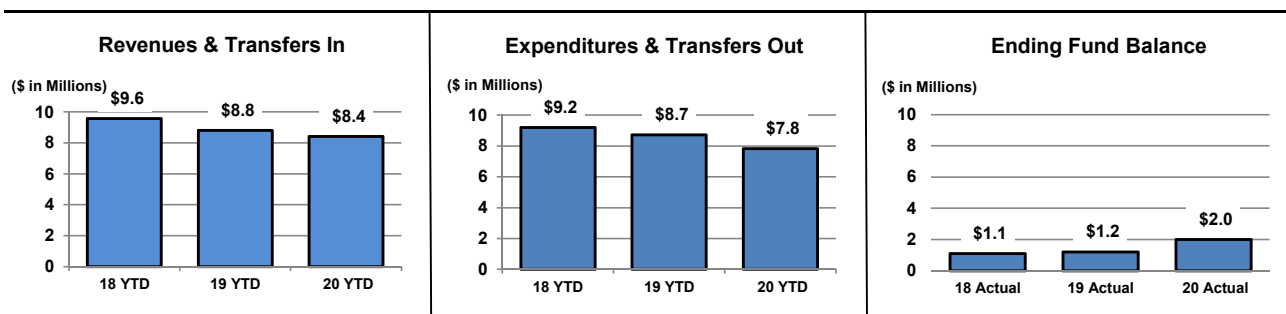
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending December 31, 2020, with comparative actuals ending December 31, 2019

	2019 YTD	2020 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted 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	10,895,350	11,249,422	11,480,491	11,903,508
Charges for Services	18,110,244	29,555,733	29,559,898	12,764,013
Fines & Forfeitures	-	-	-	-
Miscellaneous	32,027	5,150	24,088	39,430
Reimbursements	40,114	39,278	39,278	39,358
Use of Money & Property	5,407	7,500	7,500	3,790
Transfers In & Other Proceeds	44,392	47,385	47,385	10,808,737
Total Revenues & Transfers In	29,127,534	40,904,468	41,158,640	35,558,835
Expenditures & Transfers Out				
Personnel	\$ 20,471,049	\$ 28,796,026	\$ 28,879,008	\$ 19,357,330
Contractuals	8,821,144	12,926,799	13,077,366	6,890,660
Debt Service	-	-	-	-
Commodities	295,904	604,998	627,869	174,146
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	29,588,097	42,327,823	42,584,243	26,422,137
Net Change in Fund Balance	(460,563)	(1,423,355)	(1,425,603)	9,136,699
Actual Beginning Fund Balance	4,155,217	3,694,654	3,694,654	3,694,654
Ending Fund Balance	\$ 3,694,654	\$ 2,271,299	\$ 2,269,051	\$ 12,831,353



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.



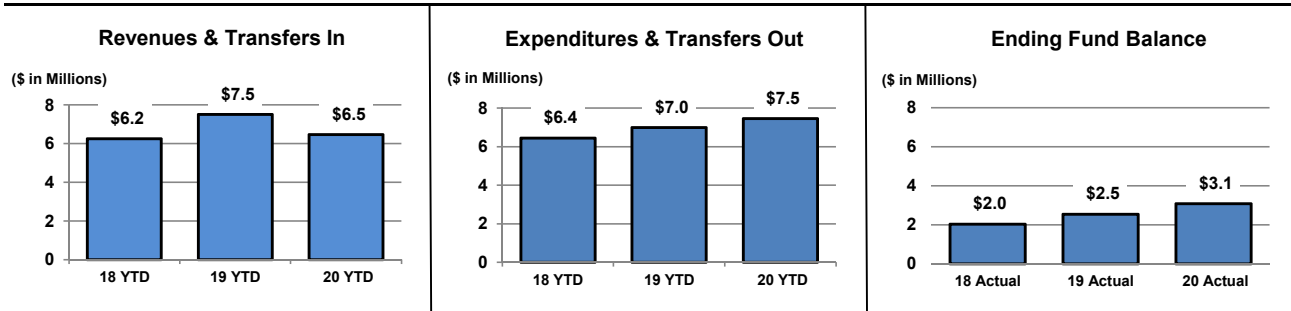
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
 For the month ending December 31, 2020, with comparative actuals ending December 31, 2019

	2019 YTD	2020 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted 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	7,791,456	8,760,504	9,605,255	7,760,473
Charges for Services	663,483	480,919	480,919	325,128
Fines & Forfeitures	-	-	-	-
Miscellaneous	329	-	-	77
Reimbursements	23,118	21,565	21,565	13,215
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	333,645	825,000	825,000	322,791
Total Revenues & Transfers In	8,812,031	10,087,988	10,932,739	8,421,682
Expenditures & Transfers Out				
Personnel	\$ 7,586,132	\$ 8,962,792	\$ 9,233,731	\$ 6,974,860
Contractuals	889,141	986,500	1,459,646	706,027
Debt Service	-	-	-	-
Commodities	241,214	305,000	405,666	154,920
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	8,716,487	10,254,292	11,099,043	7,835,807
Net Change in Fund Balance	95,543	(166,304)	(166,304)	585,875
Actual Beginning Fund Balance	1,098,856	1,194,400	1,194,400	1,194,400
Ending Fund Balance	\$ 1,194,399	\$ 1,028,096	\$ 1,028,096	\$ 1,780,275



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.



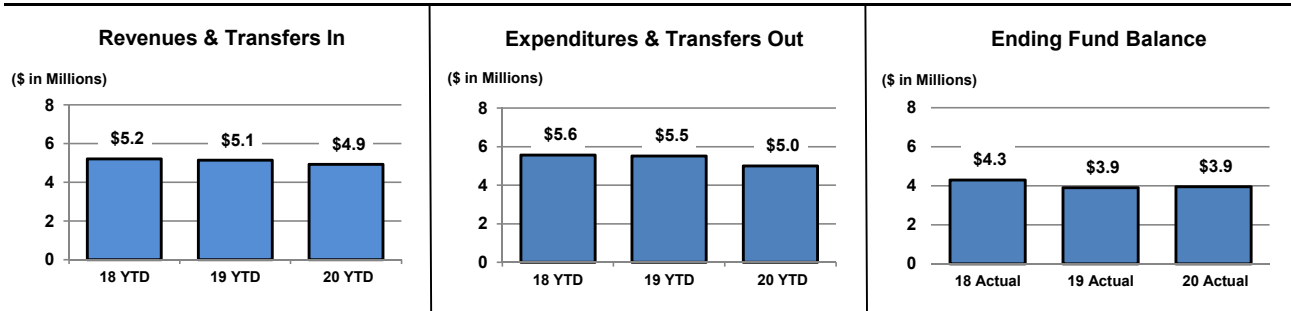
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2020, with comparative actuals ending December 31, 2019

	2019 YTD	2020 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted 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	7,011,723	6,967,077	8,544,948	6,181,059
Charges for Services	57,189	75,588	75,588	27,692
Fines & Forfeitures	-	-	-	-
Miscellaneous	51,081	29,510	29,510	-
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	385,633	448,240	448,240	263,689
Total Revenues & Transfers In	7,505,626	7,520,415	9,098,286	6,472,440
Expenditures & Transfers Out				
Personnel	\$ 1,825,173	\$ 2,240,893	\$ 2,532,382	\$ 1,808,063
Contractuals	5,150,504	5,332,475	6,586,357	5,598,438
Debt Service	-	-	-	-
Commodities	15,067	47,889	80,389	51,154
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	5,535	34,838	34,838	-
Total Expenditures & Transfers Out	6,996,278	7,656,095	9,233,966	7,457,655
Net Change in Fund Balance	509,348	(135,680)	(135,680)	(985,215)
Actual Beginning Fund Balance	2,025,837	2,535,186	2,535,186	2,535,186
Ending Fund Balance	\$ 2,535,185	\$ 2,399,506	\$ 2,399,506	\$ 1,549,971



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.



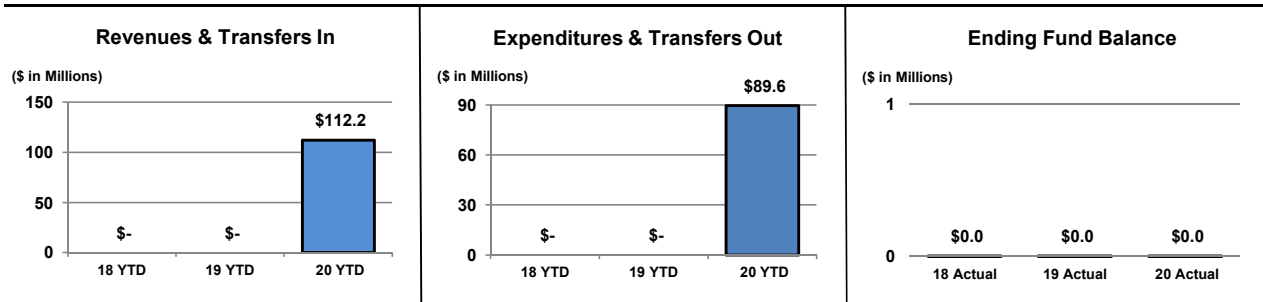
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
 For the month ending December 31, 2020, with comparative actuals ending December 31, 2019

	2019 YTD		2020 YTD	
	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	4,800,830	6,120,344	6,164,950	4,768,062
Charges for Services	335,443	338,187	338,187	329,942
Fines & Forfeitures	-	-	-	-
Miscellaneous	6,681	23,856	23,856	(175,291)
Reimbursements	2,250	10,000	10,000	2,514
Use of Money & Property	22	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	5,145,226	6,492,387	6,536,993	4,925,227
Expenditures & Transfers Out				
Personnel	\$ 4,129,773	\$ 5,398,052	\$ 5,437,314	\$ 3,929,588
Contractuals	1,035,933	1,211,982	1,150,227	764,358
Debt Service	-	-	-	-
Commodities	330,471	643,855	710,955	312,822
Capital Improvements	-	-	-	-
Capital Outlay	27,520	-	-	-
Transfers Out	500	-	-	-
Total Expenditures & Transfers Out	5,524,196	7,253,889	7,298,496	5,006,768
Net Change in Fund Balance	(378,970)	(761,502)	(761,502)	(81,541)
Actual Beginning Fund Balance	4,281,583	3,902,613	3,902,613	3,902,613
Ending Fund Balance	\$ 3,902,613	\$ 3,141,111	\$ 3,141,111	\$ 3,821,072



Stimulus Grants

On March 11, 2020, the World Health Organization declared the novel coronavirus, COVID-19, a pandemic. On March 27, 2020, the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law. The Act provided \$2 trillion in economic relief funding and allocated \$150 billion of that to state, local, and tribal governments through Title V of the Act, called the Coronavirus Relief Fund. Sedgwick County received \$99.6 million in direct allocation, which will be used by the County, other municipalities, and approved entities to cover costs that are necessary expenditures incurred due to COVID-19; were not accounted for in the budget most recently approved as of March 27, 2020; and were incurred during the period of March 1, 2020, through December 30, 2020. The County also received \$9.3 million in pass-through Federal stimulus funding from the State's allocation of CARES funding. This program is used to track general eligible expenses for Sedgwick County.



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

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

	2019 YTD	2020 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted 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	-	-	111,507,137	111,342,279
Charges for Services	-	-	816,458	816,458
Fines & Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Reimbursements	-	-	-	-
Use of Money & Property	-	-	-	52,776
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	-	-	112,323,595	112,211,513
Expenditures & Transfers Out				
Personnel	\$ -	\$ -	\$ 2,665,830	\$ 2,645,478
Contractuals	-	-	62,013,523	39,531,872
Debt Service	-	-	-	-
Commodities	-	-	16,741,727	16,459,790
Capital Improvements	-	-	-	-
Capital Outlay	-	-	405,642	405,642
Transfers Out	-	-	30,512,673	30,512,673
Total Expenditures & Transfers Out	-	-	112,339,395	89,555,456
Net Change in Fund Balance	-	-	(15,800)	22,656,057
Actual Beginning Fund Balance	289	289	289	289
Ending Fund Balance	\$ 289	\$ 289	\$ (15,511)	\$ 22,656,345

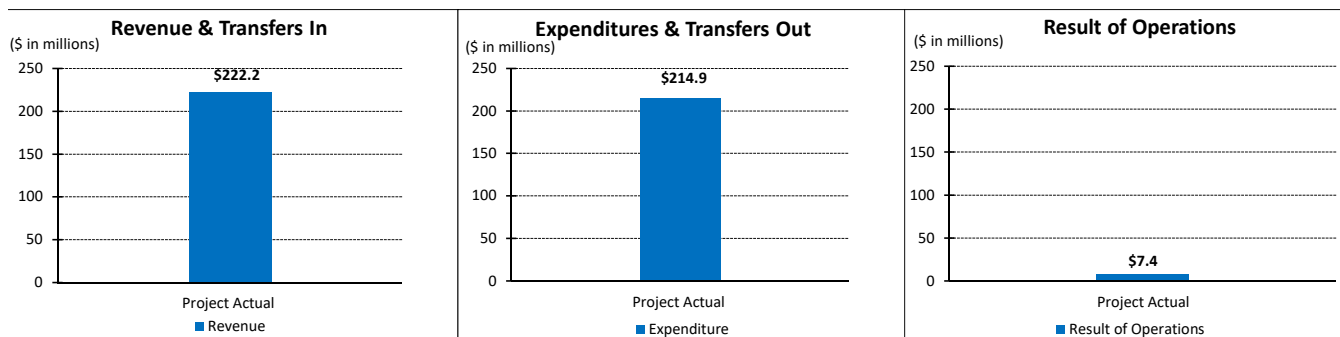


INTRUST Bank Arena - Subfund

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

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

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



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

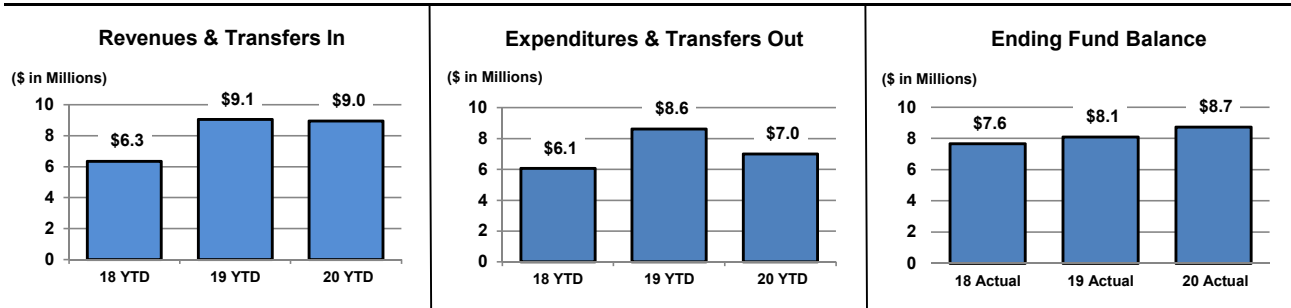
	Total Project				
	Budget		FY '05-FY '19 Amounts	FY 2020 Amounts	Total Amounts
	Original	Revised			
Revenues & transfers in					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Charges for service	-	-	9,193,904	900,861	\$ 10,094,765
Miscellaneous	-	-	571,775	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	933,580	223,146,025
Expenditures & transfers out					
Arena A & E Services	11,229,042	13,642,034	13,642,034	-	\$ 13,642,034
Land Acquisition & Demolition	20,000,000	17,000,545	16,993,976	-	\$ 16,993,976
Site Costs	7,460,000	-	-	-	\$ -
Parking	-	5,313,079	5,201,116	-	\$ 5,201,116
Infrastructure	4,000,000	7,097,966	7,097,966	-	\$ 7,097,966
Construction	77,000,000	141,822,940	141,822,940	-	\$ 141,822,940
Contingency	7,700,000	-	-	-	\$ -
Pavilions	9,128,000	6,072,455	6,072,455	-	\$ 6,072,455
Operations Reserve	48,011,000	8,739,817	1,986,795	-	\$ 1,986,795
Project Management & Planning	-	5,232,168	5,232,168	-	\$ 5,232,168
Kansas Pavilions - Construct Restroom/Showers	-	181,032	181,032	-	\$ 181,032
Kansas Pavilions - Paving	-	402,791	402,791	-	\$ 402,791
Arena Operations	-	3,300,933	5,664,147	603,639	\$ 6,267,786
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	4,628,639	219,481,391
Ending fund balance			\$ 7,359,693		\$ 3,664,634



Fleet Management

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

In 2013, the Board of County Commissioners authorized several changes in Fleet Management operations to reduce the Department's budget. These included outsourcing the parts room, body shop work, and ambulance remounts. In 2017, the BOCC approved a new fleet replacement policy, which transitioned away from an age and miles approach to a more sophisticated point system.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2020, with comparative actuals ending December 31, 2019

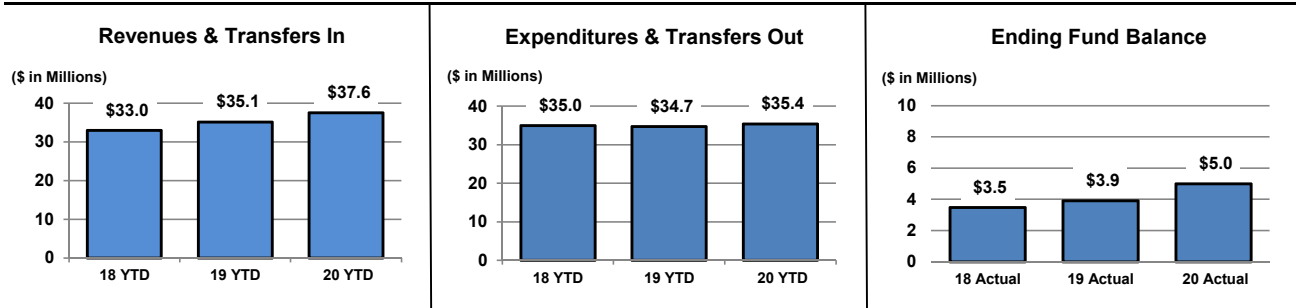
	2019 YTD	2020 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	57,763	57,763	-
Charges for Services	8,819,298	8,434,274	8,434,274	8,661,084
Fines & Forfeitures	-	-	-	-
Miscellaneous	188,070	87,780	87,780	246,257
Reimbursements	43,956	44,084	44,084	44,407
Use of Money & Property	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	9,051,325	8,623,901	8,623,901	8,951,749
Expenditures & Transfers Out				
Personnel	\$ 963,390	\$ 1,057,539	\$ 1,057,539	\$ 961,492
Contractuals	771,109	683,111	934,230	767,430
Debt Service	-	-	-	-
Commodities	3,000,122	3,400,522	3,094,336	2,725,962
Capital Improvements	-	-	-	-
Capital Outlay	2,287,114	5,078,768	4,536,811	1,942,028
Transfers Out	1,589,071	-	597,024	597,024
Total Expenditures & Transfers Out	8,610,806	10,219,940	10,219,940	6,993,936
Net Change in Fund Balance	440,518	(1,596,038)	(1,596,038)	1,957,813
Actual Beginning Fund Balance	7,647,030	8,087,549	8,087,549	8,087,549
Ending Fund Balance	\$ 8,087,548	\$ 6,491,511	\$ 6,491,511	\$ 10,045,362



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 in 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.



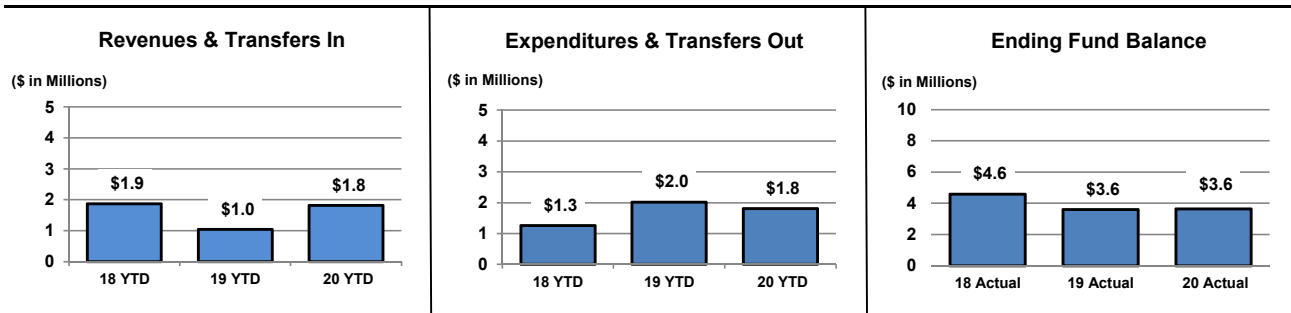
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2020, with comparative actuals ending December 31, 2019

	2019 YTD	2020 YTD		
	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	34,884,956	38,656,706	38,656,706	36,697,632
Fines & Forfeitures	-	-	-	-
Miscellaneous	106,521	57,993	57,993	839,610
Reimbursements	-	-	-	-
Use of Money & Property	134,066	138,725	138,725	27,851
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	<u>35,125,543</u>	<u>38,853,423</u>	<u>38,853,423</u>	<u>37,565,093</u>
Expenditures & Transfers Out				
Personnel	\$ 204,098	\$ 305,501	\$ 305,501	\$ 151,045
Contractuals	34,462,025	37,420,559	37,377,014	35,178,391
Debt Service	-	-	-	-
Commodities	17,235	-	43,545	30,648
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	<u>34,683,358</u>	<u>37,726,060</u>	<u>37,726,060</u>	<u>35,360,083</u>
Net Change in Fund Balance	<u>442,185</u>	<u>1,127,363</u>	<u>1,127,363</u>	<u>2,205,009</u>
Actual Beginning Fund Balance	<u>3,469,744</u>	<u>3,911,929</u>	<u>3,911,929</u>	<u>3,911,929</u>
Ending Fund Balance	<u>\$ 3,911,929</u>	<u>\$ 5,039,292</u>	<u>\$ 5,039,292</u>	<u>\$ 6,116,938</u>



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

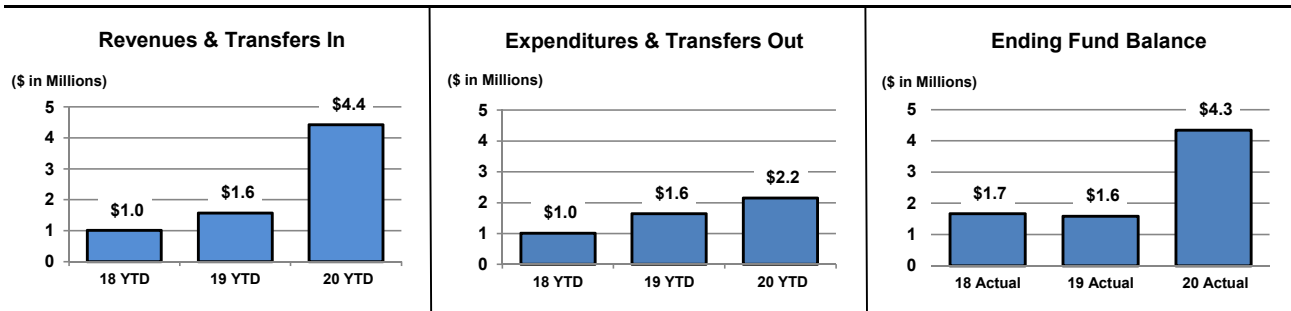
	2019 YTD		2020 YTD	
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	905,322	1,834,691	1,834,691	1,772,110
Fines & Forfeitures	-	-	-	-
Miscellaneous	8,701	80	80	145
Reimbursements	21,944	2,494	2,494	28,650
Use of Money & Property	108,247	109,396	109,396	19,025
Transfers In & Other Proceeds	-	-	-	-
Total Revenues & Transfers In	1,044,214	1,946,661	1,946,661	1,819,930
Expenditures & Transfers Out				
Personnel	\$ 331,614	\$ 268,819	\$ 268,819	\$ 158,205
Contractuals	1,684,624	1,702,626	1,661,126	1,614,318
Debt Service	-	-	-	-
Commodities	-	-	41,500	38,395
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	2,016,237	1,971,445	1,971,445	1,810,917
Net Change in Fund Balance	(972,023)	(24,784)	(24,784)	9,013
Actual Beginning Fund Balance	4,580,372	3,608,349	3,608,349	3,608,349
Ending Fund Balance	\$ 3,608,349	\$ 3,583,565	\$ 3,583,565	\$ 3,617,362



Risk Management

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

The Fund is used to pay premiums for the following insurance policies: property, Sheriff's aircraft hull and liability, fire, vehicle, fleet, physical liability, employee blanket bond, public official bonds, professional liability for Health Division and COMCARE healthcare facilities, and professional liability for physicians in COMCARE, Regional Forensic Science Center, and the Office of the Medical Director (OMD). Each policy has a deductible of \$250,000 or less. The risks of public liability and auto liability are self-insured. The self-insured claims and expenses are also paid out of the Risk Management Fund.



Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)
For the month ending December 31, 2020, with comparative actuals ending December 31, 2019

	2019 YTD	2020 YTD		YTD Actual Amounts
	YTD Actual Amounts	Annual Budgeted Amounts		
		Adopted	Revised	
Revenues & Transfers In				
Current Property Taxes	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-
Motor Vehicle Taxes	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-
All Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous	22,265	-	-	6,320
Reimbursements	32,967	79,985	79,985	2,909,627
Use of Money & Property	17,840	18,863	18,863	5,655
Transfers In & Other Proceeds	1,500,000	832,711	832,711	1,500,000
Total Revenues & Transfers In	1,573,072	931,559	931,559	4,421,602
Expenditures & Transfers Out				
Personnel	\$ 666	\$ -	\$ -	\$ -
Contractuals	1,623,617	1,490,872	2,291,372	2,142,573
Debt Service	-	-	-	-
Commodities	22,944	15,000	14,500	11,623
Capital Improvements	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	1,647,226	1,505,872	2,305,872	2,154,196
Net Change in Fund Balance	(74,154)	(574,313)	(1,374,313)	2,267,406
Actual Beginning Fund Balance	1,662,226	1,588,072	1,588,072	1,588,072
Ending Fund Balance	\$ 1,588,072	\$ 1,013,759	\$ 213,759	\$ 3,855,478





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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.
- **2012:** Active 2012 projects include \$0.1 million in budgeted funding, with \$4,722 remaining for one drainage project that was scheduled for completion on December 31, 2020.
- **2013:** Active projects in the 2013 CIP include \$2.8 million in project funding, of which all funding is committed. The final 2013 project was scheduled for completion on December 31, 2017.
- **2015:** Project budgets currently include \$1.7 million in project funding, of which \$1.4 million is committed and \$0.3 million is available. The final 2015 projects will be active until January 2021.
- **2017:** Budgeted funding for the 2017 CIP totals \$6.9 million, with \$6.5 million committed and \$0.4 million available. Significant current projects include several bridge projects.
- **2018:** Budgeted funding for the 2018 CIP totals \$6.9 million, with \$5.3 million committed and \$1.5 million available. Significant current projects include the replacement of parking lots on County-owned properties as well as numerous road and bridge projects.
- **2019:** Budgeted funding for the 2019 CIP totals \$20.9 million, with \$16.0 million committed and \$4.9 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 \$81.0 million with \$55.2 million committed and \$25.7 million available. Significant current projects include expanding the waiting room at the Adult Residential and Work Release Facility, expanding the courtroom on the eleventh floor of the Sedgwick County Courthouse, and numerous road and bridge projects.



Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2005									
Facility									
57011-551	Operations Reserve	Construction	Special LST	-	2,671,619	-	2,671,619	-	12/31/2060
	Annual Total			-	2,671,619	-	2,671,619	-	
2012									
Drainage									
23964-234	D21 Improve Drainage SW of Hayville-Dsgn	Design	Cash	-	145,000	140,278	4,722	-	12/31/2020
	Annual Total			-	145,000	140,278	4,722	-	
2013									
Facility									
17975-234	Update master control adult detention	Completed	Cash	2,022,322	2,806,434	2,806,434	-	-	12/31/2017
	Annual Total			2,022,322	2,806,434	2,806,434	-	-	





Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2015									
Facility									
12987-402	Construct EMS Garage Facility	Not Started	Bond	257,740	-	-	-	-	TBD
Roads									
21516-231	R330 Aviation Pathway-Derby to Wichita	Completed	LST	1,345,500	645,500	447,268	198,232	-	07/31/2020
21534-231	R326 S Area Pkwy System Prelim Study	Completed	LST	500,000	500,000	405,000	95,000	-	12/31/2017
Bridges									
21526-231	B482 Redeck Hydraulic btw 69th & 77th N	Completed	LST	500,000	299,983	299,983	-	-	01/07/2020
21529-231	B471 53rd St N btw 231st and 247th St W	Completed	LST	70,000	51,200	51,200	-	-	01/01/2021
21570-403	B482 Redeck Hydraulic btw 69th & 77th N	Completed	Bond	3,750	203,767	200,017	3,750	-	01/07/2020
				Annual Total	1,700,450	1,403,468	296,982	-	
2017									
Facility									
17001-230	Law Enforcement Training Center	Completed	Cash	5,500,000	6,126,222	5,881,088	245,134	-	12/31/2017
Bridges									
21494-231	B485 151st St W over Ninnescah-17	Right Of Way Acquisition R/W	LST	350,000	287,800	230,700	57,100	-	01/01/2023
21503-231	B491 71st St. S. btw Webb&Greenwich-16+	Design	LST	227,005	227,005	174,422	52,583	-	01/01/2021
21504-231	B490 143rd St. E. btw Harry&Pawnee-16+	Completed	LST	158,000	158,000	140,299	17,701	-	10/31/2020
21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Ongoing	LST	200,000	100,000	40,293	59,707	-	TBD
				Annual Total	6,435,005	6,466,802	432,225	-	



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



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2019									
Facility									
14976-241	Replace Fire Station 31	Construction	Cash	-	2,410,558	2,269,403	141,155	-	04/23/2021
33004-230	JDF Security Cam Record & View Upgrade	Construction	Cash	-	786,860	780,529	6,331	-	07/30/2020
62001-230	ADA Compliance (from 2016 on)	Ongoing	Cash	712,132	1,079,558	766,240	313,318	-	TBD
91006-230	ADF 1st Floor & Courthouse Space	Construction	Bond	-	6,714,688	6,146,186	568,502	2,242	05/20/2021
91007-230	Modernize ADF Elevators 6 & 8	Post-Construction & Occupancy	Cash	-	232,379	139,635	92,745	-	12/31/2019
91008-230	Security Camera Upgrade/Standardization	Post-Construction & Occupancy	Cash	-	570,200	553,766	16,434	-	12/31/2019
93001-230	County Administration Building	Not Started	Cash	-	3,000,000	92,478	2,907,522	-	TBD
Drainage									
23002-230	D21 Design Ph. 1 Drainage SW of Hysville	Ongoing	Cash	-	38,205	38,205	-	-	12/31/2020
Roads									
21482-231	R352 Repair Pavement 127th E	Completed	LST	-	150,000	150,000	-	-	06/30/2019
Bridges									
21481-231	B482 Redeck Hydraulic btwn 69th & 77th N	Completed	Bond	-	1,136,096	918,796	217,300	-	01/07/2020
21493-231	B488 215th St W btw 13th & 21st St N-17	Completed	Bond	100,000	1,200,000	1,059,014	140,986	-	06/30/2020
21495-231	B484 95th St S btw Broadway & KTA-17	Completed	Bond	100,000	2,208,200	1,711,834	496,366	-	01/01/2021
21498-231	B473 Broadway btw 117th & 125th N-17	Completed	Bond	1,700,000	1,334,439	1,331,449	2,990	-	06/01/2020

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
		Annual Total		2,612,132	20,861,183	15,957,534	4,903,648	2,242	





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	554,500	343,495	211,005	-	TBD
19001-230	11th Floor Courtroom Expansion	Post-Construction & Occupancy	Cash	-	173,057	142,460	30,597	-	TBD
33005-230	Adult Res & WR Waiting Room Expansion	Design	Cash	-	228,447	202,332	26,115	42,151	TBD
91002-230	Replace Roofs County Owned Buildings-16	Ongoing	Cash	169,968	434,836	204,147	230,689	-	TBD
91009-230	Energy Savings	Not Started	Cash	-	225,486	-	225,486	-	TBD
Drainage									
23001-230	D25 WWCFC System Major Maint & Repair	Ongoing	Cash	500,000	2,657,500	555,957	2,101,543	-	TBD



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2020									
Roads									
21014-230	Osage Country Addition Benefit District	Completed	Bond	-	1,765,000	595,696	1,169,305	-	11/01/2020
21471-231	R353 Ridge Rd Shlder from 53rd to 69th N	Design	LST	-	115,000	110,550	4,450	-	12/31/2023
21472-231	R351 Intersection Impvmt 55th S Meridian	Substantial Completion	Bond	-	1,100,000	437,504	662,496	-	12/31/2020
21473-231	R350 County Rds Grave/Cold Mix Rplmnt	Not Started	LST	-	-	-	-	-	TBD
21483-231	R349 Aviation Pathway Derby to ICT Ph 3	Construction	LST	-	330,000	-	330,000	-	12/31/2020
21484-231	R348 Pave 135th W north of 53rd N	Right Of Way Acquisition R/W	LST	-	350,000	46,760	303,240	-	TBD
21501-231	R328 NW Bypass RoW Acquisition K-254 '17	Right Of Way Acquisition R/W	LST	661,000	2,300,000	1,300,000	1,000,000	-	12/31/2020
21502-231	R264 Improve Drainage County RoW 2017+	Construction	LST	500,000	2,500,000	1,203,485	1,296,515	350	TBD
21513-231	R331 Traffic Control Maint & Const-2016+	Construction	LST	1,100,000	2,800,000	2,769,025	30,975	-	TBD
21514-231	R175 Preventive Maintenance-2016+	Ongoing	LST	19,916,667	55,035,967	42,750,332	12,285,635	-	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Ongoing	LST	400,000	1,156,277	791,138	365,139	-	TBD



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2020									
Bridges									
21461-231	B510 71st S btwn Webb & Greenwich pt 2	Construction	Bond	-	850,000	513,376	336,624	-	03/31/2021
21462-231	B507 Greenwich btwn 117th & 125th N.	Design	LST	-	150,000	48,000	102,000	-	12/31/2022
21463-231	B506 85th St N btwn Oliver & Woodlawn	Design	LST	-	170,000	62,500	107,500	-	12/31/2022
21464-231	B505 Rehab Ridge Rd over Arkansas Riv	Design	LST	-	60,000	55,000	5,000	-	TBD
21465-231	B504 Rehab on 151st W over Arkansas Riv.	Design	LST	-	60,000	55,000	5,000	-	TBD
21468-231	B491 71st S S btwn Webb & Greenwich pt 1	Construction	Bond	-	850,000	541,390	308,610	-	03/31/2021
21469-231	B490 Replace on 143rd E north of Pawnee	Completed	Bond	-	850,000	725,117	124,883	-	10/31/2020
21470-231	B485 Replace on 151st W over Ninnescah	Design	LST	-	50,000	-	50,000	-	12/31/2022
21474-231	B513 93rd N btwn 119th & 135th W	Construction	LST	-	636,124	544,894	91,231	114,348	03/31/2021
21475-231	B501 103rd S btwn Ridge & Hoover	Design	Bond	-	750,000	45,600	704,400	-	08/31/2021
21476-231	B500 103rd S btwn 119th & 135th W	Design	Bond	-	750,000	49,800	700,200	-	09/30/2022
21477-231	B497 Ridge btwn 39th & 47th S.	Design	Bond	-	978,000	78,450	899,550	-	04/30/2022
21479-231	B495 247th W btwn 77th & 85th N	Construction	Bond	-	700,000	564,907	135,093	177,553	03/31/2021
21480-231	B493 199th W btwn Central & 13th N	Design	Bond	-	1,497,000	84,000	1,413,000	-	05/31/2022
21505-231	B489 Hydraulic btwn 111th & 119th St. S.	Construction	LST	200,000	899,995	416,755	483,240	-	03/31/2021
Annual Total				23,557,635	80,977,190	55,237,669	25,739,521	334,402	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
		Total All Years		39,504,084	122,925,791	87,328,049	35,597,742	336,644	





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	17,139,549	8,892,025	8,247,524	177,553
	Sales Tx Road/Bridge	1,500,000	3,911,653	3,650,485	261,167	-
	Sales Tx Road/Bridge	26,128,172	72,929,255	52,686,713	20,242,541	114,698
	Sales Tx Road/Bridge	-	975,000	975,000	-	-
	Fire Dist Spec Equip	-	2,410,558	2,269,403	141,155	-
	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	-	4,658,414	1,986,795	2,671,619	-
	Capital Improvements	-	8,812,688	6,981,781	1,830,907	2,242
	Capital Improvements	9,014,422	19,999,686	12,916,258	7,083,428	42,151
	Capital Improvements	37,784	2,811,096	2,676,988	134,108	-
	Total All Funds	\$ 39,541,868	\$ 171,814,738	\$ 131,198,537	\$ 40,616,200	\$ 336,644
Summary Total by Project Type						
	Bridges	5,808,755	24,045,076	14,469,069	9,576,007	291,901
	Drainage	500,000	2,915,705	734,440	2,181,265	-
	Facility	8,809,946	72,648,212	63,224,262	9,423,950	44,392
	Roads	24,423,167	72,205,744	52,770,766	19,434,978	350
	Total All Project Types	\$ 39,541,868	\$ 171,814,738	\$ 131,198,537	\$ 40,616,200	\$ 336,644

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2020

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Fund Statements

2020
Quarter Financial Report

Fund Statements

Fund Statements

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. All information in this section is presented on the basis of Generally Accepted Accounting Principles (GAAP), which is different than the budgetary basis used earlier in this report. Although the County maintains over 30 individual governmental funds, information is presented separately on the *Balance Sheet* (pages 56 and 57) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 58 and 59) 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 62-77 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 60 and 61). The County's single Enterprise Fund is the Arena Fund and is reported on the same basis as business-type activities. Internal Service Funds are used to accumulate and allocate costs internally among the County's various functions. The County uses Internal Service Funds to account for its fleet of vehicles, insurance, workers' compensation and risk management activities. All Internal Service Funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

Individual fund data for the Internal Service Funds is provided in the form of combining statements as presented on pages 78-81 of this report.

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

- Fund balances for the governmental funds totaled \$223.2 million, an increase of \$59.8 million since the end of 2019. The following table depicts the financial position at December 31 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund Type	December 31, 2020 Fund Balance	Change in Fund Balance
General	\$94,379,801	\$ 22,675,765
Fed/State Assistance	60,096,558	37,923,318
Public Building Commission	1,459,052	218,983
Debt Service	1,031,856	(1,120,940)
Debt Proceeds	7,238,797	(5,304,690)
Other	59,022,500	5,432,063
Totals	\$ 223,228,564	\$ 59,824,499

- Governmental funds revenues were \$452.1 million for the period ending December 31, 2020, an increase of \$104.4 million compared to 2019. Property tax revenue was up \$6.9 million from the same time period last year, and intergovernmental revenue increased \$107.5 million. Charges for services decreased \$6.2 million from 2019 to 2020. Investment income also decreased \$3.3 million for 2020.
- Governmental funds expenditures were \$396.4 million as of December 31, 2020, an increase of \$52.2 million from the same period last year. General government expenditures increased \$55.7 million from 2019 to 2020. Public safety expenditures decreased roughly \$1.0 million and culture and recreation expenses increased \$2.2 million from last year. Health and welfare expenditures were down \$1.6 million and debt service expenses decreased \$2.1 million from last year.
- The unrestricted fund balances of the governmental funds totaled \$129.1 million, which is available for meeting current budget obligations and spending at the government's discretion.



- Fund balance of the Public Building Commission (PBC) fund totaled \$1.5 million, an increase of \$0.2 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 \$1.0 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 \$7.2 million, a decrease of \$5.3 million since the end of 2019.
- Net position of the Arena Fund (the County's only Enterprise Fund) totaled nearly \$141.6 million at December 31. Of this amount, \$137.9 million is invested in capital assets and \$3.7 million represents unrestricted net position.
- Net position of the Internal Service Funds totaled \$36.5 million. Of this amount, \$10.6 million is invested in capital assets and \$25.9 million represents unrestricted net position.



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SEDGWICK COUNTY, KANSAS

*Balance Sheet
Governmental Funds*

December 31, 2020

(with comparative totals for December 31, 2019)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
Assets:			
Cash, including investments	\$ 189,030,856	\$ 62,506,271	\$ 18,184
Restricted investment	-	-	1,440,868
Advance receivable	4,130,371	-	-
Due from other funds	-	-	-
Due from other agencies	-	5,555	-
Accounts receivable	408,059	1,024,923	-
Property tax receivable	117,890,825	-	-
Sales tax receivable	2,824,816	-	-
Interest receivable	676,134	-	-
Prepaid items	2,099,975	-	-
Lease receivable	-	-	85,115,580
Notes receivable	702,033	-	-
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	-	123,040	-
Total assets	\$ 317,763,069	\$ 63,659,789	\$ 86,574,632
Liabilities:			
Accounts payable	1,151,220	2,229,103	-
Accrued wages	4,522,098	1,333,880	-
Advance - grants	-	-	-
Due to other funds	-	-	-
Advance payable	-	-	-
Due to other entities	99,819,125	248	-
Other liabilities	-	-	-
Total liabilities	105,492,443	3,563,231	-
Deferred Inflows of Resources:			
Deferred property tax revenue	117,890,825	-	-
Unavailable revenue - accounts receivable	-	-	-
Deferred lease receivable	-	-	85,115,580
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	117,890,825	-	85,115,580
Fund balances:			
Nonspendable:			
Inventories	\$ -	\$ 123,040	\$ -
Advance receivable	4,130,371	-	-
Notes receivable	702,033	-	-
Prepaid items	2,099,975	-	-
Restricted:			
General Government	5,617,491	-	-
Debt Service	-	-	18,184
Public Safety	-	31,086,665	-
Public Works	-	-	-
Health and Welfare	-	3,801,965	-
Culture and Recreation	-	-	-
Community Development	-	4,174,575	1,440,868
Capital Outlay	-	-	-
Committed:			
Public Safety	-	11,494	-
Capital Outlay	-	-	-
Health and Welfare	-	1,804,477	-
Assigned:			
General Government	12,969,885	-	-
Public Safety	167,906	1,288,579	-
Public Works	57	-	-
Health and Welfare	39,492	17,786,031	-
Culture and Recreation	4,675	-	-
Community Development	-	19,732	-
Capital Outlay	-	-	-
Unassigned	68,647,916	-	-
Total fund balance	94,379,801	60,096,558	1,459,052
Total liabilities, deferred inflows of resources and fund balances	\$ 317,763,069	\$ 63,659,789	\$ 86,574,632



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2020	2019
\$ 1,031,856	\$ 6,459,326	\$ 60,979,825	\$ 320,026,318	\$ 160,468,532
-	-	-	1,440,868	1,221,885
-	-	-	4,130,371	4,377,381
-	779,471	-	779,471	779,471
-	-	15,282	20,837	2,383,686
-	-	2,919,456	4,352,438	4,290,178
11,307,284	-	40,102,001	169,300,110	162,757,546
-	-	2,824,819	5,649,635	5,502,030
-	-	-	676,134	690,203
-	-	-	2,099,975	2,175,489
-	-	-	85,115,580	85,115,580
-	-	-	702,033	702,033
-	-	-	-	-
1,903,909	-	-	1,903,909	1,903,909
1,833,645	-	-	1,833,645	1,833,645
-	-	535,047	658,087	495,663
<u>\$ 16,076,694</u>	<u>\$ 7,238,797</u>	<u>\$ 107,376,430</u>	<u>\$ 598,689,411</u>	<u>\$ 434,697,231</u>
-	-	996,652	4,376,975	4,517,157
-	-	1,809,484	7,665,462	5,790,628
-	-	-	-	1,009,888
-	-	779,471	779,471	779,471
-	-	4,130,371	4,130,371	4,377,381
-	-	84,714	99,904,087	227,786
-	-	-	-	1,750,645
-	-	7,800,692	116,856,366	18,452,956
11,307,284	-	40,102,001	169,300,110	162,757,546
-	-	451,237	451,237	1,229,530
-	-	-	85,115,580	85,115,580
3,737,554	-	-	3,737,554	3,737,554
<u>15,044,838</u>	<u>-</u>	<u>40,553,238</u>	<u>258,604,481</u>	<u>252,840,210</u>
\$ -	\$ -	\$ 535,047	\$ 658,087	495,663
-	-	-	4,130,371	4,377,381
-	-	-	702,033	702,033
-	-	-	2,099,975	2,175,489
-	-	2,864,402	8,481,893	8,120,175
1,031,856	-	25,790	1,075,830	2,196,770
-	-	12,218,296	43,304,961	12,490,787
-	-	486,460	486,460	675,479
-	-	1,412,614	5,214,579	6,289,617
-	-	120,712	120,712	83,683
-	-	9,500	5,624,943	5,475,660
-	7,238,797	15,018,464	22,257,261	26,264,661
-	-	6,200,529	6,212,023	3,247,576
-	-	7,612,949	7,612,949	9,236,238
-	-	-	1,804,477	1,542,445
-	-	-	12,969,885	12,862,175
-	-	418,886	1,875,371	2,092,514
-	-	765,987	766,044	629,682
-	-	-	17,825,523	8,266,049
-	-	-	4,675	155
-	-	-	19,732	24,133
-	-	12,124,390	12,124,390	11,082,946
-	-	(791,526)	67,856,390	45,072,754
<u>1,031,856</u>	<u>7,238,797</u>	<u>59,022,500</u>	<u>223,228,564</u>	<u>163,404,065</u>
<u>\$ 16,076,694</u>	<u>\$ 7,238,797</u>	<u>\$ 107,376,430</u>	<u>\$ 598,689,411</u>	<u>\$ 434,697,231</u>



SEDGWICK COUNTY, KANSAS

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

*For the Twelve Months Ended December 31, 2020
(with comparative totals for the twelve months ended December 31, 2019)*

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission Fund</u>
Revenues			
Property taxes	\$ 130,386,774	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	17,177,103	-	-
Special assessments	-	-	-
Other taxes	291,653	1,727	-
Intergovernmental	510,265	146,481,976	-
Charges for services	12,821,587	14,740,405	645,000
Uses of money and property	7,293,210	57,183	2,061,678
Fines and forfeits	174,860	80,334	-
Licenses and permits	7,955,012	-	-
Other	2,225,319	-	-
Total revenues	<u>178,835,783</u>	<u>161,361,625</u>	<u>2,706,678</u>
Expenditures			
Current:			
General government	43,998,650	50,537,444	-
Public safety	98,596,365	9,851,524	-
Public works	2,116,764	-	-
Health and welfare	8,197,953	43,004,489	-
Cultural and recreation	11,826,406	-	-
Community Development	1,486,346	750,500	-
Debt service:			
Principal	-	-	585,000
Interest and fiscal charges	-	-	1,902,695
Capital outlay	-	-	-
Total expenditures	<u>166,222,484</u>	<u>104,143,957</u>	<u>2,487,695</u>
Excess (deficiency) of revenues over (under) expenditures	<u>12,613,299</u>	<u>57,217,668</u>	<u>218,983</u>
Other financing sources (uses)			
Transfers from other funds	17,749,646	1,584,288	-
Transfers to other funds	(7,687,180)	(20,878,638)	-
Premium from issuance of general obligation bonds	-	-	-
Proceeds from sale of capital assets	-	-	-
Proceeds from capital lease	-	-	-
Total other financing sources (uses)	<u>10,062,466</u>	<u>(19,294,350)</u>	<u>-</u>
Net change in fund balances	22,675,765	37,923,318	218,983
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>\$ 94,379,801</u>	<u>\$ 60,096,558</u>	<u>\$ 1,459,052</u>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2020	2019
\$ 10,784,246	\$ -	\$ 44,451,694	\$ 185,622,714	\$ 178,745,661
-	-	3,234,089	3,234,089	3,074,727
-	-	13,848,247	31,025,350	30,423,553
524,606	-	-	524,606	569,093
-	-	108,691	402,071	518,122
48,774	-	9,498,609	156,539,624	49,083,865
-	-	26,042,781	54,249,773	60,413,001
-	27,114	60,917	9,500,102	12,784,312
-	-	-	255,194	260,788
-	-	79,836	8,034,848	8,291,738
-	-	526,456	2,751,775	3,555,737
<u>11,357,626</u>	<u>27,114</u>	<u>97,851,320</u>	<u>452,140,146</u>	<u>347,720,597</u>
-	94,084	5,334,216	99,964,394	44,275,169
-	-	47,179,516	155,627,405	156,623,803
-	-	11,955,590	14,072,354	14,239,715
-	-	5,735,451	56,937,893	58,563,496
-	-	12,379	11,838,785	12,198,167
-	-	8,487,913	10,724,759	10,614,781
11,710,000	1,600,000	441,233	14,336,233	16,171,088
3,541,327	24,770	39,147	5,507,939	5,726,173
-	-	27,350,721	27,350,721	25,776,537
<u>15,251,327</u>	<u>1,718,854</u>	<u>106,536,166</u>	<u>396,360,483</u>	<u>344,188,929</u>
<u>(3,893,701)</u>	<u>(1,691,740)</u>	<u>(8,684,846)</u>	<u>55,779,663</u>	<u>3,531,668</u>
2,772,761	139,097	17,134,633	39,380,425	15,645,615
-	(8,699,859)	(3,017,724)	(40,283,401)	(15,556,544)
-	402,812	-	402,812	1,055,701
-	-	-	-	9,770,000
-	-	-	-	1,625,204
<u>2,772,761</u>	<u>(3,612,950)</u>	<u>14,116,909</u>	<u>4,044,836</u>	<u>12,539,976</u>
(1,120,940)	(5,304,690)	5,432,063	59,824,499	16,071,644
2,152,796	12,543,487	53,590,437	163,404,065	147,332,421
<u>\$ 1,031,856</u>	<u>\$ 7,238,797</u>	<u>\$ 59,022,500</u>	<u>\$ 223,228,564</u>	<u>\$ 163,404,065</u>



SEDGWICK COUNTY, KANSAS

Statement of Net Position Proprietary Funds December 31, 2020

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
<u>Assets</u>		
Current assets:		
Cash, including investments	\$ 3,675,224	\$ 29,789,316
Accounts receivable	-	-
Inventories, at cost	-	190,564
Total current assets	3,675,224	29,979,880
Noncurrent assets:		
Capital assets:		
Land	13,038,358	40,580
Buildings and improvements	166,725,360	8,303,571
Machinery and equipment	8,116,166	33,034,831
Construction in progress	4,072,098	-
Less accumulated depreciation	(54,026,570)	(30,771,837)
Total capital assets (net of accumulated depreciation)	137,925,412	10,607,145
Total assets	141,600,636	40,587,025
<u>Liabilities</u>		
Current liabilities:		
Accounts payable	10,589	133,924
Accrued wages	-	53,712
Estimated claims costs payable	-	2,100,000
Total current liabilities	10,589	2,287,636
Noncurrent liabilities:		
Estimated claims costs payable	-	1,776,300
Total liabilities	10,589	4,063,936
<u>Net position</u>		
Investment in capital assets	137,925,412	10,607,145
Unrestricted	3,675,224	25,915,944
Total net position	141,590,047	36,523,089
Total liabilities and net position	\$ 141,600,636	\$ 40,587,025



SEDGWICK COUNTY, KANSAS

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

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
Operating revenues:		
Charges for services	\$ 590,000	\$ 47,130,826
Other revenue	32,719	3,831,831
Total operating revenues	622,719	50,962,657
Operating expenses:		
Salaries and benefits	-	1,282,085
Contractual services	603,639	2,579,008
Utilities	-	57,778
Supplies and fuel	-	2,666,955
Administrative charges	-	231,060
Depreciation expense	5,038,764	2,205,243
Claims expense	-	36,861,880
Other expense	-	561,825
Total operating expenses	5,642,403	46,445,834
Operating loss	(5,019,684)	4,516,823
Nonoperating revenues:		
Investment income	-	52,531
Gain (loss) on sale of assets	-	243,185
Total nonoperating revenues	-	295,716
Income loss before transfers	(5,019,684)	4,812,539
Transfers:		
Transfers from other funds	-	1,500,000
Transfers to other funds	-	(597,024)
Change in net position	(5,019,684)	5,715,515
Net position, beginning of year	146,609,731	30,807,574
Net position, end of period	\$ 141,590,047	\$ 36,523,089



SEDGWICK COUNTY, KANSAS

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

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2020	2019
Assets:					
Cash, including investments	\$ 24,554,056	\$ 25,790	\$ 36,399,979	\$ 60,979,825	\$ 56,914,976
Due from other agencies	14,782	-	500	15,282	373,188
Accounts receivable	2,919,456	-	-	2,919,456	2,917,525
Property tax receivable	40,102,001	-	-	40,102,001	39,300,000
Sales tax receivable	-	-	2,824,819	2,824,819	2,751,016
Inventories, at cost	535,047	-	-	535,047	378,130
Total assets	\$ 68,125,342	\$ 25,790	\$ 39,225,298	\$ 107,376,430	\$ 102,634,835
Liabilities:					
Accounts payable	665,903	-	330,749	996,652	2,747,586
Accrued wages	1,789,054	-	20,430	1,809,484	1,372,073
Due to other funds	-	-	779,471	779,471	779,471
Advance payable	-	-	4,130,371	4,130,371	4,377,381
Due to other entities	84,714	-	-	84,714	16,650
Total liabilities	2,539,671	-	5,261,021	7,800,692	9,293,161
Deferred Inflows of Resources:					
Deferred property tax revenue	40,102,001	-	-	40,102,001	39,300,000
Unavailable revenue - accounts receivable	451,237	-	-	451,237	451,237
Total deferred inflows of resources	40,553,238	-	-	40,553,238	39,751,237
Fund balances:					
Nonspendable:					
Inventories	\$ 535,047	\$ -	\$ -	\$ 535,047	\$ 378,130
Restricted:					
General Government	2,864,402	-	-	2,864,402	2,709,030
Debt Service	-	25,790	-	25,790	25,790
Public Safety	12,218,296	-	-	12,218,296	11,550,021
Public Works	486,460	-	-	486,460	675,479
Health and Welfare	1,412,614	-	-	1,412,614	961,019
Culture and Recreation	120,712	-	-	120,712	83,683
Community Development	9,500	-	-	9,500	9,500
Capital Outlay	-	-	15,018,464	15,018,464	13,721,174
Committed:					
Public Safety	6,200,529	-	-	6,200,529	2,902,437
Capital Outlay	-	-	7,612,949	7,612,949	9,236,238
Assigned:					
Public Works	765,987	-	-	765,987	629,428
Public Safety	418,886	-	-	418,886	417,088
Capital Outlay	-	-	12,124,390	12,124,390	11,082,946
Unassigned	-	-	(791,526)	(791,526)	(791,526)
Total fund balance	25,032,433	25,790	33,964,277	59,022,500	53,590,437
Total liabilities, deferred inflows of resources and fund balances	\$ 68,125,342	\$ 25,790	\$ 39,225,298	\$ 107,376,430	\$ 102,634,835



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SEDGWICK COUNTY, KANSAS

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

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Assets:				
Cash, including investments	\$ 9,500	\$ 713,407	\$ 4,761,336	\$ 753,784
Due from other agencies	-	2,542	12,240	-
Accounts receivable	-	-	2,909,005	-
Property tax receivable	7,737,650	3,182,753	3,843,032	2,274,869
Inventories, at cost	-	-	535,047	-
Total assets	\$ 7,747,150	\$ 3,898,702	\$ 12,060,660	\$ 3,028,653
Liabilities:				
Accounts payable	-	13,173	65,628	4,300
Accrued wages	-	64,239	546,301	27,033
Due to other entities	-	-	-	-
Total liabilities	-	77,412	611,929	31,333
Deferred Inflows of Resources:				
Deferred property tax revenue	7,737,650	3,182,753	3,843,032	2,274,869
Unavailable revenue - accounts receivable	-	-	451,237	-
Total deferred inflows of resources	7,737,650	3,182,753	4,294,269	2,274,869
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ 535,047	\$ -
Restricted:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	638,537	-	722,451
Culture and Recreation	-	-	-	-
Community Development	9,500	-	-	-
Committed:				
Public Safety	-	-	6,200,529	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	418,886	-
Unassigned	-	-	-	-
Total fund balance	9,500	638,537	7,154,462	722,451
Total liabilities, deferred inflows of resources and fund balances	\$ 7,747,150	\$ 3,898,702	\$ 12,060,660	\$ 3,028,653



Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 677,077	\$ 130,410	\$ 788,810	\$ 120,712	\$ 3,473,763	\$ 2,026,930
-	-	-	-	-	-
402	-	521	-	-	-
5,222,999	309,506	-	-	-	-
-	-	-	-	-	-
<u>\$ 5,900,478</u>	<u>\$ 439,916</u>	<u>\$ 789,331</u>	<u>\$ 120,712</u>	<u>\$ 3,473,763</u>	<u>\$ 2,026,930</u>
4,524	1,334	3,549	-	3,695	6,515
209,894	11,762	31,996	-	-	152,959
81,714	-	-	-	-	3,000
<u>296,132</u>	<u>13,096</u>	<u>35,545</u>	<u>-</u>	<u>3,695</u>	<u>162,474</u>
5,222,999	309,506	-	-	-	-
-	-	-	-	-	-
<u>5,222,999</u>	<u>309,506</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	3,470,068	1,864,456
82,198	-	404,262	-	-	-
-	-	-	-	-	-
-	-	-	120,712	-	-
-	-	-	-	-	-
-	-	-	-	-	-
299,149	117,314	349,524	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>381,347</u>	<u>117,314</u>	<u>753,786</u>	<u>120,712</u>	<u>3,470,068</u>	<u>1,864,456</u>
<u>\$ 5,900,478</u>	<u>\$ 439,916</u>	<u>\$ 789,331</u>	<u>\$ 120,712</u>	<u>\$ 3,473,763</u>	<u>\$ 2,026,930</u>

(Continued)



SEDGWICK COUNTY, KANSAS

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

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Assets				
Cash, including investments	\$ 51,626	\$ 1,532,801	\$ 176,750	\$ 40,127
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
Total assets	\$ 51,626	\$ 1,532,801	\$ 176,750	\$ 40,127
Liabilities:				
Accounts payable	-	319	-	80
Accrued wages	-	129,869	-	-
Due to other entities	-	-	-	-
Total liabilities	-	130,188	-	80
Deferred Inflows of Resources:				
Deferred property tax revenue	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ -	\$ -
Restricted:				
General Government	-	1,402,613	-	-
Public Safety	-	-	176,750	40,047
Public Works	-	-	-	-
Health and Welfare	51,626	-	-	-
Culture and Recreation	-	-	-	-
Community Development	-	-	-	-
Committed:				
Public Safety	-	-	-	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	51,626	1,402,613	176,750	40,047
Total liabilities, deferred inflows of resources and fund balances	\$ 51,626	\$ 1,532,801	\$ 176,750	\$ 40,127



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2020	2019
\$ 1,479,027	\$ 7,785,042	\$ 32,954	\$ 24,554,056	\$ 20,332,352
-	-	-	14,782	373,188
-	9,528	-	2,919,456	2,917,525
-	17,531,192	-	40,102,001	39,300,000
-	-	-	535,047	378,130
<u>\$ 1,479,027</u>	<u>\$ 25,325,762</u>	<u>\$ 32,954</u>	<u>\$ 68,125,342</u>	<u>\$ 63,301,195</u>
4,153	558,633	-	665,903	1,861,156
13,085	601,916	-	1,789,054	1,356,337
-	-	-	84,714	16,650
<u>17,238</u>	<u>1,160,549</u>	<u>-</u>	<u>2,539,671</u>	<u>3,234,143</u>
-	17,531,192	-	40,102,001	39,300,000
-	-	-	451,237	451,237
-	17,531,192	-	40,553,238	39,751,237
\$ -	\$ -	\$ -	\$ 535,047	\$ 378,130
1,461,789	-	-	2,864,402	2,709,030
-	6,634,021	32,954	12,218,296	11,550,021
-	-	-	486,460	675,479
-	-	-	1,412,614	961,019
-	-	-	120,712	83,683
-	-	-	9,500	9,500
-	-	-	6,200,529	2,902,437
-	-	-	765,987	629,428
-	-	-	418,886	417,088
-	-	-	-	-
<u>1,461,789</u>	<u>6,634,021</u>	<u>32,954</u>	<u>25,032,433</u>	<u>20,315,815</u>
<u>\$ 1,479,027</u>	<u>\$ 25,325,762</u>	<u>\$ 32,954</u>	<u>\$ 68,125,342</u>	<u>\$ 63,301,195</u>



SEDGWICK COUNTY, KANSAS

*Combining Balance Sheet
Nonmajor Capital Projects Funds
December 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	\$ 12,516,535	\$ 383,844
Due from other agencies	-	-	500	-
Sales tax receivable	-	-	2,824,819	-
Total assets	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 15,341,854</u>	<u>\$ 383,844</u>
Liabilities:				
Accounts payable	12,055	-	302,960	-
Accrued wages	-	-	20,430	-
Due to other funds	779,471	-	-	-
Advance payable	-	-	-	-
Total liabilities	<u>791,526</u>	<u>-</u>	<u>323,390</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	\$ -	\$ -	\$ 15,018,464	\$ -
Committed:				
Capital Outlay	-	3,240	-	-
Assigned:				
Capital Outlay	-	-	-	383,844
Unassigned	(791,526)	-	-	-
Total fund balance	<u>(791,526)</u>	<u>3,240</u>	<u>15,018,464</u>	<u>383,844</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 15,341,854</u>	<u>\$ 383,844</u>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2020	2019
\$ 13,099	\$ 11,755,645	\$ 8,483,641	\$ 3,243,975	\$ 36,399,979	\$ 36,556,834
-	-	-	-	500	-
-	-	-	-	2,824,819	2,751,016
<u>\$ 13,099</u>	<u>\$ 11,755,645</u>	<u>\$ 8,483,641</u>	<u>\$ 3,243,975</u>	<u>\$ 39,225,298</u>	<u>\$ 39,307,850</u>
-	15,565	169	-	330,749	886,430
-	-	-	-	20,430	15,736
-	-	-	-	779,471	779,471
-	4,130,371	-	-	4,130,371	4,377,381
-	4,145,936	169	-	5,261,021	6,059,018
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 15,018,464	\$ 13,721,174
-	7,609,709	-	-	7,612,949	9,236,238
13,099	-	8,483,472	3,243,975	12,124,390	11,082,946
-	-	-	-	(791,526)	(791,526)
<u>13,099</u>	<u>7,609,709</u>	<u>8,483,472</u>	<u>3,243,975</u>	<u>33,964,277</u>	<u>33,248,832</u>
<u>\$ 13,099</u>	<u>\$ 11,755,645</u>	<u>\$ 8,483,641</u>	<u>\$ 3,243,975</u>	<u>\$ 39,225,298</u>	<u>\$ 39,307,850</u>



SEDGWICK COUNTY, KANSAS

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

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2020	2019
Revenues					
Property taxes	\$ 44,451,694	\$ -	\$ -	\$ 44,451,694	\$ 42,051,832
Emergency telephone services taxes	3,234,089	-	-	3,234,089	3,074,727
Sales taxes	-	-	13,848,247	13,848,247	13,614,211
Other taxes	108,691	-	-	108,691	123,546
Intergovernmental	8,958,004	-	540,605	9,498,609	14,061,086
Charges for services	26,042,781	-	-	26,042,781	27,058,553
Uses of money and property	60,917	-	-	60,917	316,607
Licenses and permits	79,836	-	-	79,836	68,370
Other	202,969	-	323,487	526,456	443,285
Total revenues	83,138,981	-	14,712,339	97,851,320	100,812,217
Expenditures					
Current:					
General government	5,334,216	-	-	5,334,216	5,240,556
Public safety	47,179,516	-	-	47,179,516	45,787,908
Public works	11,955,590	-	-	11,955,590	12,184,234
Health and welfare	5,735,451	-	-	5,735,451	5,344,873
Culture and recreation	12,379	-	-	12,379	4,401
Community Development	8,487,913	-	-	8,487,913	8,163,700
Debt service:					
Principal	441,233	-	-	441,233	406,088
Interest and fiscal charges	39,147	-	-	39,147	20,567
Capital outlay	-	-	27,350,721	27,350,721	25,776,537
Total expenditures	79,185,445	-	27,350,721	106,536,166	102,928,864
Excess (deficiency) of revenues over (under) expenditures	3,953,536	-	(12,638,382)	(8,684,846)	(2,116,647)
Other financing sources (uses)					
Transfers from other funds	3,313,069	-	13,821,564	17,134,633	12,058,166
Transfers to other funds	(2,549,987)	-	(467,737)	(3,017,724)	(4,011,671)
Proceeds from capital lease	-	-	-	-	1,625,204
Total other financing sources (uses)	763,082	-	13,353,827	14,116,909	9,671,699
Net change in fund balances	4,716,618	-	715,445	5,432,063	7,555,052
Fund balances, beginning of year	20,315,815	25,790	33,248,832	53,590,437	46,035,385
Fund balances, end of period	\$ 25,032,433	\$ 25,790	\$ 33,964,277	\$ 59,022,500	\$ 53,590,437



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SEDGWICK COUNTY, KANSAS

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

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Revenues				
Property taxes	\$ 8,487,913	\$ 3,482,532	\$ 5,269,741	\$ 2,623,305
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	174,445	-	5,839
Charges for services	-	17,263	15,502,920	8,385
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	678	1,798	9,706
Total revenues	8,487,913	3,674,918	20,774,459	2,647,235
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	20,493,855	-
Public works	-	-	-	-
Health and welfare	-	3,518,977	-	2,216,474
Culture and recreation	-	-	-	-
Community Development	8,487,913	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	8,487,913	3,518,977	20,493,855	2,216,474
Excess (deficiency) of revenues over (under) expenditures	-	155,941	280,604	430,761
Other financing (uses)				
Transfers from other funds	-	41,532	3,176,203	17,948
Transfers to other funds	-	-	-	(215,413)
Total other financing (uses)	-	41,532	3,176,203	(197,465)
Net change in fund balances	-	197,473	3,456,807	233,296
Fund balances, beginning of year	9,500	441,064	3,697,655	489,155
Fund balances, end of period	\$ 9,500	\$ 638,537	\$ 7,154,462	\$ 722,451



Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 4,828,051	\$ 395,794	\$ -	\$ -	\$ -	\$ -
-	-	-	-	3,234,089	-
-	-	-	47,865	-	-
4,602,950	-	-	-	-	4,140,470
-	73,090	2,024,400	-	460	1,148,986
-	-	-	-	2,023	-
16,450	-	57,981	-	-	-
56,714	2,839	1,031	-	14,560	9,253
<u>9,504,165</u>	<u>471,723</u>	<u>2,083,412</u>	<u>47,865</u>	<u>3,251,132</u>	<u>5,298,709</u>
-	-	-	-	-	-
-	-	-	-	2,039,239	5,956,179
9,794,114	467,340	1,694,136	-	-	-
-	-	-	-	-	-
-	-	-	12,379	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>9,794,114</u>	<u>467,340</u>	<u>1,694,136</u>	<u>12,379</u>	<u>2,039,239</u>	<u>5,956,179</u>
<u>(289,949)</u>	<u>4,383</u>	<u>389,276</u>	<u>35,486</u>	<u>1,211,893</u>	<u>(657,470)</u>
74,055	-	-	1,543	-	-
(150,000)	-	(80,225)	-	(649,878)	-
<u>(75,945)</u>	<u>-</u>	<u>(80,225)</u>	<u>1,543</u>	<u>(649,878)</u>	<u>-</u>
(365,894)	4,383	309,051	37,029	562,015	(657,470)
747,241	112,931	444,735	83,683	2,908,053	2,521,926
<u>\$ 381,347</u>	<u>\$ 117,314</u>	<u>\$ 753,786</u>	<u>\$ 120,712</u>	<u>\$ 3,470,068</u>	<u>\$ 1,864,456</u>



SEDGWICK COUNTY, KANSAS

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

Nonmajor Special Revenue Funds

For the Twelve Months Ended December 31, 2020

(with comparative totals for the twelve months ended December 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	60,826	-	-	-
Intergovernmental	-	34,300	-	-
Charges for services	-	4,649,629	5,932	35,032
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	6,337	-	-
Total revenues	<u>60,826</u>	<u>4,690,266</u>	<u>5,932</u>	<u>35,032</u>
Expenditures				
Current:				
General government	-	4,450,297	-	-
Public safety	-	-	-	39,258
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>-</u>	<u>4,450,297</u>	<u>-</u>	<u>39,258</u>
Excess (deficiency) of revenues over (under) expenditures	<u>60,826</u>	<u>239,969</u>	<u>5,932</u>	<u>(4,226)</u>
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	(40,000)	(517,718)	-	-
Total other financing (uses)	<u>(40,000)</u>	<u>(517,718)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	20,826	(277,749)	5,932	(4,226)
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>\$ 51,626</u>	<u>\$ 1,402,613</u>	<u>\$ 176,750</u>	<u>\$ 40,047</u>



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2020	2019
\$ -	\$ 19,364,358	\$ -	\$ 44,451,694	\$ 42,051,832
-	-	-	3,234,089	3,074,727
-	-	-	108,691	123,546
-	-	-	8,958,004	9,560,938
1,259,676	1,317,008	-	26,042,781	26,983,731
5,944	52,819	131	60,917	259,912
-	5,405	-	79,836	68,370
15	97,388	2,650	202,969	204,265
<u>1,265,635</u>	<u>20,836,978</u>	<u>2,781</u>	<u>83,138,981</u>	<u>82,327,321</u>
829,664	54,255	-	5,334,216	5,240,556
-	18,650,985	-	47,179,516	45,787,908
-	-	-	11,955,590	12,184,234
-	-	-	5,735,451	5,344,873
-	-	-	12,379	4,401
-	-	-	8,487,913	8,163,700
-	-	-	-	374,336
-	441,233	-	441,233	406,088
-	39,147	-	39,147	20,567
<u>829,664</u>	<u>19,185,620</u>	<u>-</u>	<u>79,185,445</u>	<u>77,526,663</u>
<u>435,971</u>	<u>1,651,358</u>	<u>2,781</u>	<u>3,953,536</u>	<u>4,800,658</u>
-	1,788	-	3,313,069	6,070
(2,850)	(893,903)	-	(2,549,987)	(3,924,045)
<u>(2,850)</u>	<u>(892,115)</u>	<u>-</u>	<u>763,082</u>	<u>(3,917,975)</u>
433,121	759,243	2,781	4,716,618	882,683
<u>1,028,668</u>	<u>5,874,778</u>	<u>30,173</u>	<u>20,315,815</u>	<u>19,433,132</u>
<u>\$ 1,461,789</u>	<u>\$ 6,634,021</u>	<u>\$ 32,954</u>	<u>\$ 25,032,433</u>	<u>\$ 20,315,815</u>



SEDGWICK COUNTY, KANSAS

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

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Revenues				
Sales taxes	\$ -	\$ -	\$ 13,848,247	\$ -
Intergovernmental	-	-	527,270	-
Charges for services	-	-	-	-
Uses of money and property	-	-	-	-
Other revenue	-	-	29,932	32,524
Total revenues	-	-	14,405,449	32,524
Expenditures				
Capital outlay	-	-	18,025,021	-
Total expenditures	-	-	18,025,021	-
(Deficiency) of revenues (under) expenditures	-	-	(3,619,572)	32,524
Other financing sources (uses)				
Transfers from other funds	-	-	4,776,388	150,000
Transfers to other funds	-	-	140,474	-
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	-	-	4,916,862	150,000
Net change in fund balances	-	-	1,297,290	182,524
Fund balances (deficits), beginning of year	(791,526)	3,240	13,721,174	201,320
Fund balances (deficits), end of period	\$ (791,526)	\$ 3,240	\$ 15,018,464	\$ 383,844



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2020	2019
\$ -	\$ -	\$ -	\$ -	\$ 13,848,247	\$ 13,614,211
-	13,335	-	-	540,605	4,500,148
-	-	-	-	-	74,822
-	-	-	-	-	56,695
-	247,115	31	13,885	323,487	239,020
-	260,450	31	13,885	14,712,339	18,484,896
32,524	5,567,692	2,802,535	922,949	27,350,721	25,402,201
32,524	5,567,692	2,802,535	922,949	27,350,721	25,402,201
(32,524)	(5,307,242)	(2,802,504)	(909,064)	(12,638,382)	(6,917,305)
-	4,292,164	3,709,109	893,903	13,821,564	12,052,096
-	(608,211)	-	-	(467,737)	(87,626)
-	-	-	-	-	1,625,204
-	3,683,953	3,709,109	893,903	13,353,827	13,589,674
(32,524)	(1,623,289)	906,605	(15,161)	715,445	6,672,369
45,623	9,232,998	7,576,867	3,259,136	33,248,832	26,576,463
\$ 13,099	\$ 7,609,709	\$ 8,483,472	\$ 3,243,975	\$ 33,964,277	\$ 33,248,832



SEDGWICK COUNTY, KANSAS

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

	<u>Fleet Management</u>	<u>Health/Dental/ Life Insurance Reserve</u>	<u>Workers' Compensation Reserve</u>
Assets			
Current assets:			
Cash, including investments	\$ 12,775,850	\$ 8,702,680	\$ 4,705,243
Accounts receivable	-	-	-
Inventories, at cost	190,564	-	-
Total current assets	<u>12,966,414</u>	<u>8,702,680</u>	<u>4,705,243</u>
Noncurrent assets:			
Capital assets:			
Land	40,580	-	-
Buildings and improvements	8,303,571	-	-
Machinery and equipment	32,973,599	-	-
Less accumulated depreciation	(30,710,605)	-	-
Total capital assets (net of accumulated depreciation)	<u>10,607,145</u>	<u>-</u>	<u>-</u>
Total assets	<u>23,573,559</u>	<u>8,702,680</u>	<u>4,705,243</u>
Liabilities			
Current liabilities:			
Accounts payable	6,464	124,229	2,026
Accrued wages	40,733	8,699	3,463
Estimated claims costs payable	-	2,100,000	-
Total current liabilities	<u>47,197</u>	<u>2,232,928</u>	<u>5,489</u>
Noncurrent liabilities:			
Estimated claims costs payable	-	-	1,776,300
Total liabilities	<u>47,197</u>	<u>2,232,928</u>	<u>1,781,789</u>
Net position			
Investment in capital assets	10,607,145	-	-
Unrestricted	12,919,217	6,469,752	2,923,454
Total net position	<u>23,526,362</u>	<u>6,469,752</u>	<u>2,923,454</u>
Total liabilities and net position	<u>\$ 23,573,559</u>	<u>\$ 8,702,680</u>	<u>\$ 4,705,243</u>



Risk Management Reserve	Totals	
	2020	2019
\$ 3,605,543	\$ 29,789,316	\$ 24,711,573
-	-	1,511
-	190,564	195,066
<u>3,605,543</u>	<u>29,979,880</u>	<u>24,908,150</u>
-	40,580	40,580
-	8,303,571	8,319,354
61,232	33,034,831	31,008,865
(61,232)	(30,771,837)	(29,490,661)
-	<u>10,607,145</u>	<u>9,878,138</u>
<u>3,605,543</u>	<u>40,587,025</u>	<u>34,786,288</u>
1,205	133,924	59,600
817	53,712	42,814
-	2,100,000	2,869,900
<u>2,022</u>	<u>2,287,636</u>	<u>2,972,314</u>
-	1,776,300	1,006,400
<u>2,022</u>	<u>4,063,936</u>	<u>3,978,714</u>
-	10,607,145	9,878,138
<u>3,603,521</u>	<u>25,915,944</u>	<u>20,929,436</u>
<u>3,603,521</u>	<u>36,523,089</u>	<u>30,807,574</u>
<u>\$ 3,605,543</u>	<u>\$ 40,587,025</u>	<u>\$ 34,786,288</u>



SEDGWICK COUNTY, KANSAS

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

For the Twelve Months Ended December 31, 2020

(with comparative totals for the twelve months ended December 31, 2019)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
Operating revenues:			
Charges for services	\$ 8,661,084	\$ 36,697,632	\$ 1,772,110
Other revenue	47,479	839,610	28,795
Total operating revenues	<u>8,708,563</u>	<u>37,537,242</u>	<u>1,800,905</u>
Operating expenses:			
Salaries and benefits	974,240	153,268	153,760
Contractual services	491,127	709,934	113,033
Utilities	57,778	-	-
Supplies and fuel	2,586,289	30,648	38,395
Administrative charges	231,060	-	-
Depreciation	2,205,243	-	-
Claims expense	-	34,468,457	1,501,284
Other	561,825	-	-
Total operating expenses	<u>7,107,562</u>	<u>35,362,307</u>	<u>1,806,472</u>
Operating loss	<u>1,601,001</u>	<u>2,174,935</u>	<u>(5,567)</u>
Nonoperating revenues:			
Investment income	-	27,851	19,025
Gain on sale of assets	243,185	-	-
Total nonoperating revenues	<u>243,185</u>	<u>27,851</u>	<u>19,025</u>
Income (loss) before transfers	1,844,186	2,202,786	13,458
Transfers			
Transfers from other funds	-	-	-
Transfers to other funds	(597,024)	-	-
Change in net position	1,247,162	2,202,786	13,458
Net position, beginning of year	<u>22,279,200</u>	<u>4,266,966</u>	<u>2,909,996</u>
Net position, end of period	<u>\$ 23,526,362</u>	<u>\$ 6,469,752</u>	<u>\$ 2,923,454</u>



Risk Management Reserve	Totals	
	2020	2019
\$ -	\$ 47,130,826	\$ 44,609,576
2,915,947	3,831,831	238,345
<u>2,915,947</u>	<u>50,962,657</u>	<u>44,847,921</u>
817	1,282,085	1,495,049
1,264,914	2,579,008	2,852,468
-	57,778	65,283
11,623	2,666,955	3,076,427
-	231,060	184,841
-	2,205,243	2,355,876
892,139	36,861,880	35,614,499
-	561,825	18,304
<u>2,169,493</u>	<u>46,445,834</u>	<u>45,662,747</u>
<u>746,454</u>	<u>4,516,823</u>	<u>(814,826)</u>
5,655	52,531	260,153
-	243,185	183,166
<u>5,655</u>	<u>295,716</u>	<u>443,319</u>
752,109	4,812,539	(371,507)
1,500,000	1,500,000	1,500,000
-	(597,024)	(1,589,071)
2,252,109	5,715,515	(460,578)
<u>1,351,412</u>	<u>30,807,574</u>	<u>31,268,152</u>
<u>\$ 3,603,521</u>	<u>\$ 36,523,089</u>	<u>\$ 30,807,574</u>



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