

# QUARTER FINANCIAL REPORT

For The Three Months Ending March 31, 2021



2021



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

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# Executive Summary

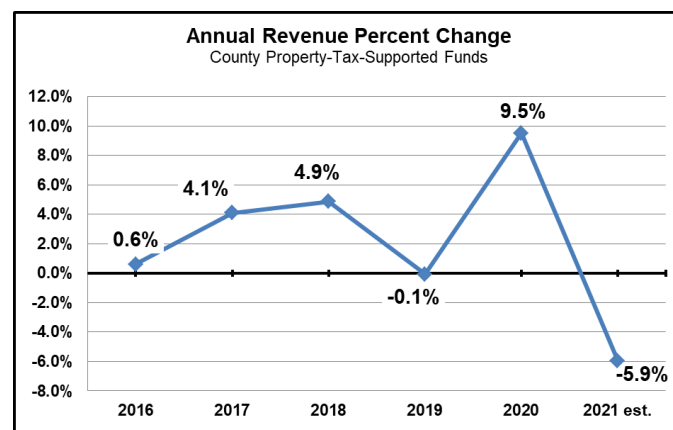
At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the first three months of 2021, ending March 31, 2021. The information contained in this report is based on unaudited financial statements and excludes adjustments that may be required by the County's auditors at a later date.

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

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

The 2021 budget was developed under exceptional and unprecedented circumstances as a result of the Boeing 737 Max production reductions and the Coronavirus Disease (COVID-19) pandemic. Ultimately, the County decreased budgeted expenditures in County property-tax-supported funds by \$2.5 million and added 13.0 full-time equivalents to address demand for services in core government functions while supporting a 3.5 percent increase in employer contributions for health insurance premiums, and additional funding for The Kansas African American Museum (TKAAM) for its relocation strategic planning process. In recognition of the shifting and increasing needs of the community, the organization recently completed a strategic planning process to refine its areas of focus and prioritize budgetary needs.

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



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

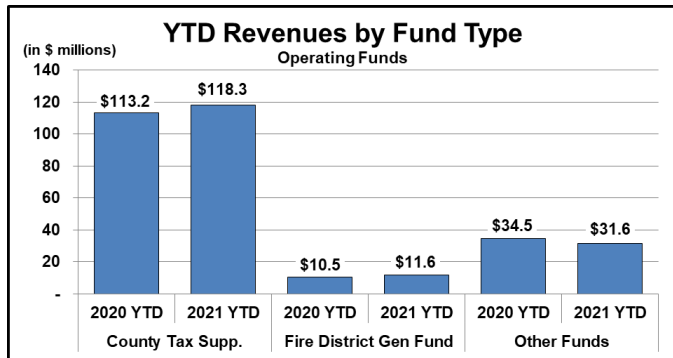
- **Revenues totaled \$118.3 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$5.1 million (4.5 percent) compared to the first quarter of 2020.
- **Expenditures totaled \$79.8 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$4.4 million (5.8 percent) compared to the first quarter of 2020.
- **For all County property-tax-supported funds (excluding Fire District 1), ending balances are projected to decrease by \$12.8 million.** The year-end General Fund balance is anticipated to decrease by \$13.9 million (6.5 percent), primarily due to increased costs associated with COVID-19 through the first six months of the year, as well as a decrease in investment income as a result of a decrease in interest rates and decreased return on interest payments and intergovernmental revenue due to a decrease in the quarterly distribution of gas tax received from the Special City and County Highway Fund.

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



## Revenue Highlights:

Revenue collections for all operating funds through the first quarter of 2021 increased 1.8 percent (\$2.9 million) compared to the same timeframe last year. In County property-tax-supported funds, collections increased \$5.1 million (4.5 percent) compared to the first quarter of 2020.



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

County property-tax-supported funds revenue collections increased \$5.1 million (4.5 percent) compared to the first quarter of 2020. The most significant increases occurred in current property taxes (\$5.4 million), charges for service (\$0.7 million), and licenses and permits revenue (\$0.2 million). The increase in current property taxes is due to an increase in assessed valuation of 4.6 percent for the current year. The increase in charges for service is largely due to an increase in officer fees revenue as a result of an increase in the number of documents filed this year due to increased demand caused by very low mortgage interest rates (\$0.5 million). The increase in licenses and permits revenue is due to an increase in the number of plans submitted and project valuation with the metropolitan Area Building and Construction Department (MABCD) following a slight decline in 2020 due to the COVID-19 pandemic (\$0.2 million).

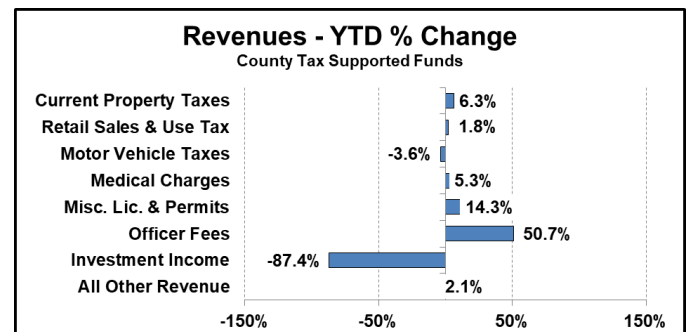
The increases are partially offset by decreases in uses of money and property (\$1.0 million), other revenue (\$0.4 million), and intergovernmental revenue (\$0.2 million). The decrease in uses of money and property is due to a decrease in investment income as a result of a decrease in interest rates and decreased return on interest payments (\$1.4 million). The decrease in other revenue is due to the 2020 transfer of excess bond proceeds into the Bond and Interest Fund (\$0.4 million). The decrease in intergovernmental revenue is largely due to a decrease in the quarterly distribution of gas tax received by the Special City and County Highway Fund as a result of the COVID-19 pandemic (\$0.1 million).

Fire District 1 revenue comes primarily from property taxes. Through the first quarter of 2021, revenue collections of \$11.6 million were \$1.1 million (10.5 percent) greater compared to the same timeframe in 2020.

All other operating funds include grants, enterprise and internal service funds, and non-property tax special revenue funds. Through the first quarter of 2021, all other County operating fund revenue decreased 8.4 percent (\$2.9 million) compared to the same time period last year. The most significant decreases occurred in intergovernmental revenue (\$5.3 million) and charges for services (\$0.4 million) in non-property-tax funds. The decrease in intergovernmental revenue is largely due to the timing of quarterly payments from the Kansas Department for Aging and Disability Services (KDADS) received by COMCARE (\$2.5 million). The decrease in charges for service is due to a decrease in Medicaid fees due to the impact the COVID-19 pandemic has had on COMCARE service delivery (\$0.5 million).

The decreases were partially offset by increases in charges for service (\$1.9 million) and miscellaneous revenue (\$0.6 million) in internal service funds. The increase in charges for services is due to an additional insurance payroll posting for employee health insurance premiums in March 2021 compared to the same timeframe in 2020 (\$0.4 million). The increase in miscellaneous revenue is largely due to an increase in prescription rebates as a result of the contract renewal with United Healthcare in 2019 for the 2020 calendar year (\$0.4 million).

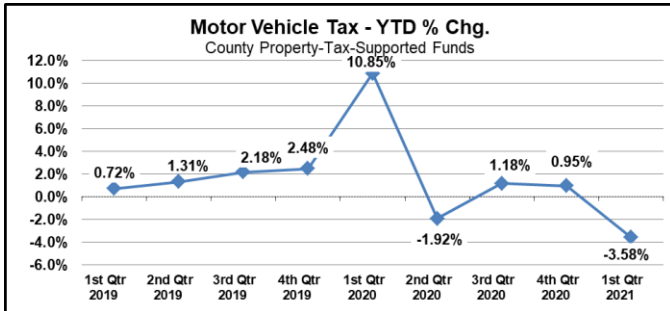
### Key Revenues – Property-Tax-Supported Funds



Current property tax collections through the first quarter of 2021 increased \$5.4 million (6.3 percent) when compared to the same time period in 2020. The County's assessed valuation grew about 4.6 percent for the 2021 budget year.

Retail sales and use tax collections increased \$0.1 million (1.8 percent), compared to the first quarter of 2020. Collections in one of three months in 2021 exceeded collections in the same months in 2020.

Motor vehicle tax collections are allocated to each fund with a property tax levy in proportion to the property tax levied during the previous year’s budget. Revenue from this source decreased \$0.1 million (3.6 percent), compared to the first quarter of 2020. Details about this revenue source are shown in the graph below.



Medical charges are primarily collected for the operation of EMS. Through the first quarter of 2021, collections increased \$0.2 million (5.3 percent) when compared to the same timeframe in 2020. The increase is largely attributable to an increase in insurance fees (\$0.1 million), Medicare fees (\$0.2 million), and Medicaid fees (\$0.1 million) collected on behalf of EMS.

MABCD licenses and permits revenue increased by \$0.2 million (14.3 percent) compared to the first quarter of 2020 as a result of an increase in the number of plans submitted and project valuation following a slight decline in 2020 due to the COVID-19 pandemic.

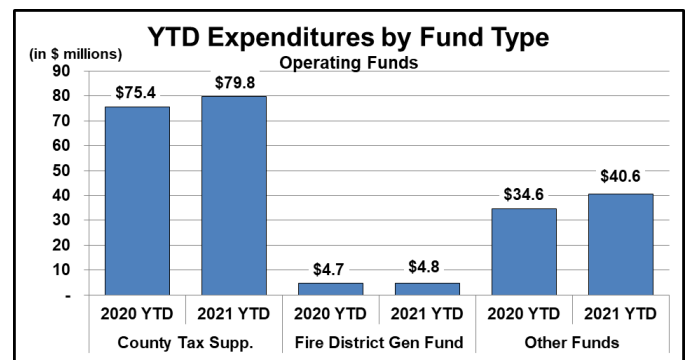
Officer fees increased \$0.5 million (50.7 percent) compared to the first quarter of 2020 due to increased demand caused by very low mortgage interest rates. Officer fees are a per-page filing fee for documents recorded by the Register of Deeds Office. The fees vary based on the type and length of document being filed.

Investment income is required by State law to be deposited in the General Fund unless otherwise directed by statute to deposit earnings in a specific fund, such as the Register of Deeds Technology Fund. In some categories, relatively small increases in the amount can result in large percentage changes. Through the first quarter of 2021, investment income decreased \$1.4 million (87.4 percent), versus the same period of time in 2020, the result of the same low interest rates driving the officer fee increase referenced above.

All other revenue collections increased \$0.2 million (2.1 percent) compared to the first quarter of 2020.

**Expenditure Highlights:**

Total expenditures for all operating funds increased \$7.4 million (6.2 percent) compared to the first quarter of 2020. For all County property-tax-supported funds, expenditures increased \$4.4 million (5.8 percent). Increases were recorded in contractals (\$2.1 million), equipment (\$0.8 million), transfers out (\$0.8 million), personnel (\$0.5 million), commodities (\$0.3 million), and capital improvements (\$0.1 million), while a decrease occurred in debt service (\$0.2 million).



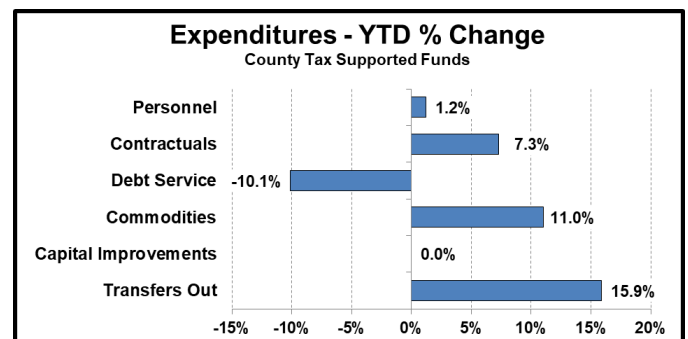
**Year-to-date (YTD) Expenditures by Fund Type**

County property-tax-supported funds’ expenditures increased \$4.4 million (5.8 percent) compared to the first quarter of 2020.

Fire District 1 expenditures increased \$0.1 million (2.8 percent) compared to the first quarter of 2020.

All other operating funds’ expenditures increased \$6.0 million (17.4 percent) compared to the first quarter of 2020.

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



Personnel expenditures increased \$0.5 million (1.2 percent) compared to the first quarter of 2020, which is mostly attributable to temporary positions to assist with COVID-19 response of \$0.7 million through the first quarter of 2021.

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

Contractual expenditures increased \$2.1 million (7.3 percent) compared to the same time period in 2020. The increase is primarily due to an increase in temporary employment services (\$5.3 million) by the Division of Finance partially due to a shopping cart created for temporary COVID employment services, as well as expenses for such services. Shopping carts are used through the County’s purchasing system, which allows users to commit the amount of budget authority needed to cover the annual cost of a product or a service at any point during the year. The increase was offset by a decrease in subsidized live-in support (\$1.4 million) by the Sedgwick County Developmental Disability Organization (SCDDO) due to the timing of a shopping cart created in 2020, a decrease in management services (\$1.1 million) primarily by the MABCD due to the timing of reimbursements made to the City of Wichita, a decrease in medical professional services (\$0.3 million) primarily by the Sheriff’s Office due to the timing of payments for medical services in 2020 compared to 2021, a decrease in financial professional services (\$0.3 million) by EMS due to the timing of funds previously encumbered, and a decrease in electricity (\$0.1 million) primarily by the Facilities Department. Billing for natural gas use from February 2021 will occur in April.

Debt payments decreased \$0.2 million (10.1 percent) compared to the first quarter of 2020 due to lower interest costs as the result of the refunding, or refinancing, of the 2010A bond issuance in 2020.

Commodities expenditures increased \$0.3 million (11.1 percent) compared to the first quarter of 2020. The increase is primarily due to an increase in other equipment (\$0.3 million) primarily by the Division of Finance (\$0.2 million) for supplies related to COVID-19 as well as an increase by the Sedgwick County Parks Department (\$0.1 million) for trout stocking.

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

Equipment expenditures are represented in the capital outlay category. Equipment expenditures increased by \$0.8 million (5428.8 percent) compared to the first quarter of 2020. The increase is primarily due to an increase in operating equipment (\$0.9 million) by the Sheriff’s Office as part of the radio replacement plan, which was offset by a decrease in vehicles purchased by the Department of Aging due to the timing of funds encumbered in 2020.

Transfers to other funds increased \$0.8 million (15.9 percent) compared to the first quarter of 2020. The increase is due to increases in transfers out – capital projects (\$0.5 million), transfers out – operating (\$0.2 million) due to a transfer to the capital budget for Flood Control, and transfers out – sales tax revenue (\$0.1 million).

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



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

	<i>Special Revenue Funds</i>						Total Operating Funds
	General Fund	Debt Service Funds	Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds	Enterprise & Internal Service	
<b>Revenues</b>							
Property taxes	\$ 118,211,493	\$ 11,305,327	\$ 22,306,491	\$ 17,778,617	\$ -	\$ -	\$ 169,601,928
Motor vehicle taxes	15,452,083	1,190,027	2,975,169	1,883,129	-	-	21,500,408
Local retail sales & use tax	31,200,000	-	-	-	-	-	31,200,000
All other taxes	296,145	311,263	0	-	3,555,469	-	4,162,878
Licenses & permits	8,228,412	-	16,697	5,486	58,001	-	8,308,596
Intergovernmental	1,219,568	107,994	4,829,386	-	46,246,078	-	52,403,026
Charges for services	13,169,019	-	16,097,648	731,890	25,262,753	49,013,680	104,274,989
Fines & forfeitures	178,357	-	-	-	37,493	-	215,850
Miscellaneous	2,650,697	-	29,068	96,807	91,501	2,441,281	5,309,354
Reimbursements	5,702,541	-	38,683	2,503	99,618	172,525	6,015,870
Uses of money & property	4,867,110	56,420	-	54,668	9,205	54,370	5,041,772
Transfers in & other proceeds	234,589	2,412,817	-	-	1,263,798	2,401,872	6,313,076
<b>Total</b>	<b>201,410,013</b>	<b>15,383,848</b>	<b>46,293,142</b>	<b>20,553,100</b>	<b>76,623,916</b>	<b>54,083,727</b>	<b>414,347,747</b>
<b>Expenditures</b>							
Personnel	123,765,700	-	22,807,958	14,873,564	43,685,289	1,428,911	206,561,422
Contractual	61,601,646	20,000	20,224,736	1,783,115	51,334,476	46,652,549	181,616,521
Debt Service	-	15,195,387	-	1,041,176	-	-	16,236,563
Commodities	6,306,236	-	2,025,605	754,983	5,508,277	2,891,343	17,486,444
Capital improvements	1,393,353	-	-	-	-	1,030,000	2,423,353
Capital outlay	1,254,694	-	76,212	205,000	221,950	4,327,729	6,085,585
Transfers to other funds	20,455,315	-	308,438	711,072	1,023,237	-	22,498,062
<b>Total</b>	<b>214,776,944</b>	<b>15,215,387</b>	<b>45,442,949</b>	<b>19,368,910</b>	<b>101,773,229</b>	<b>56,330,532</b>	<b>452,907,950</b>
<b>Net change in fund balance</b>	<b>(13,366,930)</b>	<b>168,461</b>	<b>850,193</b>	<b>1,184,191</b>	<b>(25,149,313)</b>	<b>(2,246,805)</b>	<b>(38,560,203)</b>
<b>Actual beginning fund balance</b>	<b>96,290,337</b>	<b>1,037,480</b>	<b>6,674,083</b>	<b>7,202,182</b>	<b>59,775,889</b>	<b>25,462,982</b>	<b>196,442,953</b>
<b>Ending Fund Balance</b>	<b>\$ 82,923,407</b>	<b>\$ 1,205,941</b>	<b>\$ 7,524,276</b>	<b>\$ 8,386,373</b>	<b>\$ 34,626,576</b>	<b>\$ 23,216,177</b>	<b>\$ 157,882,750</b>

### Year-End Fund Balance:

**General Fund:** Expenditures are estimated to exceed revenues by \$13.4 million at year-end, primarily due to one-time expenditures related to COVID-19 pandemic response, as well as a decrease in investment income as a result of a decrease in interest rates and decreased return on interest payments and intergovernmental revenue due to a decrease in the quarterly distribution of gas tax received from the Special City and County Highway Fund. Due to reimbursement of eligible personnel expenses from the County's CARES Act allocation at the end of 2020, sufficient fund balance exists to support this significant draw-down of fund balance.

**Debt Service Funds:** Expenditures from debt service funds are estimated to be \$0.2 million less than revenues. The decrease is primarily due to lower interest costs as a result of the refunding, or refinancing, of the 2010A bond issuance in 2020.

**Special Revenue Funds–Property Tax Supported:** These funds are expected to increase by \$0.8 million by year-end, primarily due to a projected decrease in personnel by Emergency Medical Services (EMS) due to turnover.

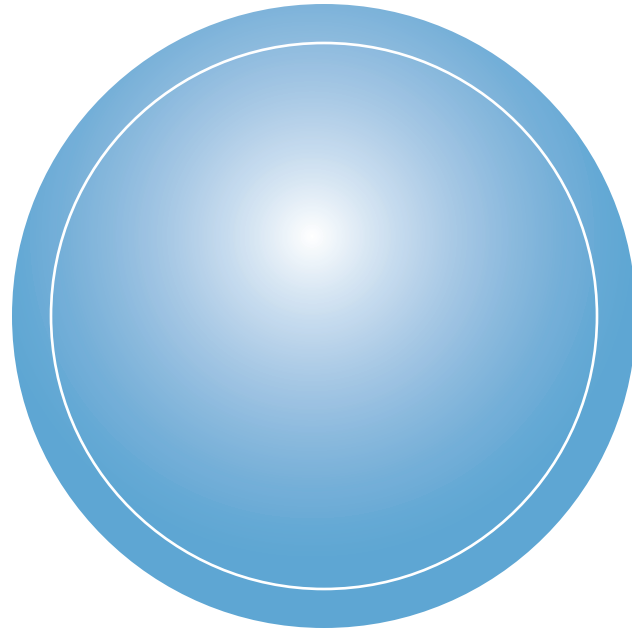
**Fire District 1:** The fund balance is estimated to increase by \$1.2 million by the end of the year, primarily due to an increase in property taxes and charges for services as well as a decrease in equipment purchases.

**Special Revenue Funds–Non Property Tax Supported:** These funds are estimated to decrease by \$25.1 million. The decrease is primarily due to stimulus funds received for CARES in 2020 as well as the reimbursement of those funds for personnel expenses. Funding from the Federal American Rescue Plan Act has not yet been included in these estimates; once funds have been received and a spending plan has been approved, the estimates for this group of funds will be updated to reflect the plan.

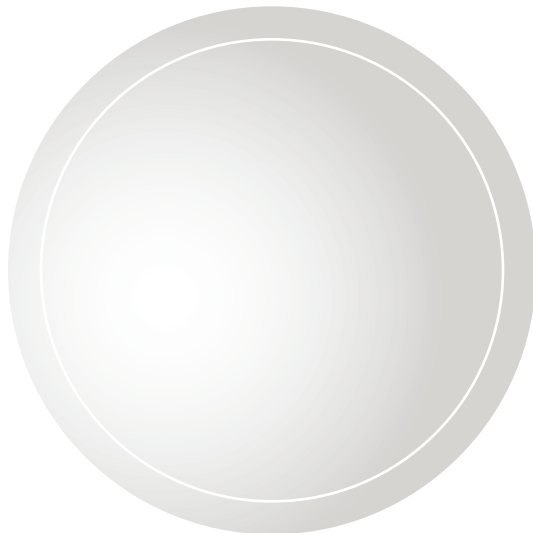
**Enterprise and Internal Service Funds:** The fund balances within this fund group are estimated to decrease \$2.2 million by the end of the year. This is primarily due to an increase in insurance proceeds received in the Risk Management fund in 2020 for hail damage at the Sedgwick County Zoo; it is expected that these proceeds will be used to pay for Zoo repair work this year.

QUARTER  
FINANCIAL  
REPORT

General Fund



General Fund



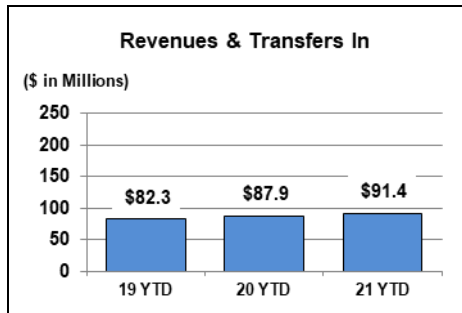
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2021

# General Fund

## Major Revenues

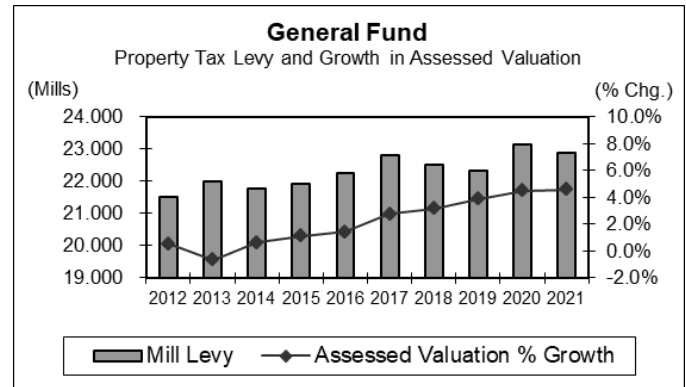


**Total revenues** in the General Fund through the first quarter of 2021 totaled \$91.4 million, an increase of \$3.5 million (4.0 percent) compared to the same timeframe in 2020. Through 2020, the effects of COVID-19 did not have significant impact on revenue collections and the County was able to maintain a healthy financial condition.

The increase in revenue is largely attributable to increases in current property taxes (\$3.4 million), charges for services (\$0.5 million), and miscellaneous revenue (\$0.2 million). The increase in current property taxes is due to an increase in assessed valuation. The increase in charges for services is largely due to an increase in officer fees collected. The increase in miscellaneous revenue is due to the timing of the 2020 refund from the City of Wichita for the Flood Control Agreement and MAPD which occurred in 2021 compared to no such refund in 2020.

The increases were partially offset by decreases in uses of money and property (\$1.0 million), all other taxes (\$0.1 million), and fines and forfeitures (\$0.1 million). The decrease in uses of money and property is due to a decrease in investment income as a result of a decrease in interest rates and decreased return on interest payments. The decrease in all other taxes is due to a decrease in franchise taxes, transient guest taxes, and alcoholic beverage taxes due to a delay in receiving payments. The decrease in fines and forfeitures is due to an overall decrease in 2021 consumer judgment collections which are based on the schedule and conclusion of court cases.

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



**Property taxes** (current) are the largest revenue source in the General Fund. Through the first quarter of 2021, \$70.1 million in current property taxes had been collected, an increase of \$3.4 million (5.1 percent) compared to the previous year. The mill levy rate for this Fund is 22.869, a decrease of 0.282 mills from the 2020 rate of 23.151 mills.

**Local retail sales and use tax** collections through the first quarter of 2021 increased \$0.1 million (1.8 percent), compared to 2020. Collections in one of three months in 2021 exceeded collections in the same months in 2020. Disbursements from the State typically occur two months after the date of purchase and the numbers in the table below reflect that trend.

Local Retail Sales & Use Tax			
Year-to-Date Comparison			
Month	2020	2021	% Change
January	2,576,055	2,522,637	-2.07%
February	2,925,981	2,836,696	-3.05%
March	2,371,528	2,658,619	12.11%
<b>Total</b>	<b>7,873,565</b>	<b>8,017,953</b>	<b>1.83%</b>

**Motor vehicle tax** collections were \$1.9 million through the first quarter of 2021, a nominal decrease of \$29,156 (1.5 percent) compared to the same timeframe in 2020. Motor vehicle taxes are collected in accordance with K.S.A. 79-5111, which requires these taxes to be allocated to each fund with a property-tax levy in proportion to the property tax levied during the previous year's budget.

**Intergovernmental** revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State

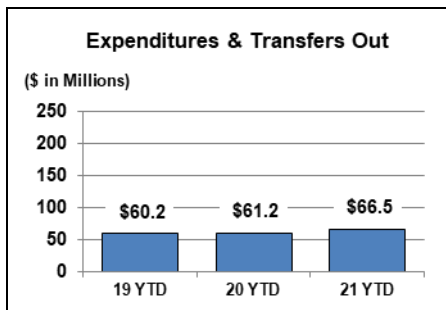
to assist with juvenile Corrections programs and from the City of Wichita for the County's portion of the merged code operation, though all revenues will now be received by the County as the merger is complete. Receipts in this category totaled \$0.2 million, which was a nominal amount, \$13,466 (6.4 percent), less than the first quarter of 2020.

**Charges for services** revenue consists of receipts paid by individuals to cover part or all of the cost of County services received, as well as cost allocations from various internal funds. The \$3.5 million collected through the first quarter of 2021 was \$0.5 million (16.1 percent) more than the same timeframe in 2020, primarily due an increase in officer fees as a result of an increase in the number of documents filed this year due to increased demand caused by very low mortgage interest rates (\$0.5 million).

**Uses of Money and Property** revenue, which includes investment income, decreased \$1.0 million (34.1 percent) compared to the same time period in 2020. The decrease is due to a decrease in investment income as a result of a decrease in interest rates and decreased return on interest payments

**Transfers from other funds and other proceeds** are typically a result of the transfer of residual cash from the Auto License Fund or from completed capital projects, which varies as projects can be completed any time during the year. Through the first quarter of 2021, no revenue was captured in this category, compared to \$2,850 revenue during the same time period in 2020.

**Major Expenditures**



Actual year-to-date expenditures for the first quarter of 2021 increased \$5.2 million compared to the same time period in 2020. Increases were recorded in contractualls (\$2.4 million), equipment (\$0.9 million), transfers to others funds (\$0.8 million), personnel (\$0.6 million), commodities (\$0.4 million), and capital improvements (\$0.1 million).

**Personnel** costs increased \$0.6 million (1.9 percent) compared to the same timeframe in 2020. The increase

is mostly attributable to temporary positions to assist with COVID-19 response of \$0.7 million through the first quarter of 2021

General Fund Detailed Personnel Expenditures			
Category	Year-End Comparison		
	2020	2021	% Change
Salaries and Wages	\$ 20,904,508	\$ 20,949,469	0.22%
Overtime	1,015,588	1,012,898	-0.26%
Allowances	21,077	18,277	-13.28%
FICA - OASDI	1,323,651	1,334,061	0.79%
FICA - HI	309,563	311,998	0.79%
Health/Dental Ins.	5,024,227	5,496,733	9.40%
Retirement	2,605,064	2,686,917	3.14%
Workers' Comp.	224,955	201,963	-10.22%
Unemployment Tax	19,702	19,870	0.85%
Vac. Sell as Benefits	33,279	58,835	76.79%
Donated Leave	2,880	203	-92.96%
Wireless Allowance	32,957	33,856	2.73%
Flex Spending Contr.	48,149	46,430	-3.57%
Call Back/On Call	24,064	16,716	-30.54%
<b>Total</b>	<b>\$ 31,589,663</b>	<b>\$ 32,188,225</b>	<b>1.89%</b>

**Contractual services** expenditures increased \$2.4 million (10.8 percent) through the first quarter of 2021, compared to the same timeframe in 2020. The increase is primarily due to an increase in temporary employment services (\$5.3 million) by the Division of Finance partially due to a shopping cart created for temporary COVID employment services, as well as expenses for such services. The increase was offset by a decrease in subsidized live-in support (\$1.4 million) by the Sedgwick County Developmental Disability Organization (SCDDO) due to the timing of a shopping cart created in 2020, a decrease in management services (\$1.1 million) primarily by the MABCD due to the timing of reimbursements made to the City of Wichita, a decrease in grant award (\$0.2 million) by the Zoo due to a decrease in the contractual amount allocated through the budget process for Capital Improvement Program (CIP) projects to match Zoological Society expense in 2020, a decrease in electricity (\$0.1 million) primarily by the Facilities Department, and a decrease in jury fees (\$0.1 million) by District Court. Billing for natural gas use from February 2021 will occur in April.

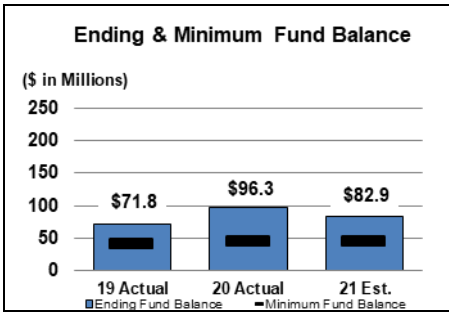
**Commodity** expenditures increased \$0.4 million (18.7 percent) at the end of the first quarter of 2021 when compared to the same timeframe in 2020. The increase is mainly due to a decrease in postage/shipping charges.

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



capital facility and drainage projects. Those projects include the Juvenile Residential Facility heating, ventilation, and air conditioning (HVAC) system replacement, replacing roofs on County owned buildings (\$0.2 million), Main Courthouse chiller rebuild (\$0.1 million), outdoor warning device replacements and installation (\$0.1 million), and Health Department flooring (\$45,557).

**General Fund Ending Balance**



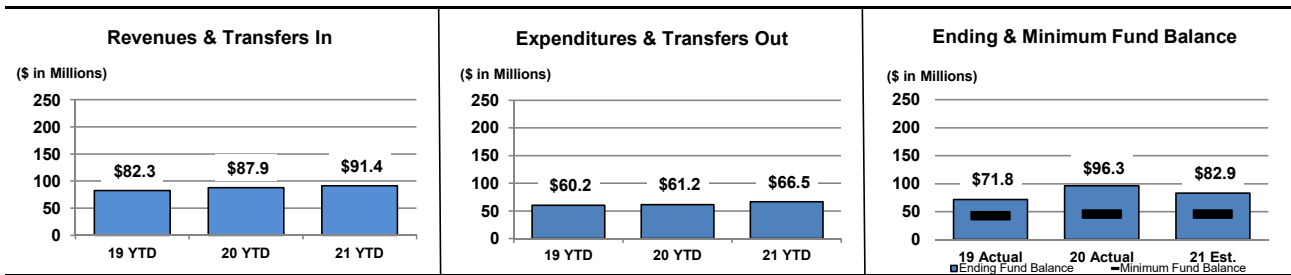
The General Fund 2021 beginning budgetary fund balance of \$96.3 million is estimated to decrease by \$13.4 million (16.2 percent) by the end of 2021, primarily due to increased costs associated with COVID-19.

# General Fund

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

Revenues through March 2021 increased \$3.5 million versus the same time period in 2020, specifically in current property taxes (\$3.4 million), charges for services (\$0.5 million), and miscellaneous revenue (\$0.2 million). The increase in current property taxes is due to an increase in assessed valuation. The increase in charges for services is largely due to an increase in officer fees collected. The increase in miscellaneous revenue is due to the timing of the 2020 refund from the City of Wichita for the Flood Control Agreement and MAPD which occurred in 2021 compared to no such refund in 2020. The increases were partially offset by decreases in uses of money and property (\$1.0 million), all other taxes (\$0.1 million), and fines and forfeitures (\$0.1 million). The decrease in uses of money and property is due to a decrease in investment income as a result of a decrease in interest rates and decreased return on interest payments. The decrease in all other taxes is largely due to a decrease in franchise taxes, transient guest taxes, and alcoholic beverage taxes due to a delay in receiving payments. The decrease in fines and forfeitures is due to an overall decrease in 2021 consumer judgment collections which are based on the schedule and conclusion of court cases.

Expenditures increased \$5.2 million compared to the same period in 2020, specifically in contractals (\$2.4 million), equipment (0.9 million), and transfers out (\$0.8 million). The increase in contractals is largely due to an increase in temporary staffing positions due to COVID-19. The increase in equipment is primarily due to a shopping cart created to encumber funds to purchase radios by the Sheriff's Office per the radio replacement plan. The increase in transfers out is largely due to an increase in cash funded capital improvement projects in 2021 compared to 2020.



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

For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 66,728,230	\$ 115,860,797	\$ 115,860,797	\$ 70,109,786	\$ 115,844,410	\$ (16,387)
Back Prop. Taxes & Ref. Warrants	1,131,357	2,360,627	2,360,627	1,267,145	2,367,083	6,455
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	1,955,274	12,773,924	12,773,924	1,926,118	15,452,083	2,678,160
Local Retail Sales & Use Tax	7,873,565	27,811,885	27,811,885	8,017,953	31,200,000	3,388,115
All Other Taxes	101,513	399,279	399,279	10,282	296,145	(103,134)
Licenses & Permits	1,676,093	8,470,351	8,470,351	1,916,292	8,228,412	(241,939)
Intergovernmental	210,715	657,704	657,704	197,249	1,219,568	561,863
Charges for Services	3,054,978	14,199,436	14,199,436	3,546,657	13,169,019	(1,030,418)
Fines & Forfeitures	80,318	119,779	119,779	15,066	178,357	58,578
Miscellaneous	652,938	2,408,457	2,408,457	894,421	2,650,697	242,239
Reimbursements	1,430,081	5,934,149	5,934,149	1,511,918	5,702,541	(231,608)
Uses of Money & Property	2,974,591	7,532,186	7,532,186	1,958,982	4,867,110	(2,665,076)
Transfers In & Other Proceeds	2,850	-	-	-	234,589	234,589
<b>Total Revenues &amp; Transfers In</b>	<b>87,872,501</b>	<b>198,528,574</b>	<b>198,528,574</b>	<b>91,371,870</b>	<b>201,410,013</b>	<b>2,881,439</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 31,589,663	\$ 126,934,259	\$ 127,584,589	\$ 32,188,225	\$ 123,765,700	\$ (3,818,889)
Contractuals	22,525,418	71,752,724	69,826,952	24,947,514	61,601,646	(8,225,305)
Debt Service	-	-	-	-	-	-
Commodities	2,296,808	7,253,819	8,267,540	2,726,916	6,306,236	(1,961,304)
Capital Improvement	-	1,391,145	109,221	102,820	1,393,353	1,284,132
Capital Outlay	15,442	1,454,694	1,454,694	942,378	1,254,694	(200,000)
Transfers Out	4,796,982	16,272,794	17,816,439	5,559,203	20,455,315	2,638,876
<b>Total Expenditures &amp; Transfers Out</b>	<b>61,224,313</b>	<b>225,059,434</b>	<b>225,059,434</b>	<b>66,467,056</b>	<b>214,776,944</b>	<b>(10,282,490)</b>
<b>Net Change in Fund Balance</b>	<b>26,648,187</b>	<b>(26,530,860)</b>	<b>(26,530,860)</b>	<b>24,904,814</b>	<b>(13,366,930)</b>	<b>(7,401,051)</b>
<b>Actual Beginning Fund Balance</b>	<b>71,784,045</b>	<b>96,290,337</b>	<b>96,290,337</b>	<b>96,290,337</b>	<b>96,290,337</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 98,432,232</b>	<b>\$ 69,759,477</b>	<b>\$ 69,759,477</b>	<b>\$ 121,195,151</b>	<b>\$ 82,923,407</b>	<b>\$ (7,401,051)</b>

# General Fund

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

For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Expenditures and Interfund Transfers Out By Department</b>						
<b>General Government</b>						
<b>County Commission</b>						
Personnel	212,489	829,700	829,700	214,310	768,744	(60,955)
Contractuals	36,202	106,419	106,419	19,880	74,818	(31,601)
Debt Service	-	-	-	-	-	-
Commodities	1,212	18,381	18,381	5,666	12,879	(5,502)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Commission</b>	<b>249,904</b>	<b>954,500</b>	<b>954,500</b>	<b>239,855</b>	<b>856,442</b>	<b>(98,058)</b>
<b>County Manager</b>						
Personnel	412,025	1,884,511	1,884,511	418,675	1,792,293	(92,218)
Contractuals	186,358	224,225	250,225	186,661	186,987	(63,238)
Debt Service	-	-	-	-	-	-
Commodities	7,495	45,110	45,110	2,297	30,788	(14,322)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Manager</b>	<b>605,878</b>	<b>2,153,846</b>	<b>2,179,846</b>	<b>607,633</b>	<b>2,010,068</b>	<b>(169,778)</b>
<b>County Counselor</b>						
Personnel	340,094	1,362,730	1,362,730	351,924	1,292,824	(69,905)
Contractuals	104,130	330,300	330,300	119,293	286,924	(43,376)
Debt Service	-	-	-	-	-	-
Commodities	2,470	45,898	45,898	(738)	33,040	(12,858)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Counselor</b>	<b>446,694</b>	<b>1,738,928</b>	<b>1,738,928</b>	<b>470,479</b>	<b>1,612,789</b>	<b>(126,139)</b>
<b>County Clerk</b>						
Personnel	289,124	1,234,767	1,234,767	320,021	1,168,710	(66,057)
Contractuals	3,312	17,600	17,600	1,920	13,651	(3,949)
Debt Service	-	-	-	-	-	-
Commodities	1,748	9,460	9,460	1,113	6,590	(2,870)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Clerk</b>	<b>294,184</b>	<b>1,261,827</b>	<b>1,261,827</b>	<b>323,054</b>	<b>1,188,951</b>	<b>(72,876)</b>
<b>Register of Deeds</b>						
Personnel	290,827	1,129,624	1,129,624	296,175	1,086,776	(42,848)
Contractuals	1,965	17,530	17,530	1,046	4,154	(13,376)
Debt Service	-	-	-	-	-	-
Commodities	4,835	24,735	24,735	3,763	9,385	(15,350)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Register of Deeds</b>	<b>297,627</b>	<b>1,171,889</b>	<b>1,171,889</b>	<b>300,983</b>	<b>1,100,316</b>	<b>(71,574)</b>
<b>Election Commissioner</b>						
Personnel	172,433	874,953	874,953	164,017	834,463	(40,490)
Contractuals	342,511	582,023	582,023	363,882	511,124	(70,899)
Debt Service	-	-	-	-	-	-
Commodities	2,072	84,157	84,157	6,496	60,292	(23,865)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Election Commissioner</b>	<b>517,016</b>	<b>1,541,133</b>	<b>1,541,133</b>	<b>534,395</b>	<b>1,405,879</b>	<b>(135,254)</b>

# General Fund

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

For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>General Government (Continued)</b>						
<b>Division of Human Resources</b>						
Personnel	327,658	1,396,252	1,396,252	338,267	1,345,658	(50,594)
Contractuals	80,421	132,000	142,000	83,091	130,474	(11,526)
Debt Service	-	-	-	-	-	-
Commodities	8,343	39,605	29,605	8,516	23,587	(6,018)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Division of Human Resources</b>	<b>416,422</b>	<b>1,567,857</b>	<b>1,567,857</b>	<b>429,874</b>	<b>1,499,718</b>	<b>(68,139)</b>
<b>Division of Finance</b>						
Personnel	795,252	3,005,125	3,755,125	1,469,305	6,302,690	2,547,564
Contractuals	493,914	1,048,590	11,687,590	7,096,618	12,245,185	557,595
Debt Service	-	-	-	-	-	-
Commodities	48,422	104,053	1,112,232	581,472	986,273	(125,959)
Capital Improvements	-	-	102,821	102,820	1,386,953	1,284,132
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Division of Finance</b>	<b>1,337,588</b>	<b>4,157,768</b>	<b>16,657,768</b>	<b>9,250,214</b>	<b>20,921,102</b>	<b>4,263,333</b>
<b>Budgeted Transfers</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	100,332	100,332	-	-	(100,332)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	1,399,668	1,399,668	-	2,351,872	952,204
<b>Total Budgeted Transfers</b>	<b>-</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>-</b>	<b>2,351,872</b>	<b>851,872</b>
<b>Contingency Reserves</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	22,350,000	9,788,972	-	2,506,352	(7,282,620)
Debt Service	-	-	-	-	-	-
Commodities	-	800,000	800,000	-	-	(800,000)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	200,000	200,000	-	-	(200,000)
Transfers Out	-	-	-	-	-	-
<b>Total Contingency Reserves</b>	<b>-</b>	<b>23,350,000</b>	<b>10,788,972</b>	<b>-</b>	<b>2,506,352</b>	<b>(8,282,620)</b>
<b>County Appraiser</b>						
Personnel	1,172,977	4,664,769	4,664,769	1,216,466	4,455,094	(209,675)
Contractuals	63,981	228,023	228,023	28,060	199,319	(28,704)
Debt Service	-	-	-	-	-	-
Commodities	32,763	84,797	84,797	11,351	72,295	(12,502)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Appraiser</b>	<b>1,269,720</b>	<b>4,977,589</b>	<b>4,977,589</b>	<b>1,255,876</b>	<b>4,726,708</b>	<b>(250,882)</b>
<b>County Treasurer</b>						
Personnel	322,806	1,199,989	1,199,989	305,183	1,114,012	(85,977)
Contractuals	15,229	68,750	68,750	13,183	33,553	(35,197)
Debt Service	-	-	-	-	-	-
Commodities	6,850	86,626	86,626	4,126	70,628	(15,998)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Treasurer</b>	<b>344,885</b>	<b>1,355,365</b>	<b>1,355,365</b>	<b>322,492</b>	<b>1,218,193</b>	<b>(137,172)</b>



# General Fund

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

For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD			2021 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>General Government (Continued)</b>						
<b>Metropolitan Area Planning Dept.</b>						
Personnel	-	-	-	-	-	-
Contractuals	329,682	663,910	663,910	165,978	663,910	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Metropolitan Area Plann. Dept.</b>	<b>329,682</b>	<b>663,910</b>	<b>663,910</b>	<b>165,978</b>	<b>663,910</b>	<b>-</b>
<b>Facilities Department</b>						
Personnel	636,696	2,638,461	2,638,461	631,025	2,317,777	(320,684)
Contractuals	1,393,246	4,388,912	4,388,912	1,501,507	4,347,468	(41,444)
Debt Service	-	-	-	-	-	-
Commodities	275,998	563,125	561,725	261,383	570,366	8,641
Capital Improvements	-	364,335	1,400	-	1,400	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	49,152	-	364,335	364,335	364,335	-
<b>Total Facilities Department</b>	<b>2,355,092</b>	<b>7,954,833</b>	<b>7,954,833</b>	<b>2,758,250</b>	<b>7,601,347</b>	<b>(353,486)</b>
<b>Central Services</b>						
Personnel	370,724	1,431,679	1,431,679	380,707	1,395,299	(36,380)
Contractuals	103,022	109,570	112,570	31,541	67,655	(44,915)
Debt Service	-	-	-	-	-	-
Commodities	311,079	1,094,966	1,091,966	778,902	929,765	(162,201)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Central Services</b>	<b>784,825</b>	<b>2,636,214</b>	<b>2,636,214</b>	<b>1,191,150</b>	<b>2,392,719</b>	<b>(243,495)</b>
<b>Division of Information &amp; Technology</b>						
Personnel	1,907,397	7,465,934	7,366,878	1,939,993	7,135,869	(231,009)
Contractuals	2,314,282	3,445,872	3,543,928	2,201,920	3,296,801	(247,127)
Debt Service	-	-	-	-	-	-
Commodities	398,846	164,800	165,800	28,736	208,356	42,556
Capital Improvements	-	-	-	-	-	-
Capital Outlay	34,339	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Division of Info. &amp; Tech.</b>	<b>4,654,864</b>	<b>11,076,606</b>	<b>11,076,606</b>	<b>4,170,649</b>	<b>10,641,026</b>	<b>(435,580)</b>
<b>Public Safety</b>						
<b>Office of the Medical Director</b>						
Personnel	118,789	449,818	449,818	127,102	427,437	(22,381)
Contractuals	31,819	46,644	46,644	12,960	46,036	(608)
Debt Service	-	-	-	-	-	-
Commodities	1,820	15,391	15,391	1,605	11,876	(3,515)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Office of the Medical Director</b>	<b>152,429</b>	<b>511,853</b>	<b>511,853</b>	<b>141,667</b>	<b>485,350</b>	<b>(26,504)</b>
<b>Emergency Communications</b>						
Personnel	1,574,442	6,538,841	6,538,841	1,537,108	6,060,740	(478,101)
Contractuals	33,181	49,826	49,826	31,821	37,447	(12,378)
Debt Service	-	-	-	-	-	-
Commodities	42,439	90,947	90,947	10,386	53,620	(37,327)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Emergency Communications</b>	<b>1,650,062</b>	<b>6,679,614</b>	<b>6,679,614</b>	<b>1,579,315</b>	<b>6,151,807</b>	<b>(527,807)</b>

# General Fund

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

For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Public Safety (Continued)</b>						
<b>Emergency Management</b>						
Personnel	55,177	264,413	264,413	71,092	261,547	(2,866)
Contractuals	22,197	153,310	153,310	18,964	159,970	6,661
Debt Service	-	-	-	-	-	-
Commodities	679	17,860	17,860	5,433	15,709	(2,151)
Capital Improvements	-	110,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	110,000	-	110,000	110,000	110,000	-
<b>Total Emergency Management</b>	<b>188,053</b>	<b>545,583</b>	<b>545,583</b>	<b>205,488</b>	<b>547,226</b>	<b>1,643</b>
<b>Reg. Forensic Science Center</b>						
Personnel	846,008	3,663,078	3,662,464	843,217	3,335,555	(326,909)
Contractuals	241,060	407,940	433,590	307,724	430,847	(2,743)
Debt Service	-	-	-	-	-	-
Commodities	154,620	391,950	366,914	161,289	366,892	(22)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total RFSC</b>	<b>1,241,688</b>	<b>4,462,967</b>	<b>4,462,967</b>	<b>1,312,230</b>	<b>4,133,294</b>	<b>(329,674)</b>
<b>Department of Corrections</b>						
Personnel	2,743,306	11,442,056	11,442,056	2,636,776	9,607,842	(1,834,214)
Contractuals	711,736	1,311,447	1,311,447	659,410	1,135,085	(176,362)
Debt Service	-	-	-	-	-	-
Commodities	227,730	899,190	899,190	209,163	607,134	(292,056)
Capital Improvements	-	366,253	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	198,086	825,000	1,191,253	368,711	1,191,253	-
<b>Total Department of Corrections</b>	<b>3,880,858</b>	<b>14,843,945</b>	<b>14,843,945</b>	<b>3,874,060</b>	<b>12,541,314</b>	<b>(2,302,631)</b>
<b>Sheriff's Office</b>						
Personnel	11,859,417	45,475,731	45,475,731	11,530,907	45,473,645	(2,087)
Contractuals	4,524,074	14,741,382	14,740,882	3,426,387	14,748,001	7,120
Debt Service	-	-	-	-	-	-
Commodities	312,963	733,341	733,841	267,768	725,668	(8,173)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	21,077	1,229,363	1,229,363	942,378	1,229,363	(0)
Transfers Out	2,962	20,366	20,366	4,123	20,366	-
<b>Total Sheriff's Office</b>	<b>16,720,493</b>	<b>62,200,183</b>	<b>62,200,183</b>	<b>16,171,563</b>	<b>62,197,043</b>	<b>(3,140)</b>
<b>District Attorney</b>						
Personnel	2,962,795	12,168,355	12,168,355	3,064,775	11,555,754	(612,600)
Contractuals	357,445	573,192	579,092	366,630	579,092	(0)
Debt Service	-	-	-	-	-	-
Commodities	18,023	158,646	187,774	29,734	187,774	0
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total District Attorney</b>	<b>3,338,262</b>	<b>12,900,193</b>	<b>12,935,221</b>	<b>3,461,139</b>	<b>12,322,620</b>	<b>(612,601)</b>
<b>District Court</b>						
Personnel	11,546	64,700	64,700	13,448	49,847	(14,853)
Contractuals	1,038,596	3,003,995	3,003,995	1,031,319	2,946,478	(57,517)
Debt Service	-	-	-	-	-	-
Commodities	230,270	444,047	444,047	128,664	442,887	(1,160)
Capital Improvements	-	5,000	5,000	-	5,000	-
Capital Outlay	-	25,331	25,331	-	25,331	-
Transfers Out	-	-	-	-	-	-
<b>Total District Court</b>	<b>1,280,411</b>	<b>3,543,073</b>	<b>3,543,073</b>	<b>1,173,432</b>	<b>3,469,542</b>	<b>(73,530)</b>

# General Fund

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

For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Public Safety (Continued)</b>						
<b>Crime Prevention Fund</b>						
Personnel	-	-	-	-	-	-
Contractuals	260,865	582,383	582,383	224,782	582,383	-
Debt Service	-	-	-	-	-	-
Commodities	(500)	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Crime Prevention Fund</b>	<b>260,365</b>	<b>582,383</b>	<b>582,383</b>	<b>224,782</b>	<b>582,383</b>	<b>-</b>
<b>MABCD</b>						
Personnel	812,517	3,340,271	3,340,271	777,981	2,838,471	(501,800)
Contractuals	2,559,098	4,403,061	4,403,061	213,652	5,275,893	872,832
Debt Service	-	-	-	-	-	-
Commodities	28,133	190,148	190,148	4,836	83,688	(106,460)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	(39,974)	-	-	-	-	-
Transfers Out	-	88,646	88,646	-	88,646	(0)
<b>Total MABCD</b>	<b>3,359,774</b>	<b>8,022,126</b>	<b>8,022,126</b>	<b>996,469</b>	<b>8,286,698</b>	<b>264,572</b>
<b>Courthouse Police</b>						
Personnel	331,715	1,411,864	1,411,864	344,156	1,268,912	(142,953)
Contractuals	8,038	19,000	19,000	1,649	18,615	(385)
Debt Service	-	-	-	-	-	-
Commodities	971	22,100	22,100	955	11,687	(10,413)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Courthouse Police</b>	<b>340,724</b>	<b>1,452,964</b>	<b>1,452,964</b>	<b>346,760</b>	<b>1,299,214</b>	<b>(153,750)</b>
<b>Public Works</b>						
<b>Budget Transfers - Local Sales Tax</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	3,936,782	13,905,943	13,905,943	4,008,976	15,600,000	1,694,057
<b>Total Budget Transfers</b>	<b>3,936,782</b>	<b>13,905,943</b>	<b>13,905,943</b>	<b>4,008,976</b>	<b>15,600,000</b>	<b>1,694,057</b>
<b>Drainage</b>						
Personnel	139,414	512,544	512,544	138,520	507,251	(5,293)
Contractuals	123,389	1,565,559	1,408,059	1,176,884	1,404,820	(3,239)
Debt Service	-	-	-	-	-	-
Commodities	3,596	5,000	5,000	3,278	3,808	(1,192)
Capital Improvements	-	500,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	500,000	-	657,500	657,500	657,500	-
<b>Total Drainage</b>	<b>766,398</b>	<b>2,583,102</b>	<b>2,583,102</b>	<b>1,976,182</b>	<b>2,573,379</b>	<b>(9,724)</b>

# General Fund

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

For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Public Works (Continued)</b>						
<b>Environmental Resources</b>						
Personnel	21,221	80,889	80,889	20,952	77,317	(3,572)
Contractuals	40,351	49,331	49,331	40,852	43,285	(6,046)
Debt Service	-	-	-	-	-	-
Commodities	209	4,331	4,331	11	1,181	(3,150)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Environmental Resources</b>	<b>61,781</b>	<b>134,551</b>	<b>134,551</b>	<b>61,815</b>	<b>121,783</b>	<b>(12,768)</b>
<b>Health &amp; Human Services</b>						
<b>COMCARE</b>						
Personnel	210,831	1,249,500	1,249,500	262,559	978,178	(271,322)
Contractuals	104,719	290,210	290,210	132,269	243,714	(46,496)
Debt Service	-	-	-	-	-	-
Commodities	52,303	141,246	141,246	31,211	130,297	(10,949)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	7,385	7,385	-	-	(7,385)
<b>Total COMCARE</b>	<b>367,853</b>	<b>1,688,341</b>	<b>1,688,341</b>	<b>426,039</b>	<b>1,352,189</b>	<b>(336,151)</b>
<b>CDDO</b>						
Personnel	-	-	-	-	-	-
Contractuals	1,873,903	1,956,590	1,956,590	463,475	1,956,590	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total CDDO</b>	<b>1,873,903</b>	<b>1,956,590</b>	<b>1,956,590</b>	<b>463,475</b>	<b>1,956,590</b>	<b>-</b>
<b>Department on Aging</b>						
Personnel	-	107,467	107,467	19,791	69,372	(38,095)
Contractuals	383,312	403,813	403,813	385,578	403,550	(263)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	25,786	25,786	-	25,786	-
<b>Total Department on Aging</b>	<b>383,312</b>	<b>537,066</b>	<b>537,066</b>	<b>405,369</b>	<b>498,709</b>	<b>(38,358)</b>
<b>Health Department</b>						
Personnel	909,644	3,773,111	3,773,111	928,709	3,486,400	(286,712)
Contractuals	345,143	789,973	775,623	373,447	765,561	(10,061)
Debt Service	-	-	-	-	-	-
Commodities	71,922	743,735	758,085	68,162	456,934	(301,151)
Capital Improvements	-	45,557	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	45,557	45,557	45,557	-
<b>Total Health Department</b>	<b>1,326,708</b>	<b>5,352,376</b>	<b>5,352,376</b>	<b>1,415,874</b>	<b>4,754,452</b>	<b>(597,924)</b>
<b>Culture &amp; Recreation</b>						
<b>Sedgwick County Parks Dept.</b>						
Personnel	106,457	549,812	549,812	117,541	461,286	(88,526)
Contractuals	68,080	307,988	307,988	68,650	297,233	(10,755)
Debt Service	-	-	-	-	-	-
Commodities	49,498	220,674	220,674	111,338	192,281	(28,393)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	(0)	(0)
Transfers Out	-	-	-	-	-	-
<b>Total Sedgwick County Parks Dept.</b>	<b>224,034</b>	<b>1,078,474</b>	<b>1,078,474</b>	<b>297,529</b>	<b>950,801</b>	<b>(127,673)</b>



# General Fund

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

For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Culture &amp; Recreation (Continued)</b>						
<b>Sedgwick County Zoo</b>						
Personnel	1,560,573	6,477,216	6,477,216	1,644,511	6,062,803	(414,414)
Contractuals	2,400,220	2,200,000	2,200,000	2,200,000	2,200,000	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Sedgwick County Zoo</b>	<b>3,960,793</b>	<b>8,677,216</b>	<b>8,677,216</b>	<b>3,844,511</b>	<b>8,262,803</b>	<b>(414,414)</b>
<b>Exploration Place</b>						
Personnel	68,231	186,197	186,197	46,051	170,510	(15,687)
Contractuals	1,004,677	2,033,943	2,033,943	1,016,972	2,049,630	15,687
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Exploration Place</b>	<b>1,072,908</b>	<b>2,220,140</b>	<b>2,220,140</b>	<b>1,063,023</b>	<b>2,220,140</b>	<b>(0)</b>
<b>Community Programs</b>						
Personnel	-	-	-	-	-	-
Contractuals	312,472	367,472	367,472	357,472	367,472	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Community Programs</b>	<b>312,472</b>	<b>367,472</b>	<b>367,472</b>	<b>357,472</b>	<b>367,472</b>	<b>-</b>
<b>Community Development</b>						
<b>Extension Council</b>						
Personnel	-	-	-	-	-	-
Contractuals	412,741	825,481	825,481	412,741	825,481	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Extension Council</b>	<b>412,741</b>	<b>825,481</b>	<b>825,481</b>	<b>412,741</b>	<b>825,481</b>	<b>-</b>
<b>Economic Development</b>						
Personnel	7,078	59,901	59,901	16,963	62,624	2,723
Contractuals	200,049	1,809,335	1,809,335	200,019	469,291	(1,340,044)
Debt Service	-	-	-	-	-	-
Commodities	-	9,500	9,500	-	554	(8,946)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Economic Development</b>	<b>207,126</b>	<b>1,878,736</b>	<b>1,878,736</b>	<b>216,981</b>	<b>532,468</b>	<b>(1,346,268)</b>
<b>Community Programs</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	46,795	46,795	9,279	46,795	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Community Programs</b>	<b>-</b>	<b>46,795</b>	<b>46,795</b>	<b>9,279</b>	<b>46,795</b>	<b>-</b>

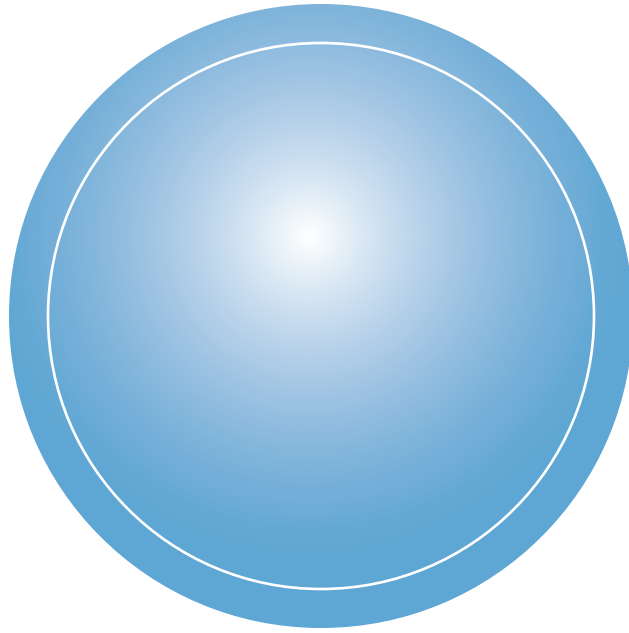
# General Fund

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

For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

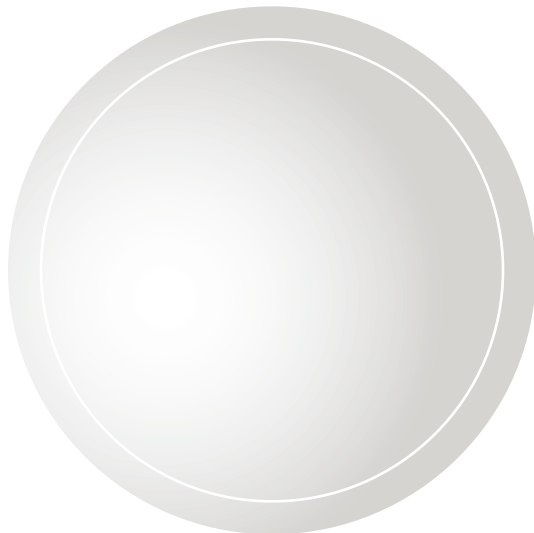
	2020 YTD		2021 YTD		Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Total Expenditures & Transfers Out	61,224,313	225,059,434	225,059,434	66,467,056	214,776,944	(10,282,490)
Net Change in Fund Balance	26,648,187	(26,530,860)	(26,530,860)	24,904,814	(13,366,930)	(7,401,051)
Actual Fund Balance, Beginning of Year	71,784,045	96,290,337	96,290,337	96,290,337	96,290,337	-
Ending Fund Balance	<u>\$ 98,432,232</u>	<u>\$ 69,759,477</u>	<u>\$ 69,759,477</u>	<u>\$ 121,195,151</u>	<u>\$ 82,923,407</u>	<u>\$ (7,401,051)</u>

QUARTER  
FINANCIAL  
REPORT



Budgetary Accounts

Budgetary Accounts



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

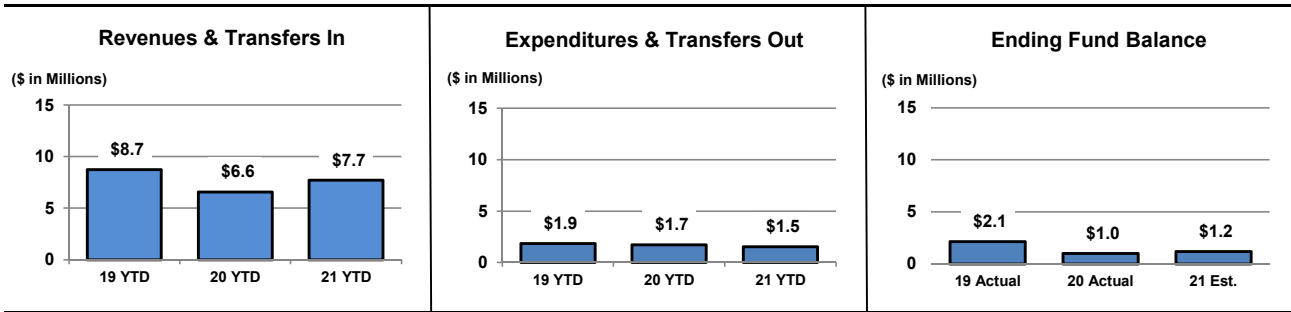
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20 21

# Bond and Interest

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

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



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

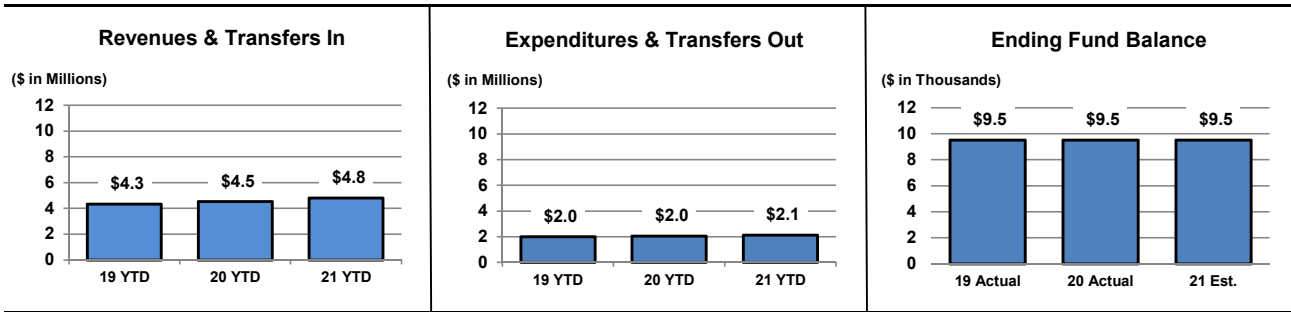
For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 5,112,117	\$ 11,092,644	\$ 11,092,644	\$ 6,722,359	\$ 11,123,736	\$ 31,092
Back Prop. Taxes & Ref. Warrants	137,063	181,591	181,591	121,758	181,591	0
Special Assessment Prop. Taxes	293,960	411,170	411,170	234,983	311,263	(99,907)
Motor Vehicle Taxes	237,449	986,960	986,960	176,433	1,190,027	203,067
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	24,182	224,298	224,298	-	107,994	(116,304)
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	56,420	56,420	56,420
Transfers In & Other Proceeds	750,228	2,412,817	2,412,817	399,392	2,412,817	-
<b>Total Revenues &amp; Transfers In</b>	<b>6,554,998</b>	<b>15,309,480</b>	<b>15,309,480</b>	<b>7,711,345</b>	<b>15,383,848</b>	<b>74,368</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	-	20,000	20,000	1,650	20,000	-
Debt Service	1,712,825	15,307,492	15,307,492	1,539,532	15,195,387	(112,105)
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,712,825</b>	<b>15,327,492</b>	<b>15,327,492</b>	<b>1,541,182</b>	<b>15,215,387</b>	<b>(112,105)</b>
<b>Net Change in Fund Balance</b>	<b>4,842,173</b>	<b>(18,012)</b>	<b>(18,012)</b>	<b>6,170,164</b>	<b>168,461</b>	<b>(37,737)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,132,630</b>	<b>1,011,690</b>	<b>1,011,690</b>	<b>1,011,690</b>	<b>1,011,690</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 6,974,803</b>	<b>\$ 993,678</b>	<b>\$ 993,678</b>	<b>\$ 7,181,854</b>	<b>\$ 1,180,151</b>	<b>\$ (37,737)</b>

# Wichita State University

In June 1987, the Board of County Commissioners and the Wichita City Council approved an inter-local agreement in which the City ended a property tax levy of 1.5 mills and the County created a county-wide levy for an equal amount. Of the revenue received from the levy, approximately 32.1 percent finances costs related to facility improvements, including the retirement of Public Building Commission bonds, 57.4 percent supports scholarships, and 5.5 percent funds economic and community development efforts. The remaining 5.0 percent of revenue is allocated to research, educational programs, faculty development, and unanticipated program needs.

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



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

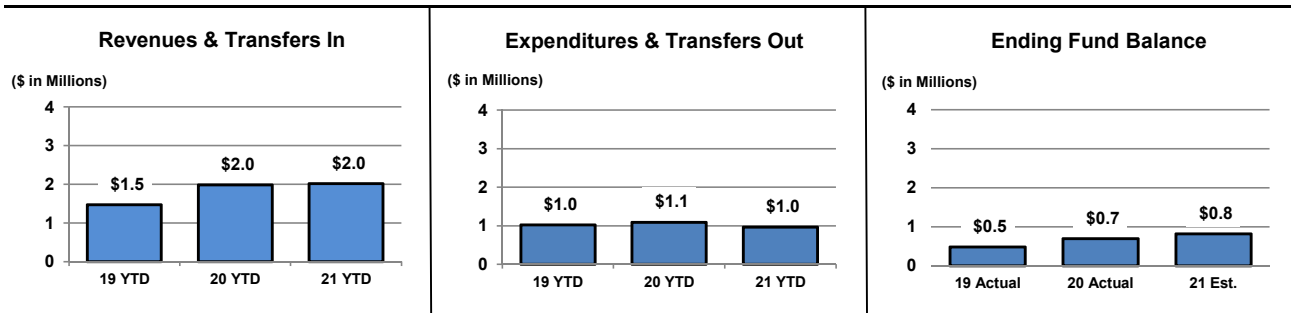
For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 4,323,590	\$ 7,603,969	\$ 7,603,969	\$ 4,598,596	\$ 7,598,966	\$ (5,003)
Back Prop. Taxes & Ref. Warrants	75,885	153,630	153,630	83,631	153,630	(0)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	130,904	828,026	828,026	126,229	1,001,446	173,420
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	348,587	348,587	-	-	(348,587)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>4,530,380</b>	<b>8,934,213</b>	<b>8,934,213</b>	<b>4,808,457</b>	<b>8,754,043</b>	<b>(180,170)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	2,042,806	8,885,626	8,885,626	2,123,896	8,754,043	(131,583)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,042,806</b>	<b>8,885,626</b>	<b>8,885,626</b>	<b>2,123,896</b>	<b>8,754,043</b>	<b>(131,583)</b>
<b>Net Change in Fund Balance</b>	<b>2,487,574</b>	<b>48,587</b>	<b>48,587</b>	<b>2,684,561</b>	<b>(0)</b>	<b>(311,753)</b>
<b>Actual Beginning Fund Balance</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,497,074</b>	<b>\$ 58,087</b>	<b>\$ 58,087</b>	<b>\$ 2,694,061</b>	<b>\$ 9,500</b>	<b>\$ (311,753)</b>

# COMCARE

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

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



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

For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 1,827,187	\$ 3,131,863	\$ 3,131,863	\$ 1,891,563	\$ 3,125,138	\$ (6,725)
Back Prop. Taxes & Ref. Warrants	25,904	64,892	64,892	32,254	64,892	0
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	43,142	349,425	349,425	49,528	422,753	73,328
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	87,223	174,445	174,445	43,611	174,445	-
Charges for Services	1,196	-	-	1,066	17,767	17,767
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	678	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,985,329</b>	<b>3,720,625</b>	<b>3,720,625</b>	<b>2,018,022</b>	<b>3,804,994</b>	<b>84,369</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 415,838	\$ 1,913,996	\$ 1,972,258	\$ 422,574	\$ 1,860,235	\$ (112,023)
Contractuals	643,397	1,805,522	1,747,260	521,933	1,740,197	(7,063)
Debt Service	-	-	-	-	-	-
Commodities	29,569	94,969	94,969	17,480	84,920	(10,049)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,088,803</b>	<b>3,814,487</b>	<b>3,814,487</b>	<b>961,987</b>	<b>3,685,351</b>	<b>(129,135)</b>
<b>Net Change in Fund Balance</b>	<b>896,526</b>	<b>(93,861)</b>	<b>(93,861)</b>	<b>1,056,035</b>	<b>119,643</b>	<b>(44,766)</b>
<b>Actual Beginning Fund Balance</b>	<b>483,508</b>	<b>697,901</b>	<b>697,901</b>	<b>697,901</b>	<b>697,901</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,380,034</b>	<b>\$ 604,040</b>	<b>\$ 604,040</b>	<b>\$ 1,753,936</b>	<b>\$ 817,544</b>	<b>\$ (44,766)</b>

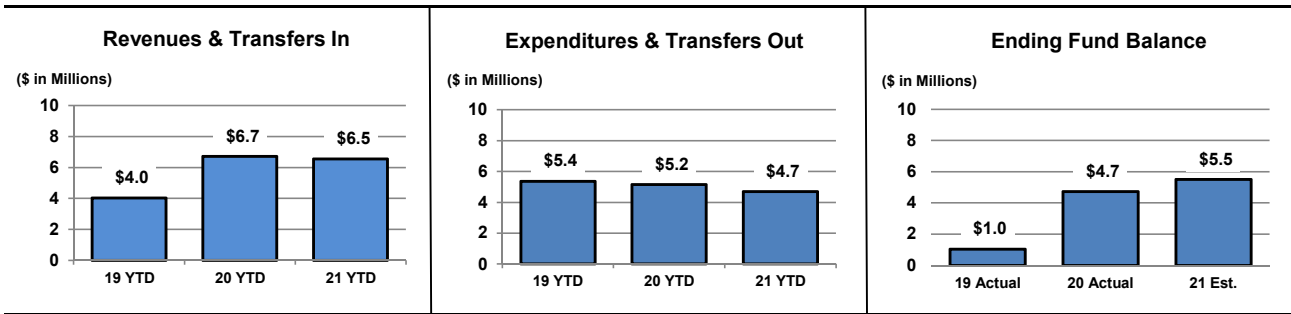


# Emergency Medical Services

Emergency Medical Services (EMS) was created in 1974 per a City/County agreement to provide emergency response and scheduled ambulatory transfers. Prior to 1974, a private provider, Metropolitan, provided EMS services to the community. The EMS Fund is supported by property tax, which decreased by 0.171 mills to 0.745 mills for funding the 2021 budget, and comprises 2.5 percent of the total mill levy for the County.

Charges for service are the largest revenue stream for this Fund, equating to 78.7 percent of budgeted revenue collections in 2021. Growth in this revenue category has been difficult to predict with recent changes in Medicare rules, billing vendors, the changes to user fee, and implementation of quality assurance measures within the Department.

In January 2019, EMS Billing was contracted to an outside vendor. May 2019 collections were the highest ever recorded and revenue for June and July 2019 was nearly as high as the outsourced vendor began collecting revenue from older transports. Collections for the rest of 2019 and 2020 remained high as well.



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

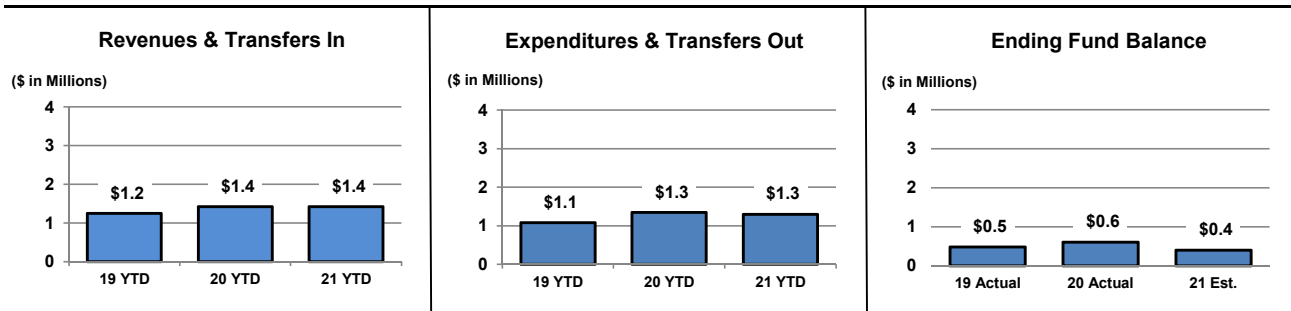
For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 2,640,468	\$ 3,766,165	\$ 3,766,165	\$ 2,284,280	\$ 3,768,431	\$ 2,266
Back Prop. Taxes & Ref. Warrants	45,669	93,817	93,817	50,606	93,817	(0)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	87,881	502,288	502,288	80,990	608,978	106,690
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	3,951,404	16,107,027	16,107,027	4,127,963	15,996,777	(110,250)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	608	2,840	2,840	1,395	2,339	(500)
Reimbursements	40	131	131	-	41	(90)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	6	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>6,726,076</b>	<b>20,472,267</b>	<b>20,472,267</b>	<b>6,545,235</b>	<b>20,470,383</b>	<b>(1,884)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 3,951,591	\$ 15,934,577	\$ 15,934,577	\$ 3,841,782	\$ 14,438,640	\$ (1,495,937)
Contractuals	817,118	3,921,135	3,920,164	482,085	3,790,610	(129,555)
Debt Service	-	-	-	-	-	-
Commodities	381,403	1,380,738	1,380,738	375,858	1,464,706	83,968
Capital Improvements	-	-	-	-	-	-
Capital Outlay	9	-	971	-	-	(971)
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>5,150,122</b>	<b>21,236,451</b>	<b>21,236,451</b>	<b>4,699,725</b>	<b>19,693,956</b>	<b>(1,542,495)</b>
<b>Net Change in Fund Balance</b>	<b>1,575,954</b>	<b>(764,184)</b>	<b>(764,184)</b>	<b>1,845,511</b>	<b>776,427</b>	<b>(1,544,379)</b>
<b>Actual Beginning Fund Balance</b>	<b>1,036,948</b>	<b>4,720,976</b>	<b>4,720,976</b>	<b>4,720,976</b>	<b>4,720,976</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,612,902</b>	<b>\$ 3,956,792</b>	<b>\$ 3,956,792</b>	<b>\$ 6,566,487</b>	<b>\$ 5,497,403</b>	<b>\$ (1,544,379)</b>

# Aging

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

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



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

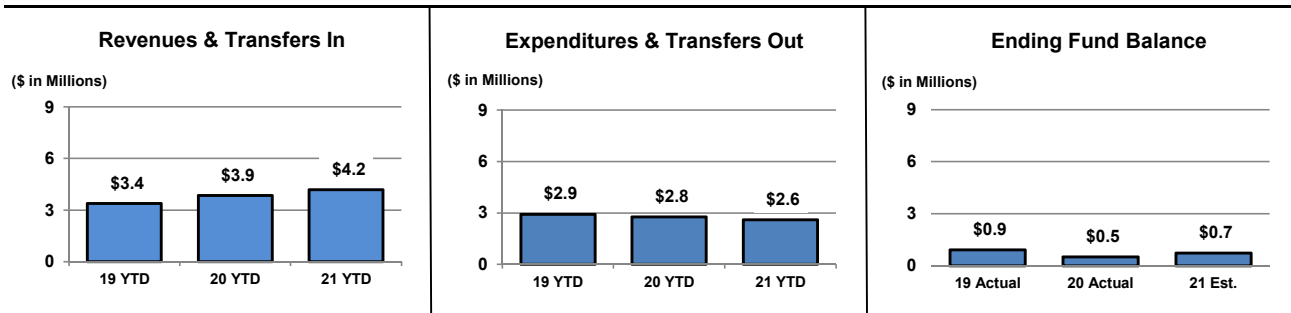
For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 1,348,895	\$ 2,235,992	\$ 2,235,992	\$ 1,352,040	\$ 2,233,197	\$ (2,795)
Back Prop. Taxes & Ref. Warrants	23,420	47,933	47,933	26,004	47,933	0
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	39,304	257,814	257,814	38,291	312,045	54,231
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	5,962	5,962
Charges for Services	-	-	-	5,700	8,553	8,553
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	6,958	589	589	-	4,117	3,528
Reimbursements	1,490	-	-	-	1,766	1,766
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,420,066</b>	<b>2,542,328</b>	<b>2,542,328</b>	<b>1,422,035</b>	<b>2,613,573</b>	<b>71,245</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 164,451	\$ 720,122	\$ 720,122	\$ 191,874	\$ 707,159	\$ (12,963)
Contractuals	1,178,294	1,823,460	1,823,460	1,193,516	1,781,531	(41,929)
Debt Service	-	-	-	-	-	-
Commodities	1,612	35,000	35,000	3,385	20,160	(14,840)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	(88,118)	-	-
Transfers Out	-	308,438	308,438	-	308,438	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,344,357</b>	<b>2,887,020</b>	<b>2,887,020</b>	<b>1,300,657</b>	<b>2,817,287</b>	<b>(69,733)</b>
<b>Net Change in Fund Balance</b>	<b>75,709</b>	<b>(344,692)</b>	<b>(344,692)</b>	<b>121,377</b>	<b>(203,715)</b>	<b>1,513</b>
<b>Actual Beginning Fund Balance</b>	<b>481,314</b>	<b>604,065</b>	<b>604,065</b>	<b>604,065</b>	<b>604,065</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 557,023</b>	<b>\$ 259,373</b>	<b>\$ 259,373</b>	<b>\$ 725,442</b>	<b>\$ 400,350</b>	<b>\$ 1,513</b>

# Highway

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

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



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

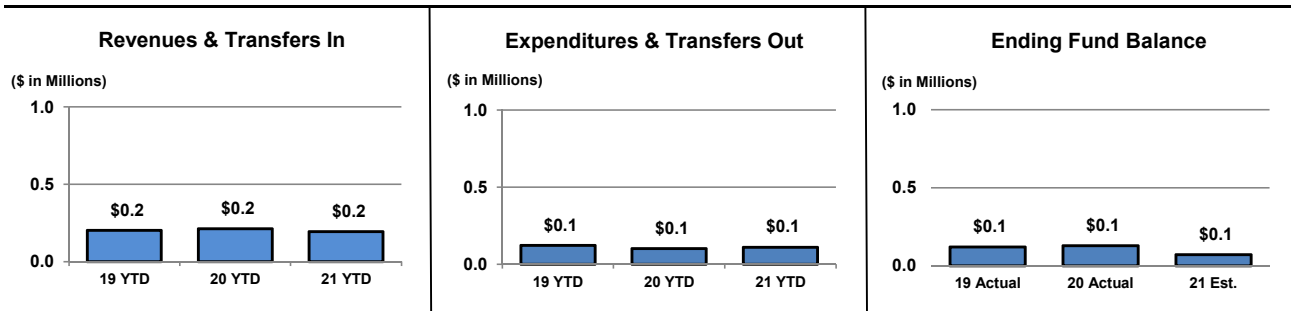
For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 2,513,170	\$ 4,823,529	\$ 4,823,529	\$ 2,915,326	\$ 4,820,383	\$ (3,147)
Back Prop. Taxes & Ref. Warrants	40,190	89,310	89,310	46,533	89,310	(0)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	64,614	482,892	482,892	69,230	583,362	100,470
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	4,200	14,526	14,526	2,100	16,697	2,171
Intergovernmental	1,224,635	4,883,593	4,883,593	1,142,727	4,648,979	(234,614)
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	7,821	20,071	20,071	2,201	19,716	(355)
Reimbursements	1,510	37,401	37,401	924	36,876	(525)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>3,856,140</b>	<b>10,351,324</b>	<b>10,351,324</b>	<b>4,179,041</b>	<b>10,215,324</b>	<b>(136,000)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,537,193	\$ 6,197,317	\$ 6,197,317	\$ 1,460,048	\$ 5,488,480	\$ (708,838)
Contractuals	1,032,657	4,122,587	4,122,587	1,030,952	4,070,493	(52,094)
Debt Service	-	-	-	-	-	-
Commodities	207,229	538,801	462,589	116,577	363,742	(98,847)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	76,212	-	76,212	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,777,079</b>	<b>10,858,706</b>	<b>10,858,706</b>	<b>2,607,578</b>	<b>9,998,927</b>	<b>(859,779)</b>
<b>Net Change in Fund Balance</b>	<b>1,079,061</b>	<b>(507,382)</b>	<b>(507,382)</b>	<b>1,571,463</b>	<b>216,397</b>	<b>(995,779)</b>
<b>Actual Beginning Fund Balance</b>	<b>911,097</b>	<b>512,767</b>	<b>512,767</b>	<b>512,767</b>	<b>512,767</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,990,158</b>	<b>\$ 5,385</b>	<b>\$ 5,385</b>	<b>\$ 2,084,230</b>	<b>\$ 729,164</b>	<b>\$ (995,779)</b>

# Noxious Weeds

The Noxious Weeds Department was established to eradicate and control noxious weeds as required by K.S.A. 2-1318. The Fund's 2021 operations are predominately financed by a 0.060 mill property tax levy and by the sale of pesticides and other chemicals, which represents a 0.01 mill decrease from last year's rate of 0.070. Under the enabling statute, K.S.A. 2-13-19(d), Noxious Weeds is required to sell the pesticides at a subsidized rate to private landowners. Noxious Weeds also sprays noxious weeds for the Kansas Department of Transportation (KDOT) under an annual contract, and for private landowners at rates that reflect the cost of providing the service.

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



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

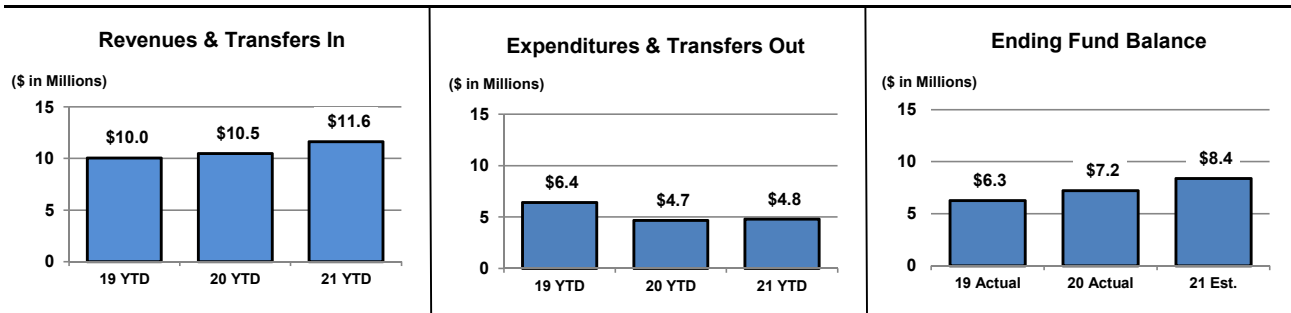
For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 201,768	\$ 303,824	\$ 303,824	\$ 183,966	\$ 303,625	\$ (199)
Back Prop. Taxes & Ref. Warrants	3,536	7,169	7,169	3,837	7,169	(0)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	5,961	38,445	38,445	5,891	46,584	8,139
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	354	93,240	93,240	614	74,552	(18,688)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	2,895	2,895
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>211,619</b>	<b>442,678</b>	<b>442,678</b>	<b>194,308</b>	<b>434,825</b>	<b>(7,853)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 74,076	\$ 343,441	\$ 343,442	\$ 85,993	\$ 313,445	\$ (29,997)
Contractuals	22,924	93,281	93,281	21,126	87,862	(5,419)
Debt Service	-	-	-	-	-	-
Commodities	5,608	99,629	99,629	3,730	92,077	(7,552)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>102,608</b>	<b>536,352</b>	<b>536,352</b>	<b>110,849</b>	<b>493,384</b>	<b>(42,967)</b>
<b>Net Change in Fund Balance</b>	<b>109,011</b>	<b>(93,674)</b>	<b>(93,674)</b>	<b>83,459</b>	<b>(58,559)</b>	<b>(50,820)</b>
<b>Actual Beginning Fund Balance</b>	<b>119,653</b>	<b>128,874</b>	<b>128,874</b>	<b>128,874</b>	<b>128,874</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 228,664</b>	<b>\$ 35,200</b>	<b>\$ 35,200</b>	<b>\$ 212,333</b>	<b>\$ 70,315</b>	<b>\$ (50,820)</b>

# Fire District 1

Created in 1955, Sedgwick County Fire District 1 is composed of nine fire stations serving much of unincorporated Sedgwick County, along with 10 of the 20 cities within Sedgwick County. The District encompasses 657 square miles. The property tax rate for those in Fire District 1 in 2021 is 17.891 mills which is a decrease of 0.005 mills from 2020.

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



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

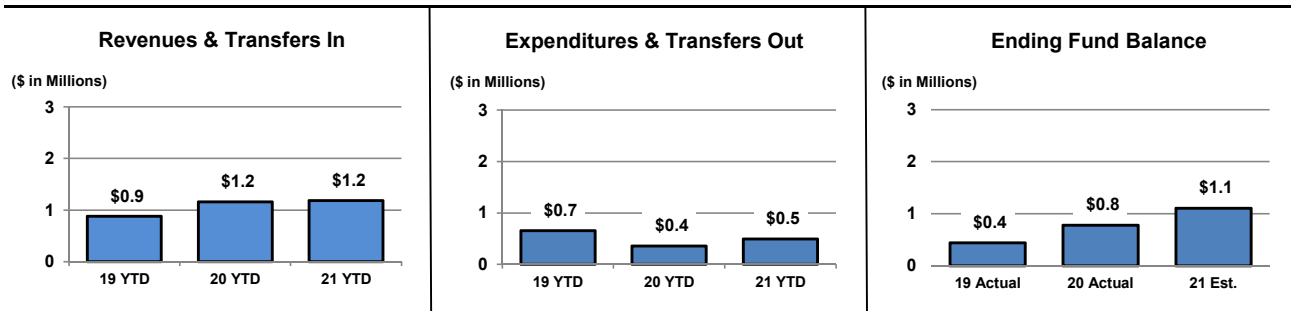
For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 10,103,842	\$ 17,515,415	\$ 17,515,415	\$ 11,244,233	\$ 17,515,584	\$ 170
Back Prop. Taxes & Ref. Warrants	117,388	263,033	263,033	134,186	263,033	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	244,407	1,836,971	1,836,971	238,708	1,883,129	46,158
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	545	5,841	5,841	525	5,486	(355)
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,605	609,035	609,035	9,402	731,890	122,855
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,016	28,195	28,195	1,336	96,807	68,612
Reimbursements	2,479	4,214	4,214	-	2,503	(1,710)
Use of Money & Property	-	155,250	155,250	-	54,668	(100,582)
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>10,471,283</b>	<b>20,417,954</b>	<b>20,417,954</b>	<b>11,628,390</b>	<b>20,553,100</b>	<b>135,147</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 3,883,156	\$ 14,962,419	\$ 14,962,419	\$ 4,046,034	\$ 14,873,564	\$ (88,856)
Contractuals	471,886	2,289,929	2,284,929	463,970	1,783,115	(501,814)
Debt Service	-	1,041,176	1,041,176	-	1,041,176	-
Commodities	310,916	870,386	875,386	284,590	754,983	(120,403)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	205,000	205,000	495	205,000	-
Transfers Out	-	-	-	-	711,072	711,072
<b>Total Expenditures &amp; Transfers Out</b>	<b>4,665,958</b>	<b>19,368,910</b>	<b>19,368,910</b>	<b>4,795,090</b>	<b>19,368,910</b>	<b>(0)</b>
<b>Net Change in Fund Balance</b>	<b>5,805,325</b>	<b>1,049,044</b>	<b>1,049,044</b>	<b>6,833,299</b>	<b>1,184,191</b>	<b>135,146</b>
<b>Actual Beginning Fund Balance</b>	<b>6,271,718</b>	<b>7,202,182</b>	<b>7,202,182</b>	<b>7,202,182</b>	<b>7,202,182</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 12,077,043</b>	<b>\$ 8,251,226</b>	<b>\$ 8,251,226</b>	<b>\$ 14,035,481</b>	<b>\$ 8,386,373</b>	<b>\$ 135,146</b>

# Solid Waste

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

In 2018, the storm debris contingency was reinstated in the amount of \$250,000 after being eliminated in 2016. Solid waste fees decreased in 2016 compared to rates in 2015, and those rates were held flat in 2017. In 2018, solid waste fees increased \$1.00 in each tier, and those rates were held flat in 2019. Fees increased again in 2020 with the base residential rate increasing from \$5.88 to \$7.80, and those rates were held flat in 2021.



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

For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

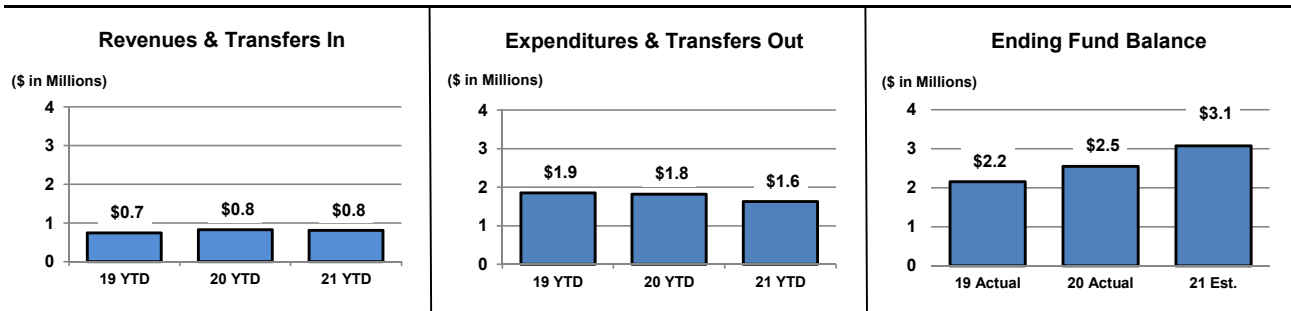
	2020 YTD		2021 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	535	48,604	48,604	234	58,001	9,397
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,156,400	1,898,498	1,898,498	1,183,733	2,045,052	146,554
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	302	-	-	-	-	-
Reimbursements	-	199	199	-	-	(199)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,157,237</b>	<b>1,947,301</b>	<b>1,947,301</b>	<b>1,183,967</b>	<b>2,103,053</b>	<b>155,752</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 231,655	\$ 861,106	\$ 861,106	\$ 209,189	\$ 766,477	\$ (94,629)
Contractuals	111,179	1,269,205	1,269,205	270,860	856,846	(412,359)
Debt Service	-	-	-	-	-	-
Commodities	12,742	109,165	109,165	11,754	75,346	(33,819)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	80,572	80,572	-	80,572	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>355,576</b>	<b>2,320,048</b>	<b>2,320,048</b>	<b>491,804</b>	<b>1,779,241</b>	<b>(540,806)</b>
<b>Net Change in Fund Balance</b>	<b>801,661</b>	<b>(372,747)</b>	<b>(372,747)</b>	<b>692,163</b>	<b>323,811</b>	<b>(385,055)</b>
<b>Actual Beginning Fund Balance</b>	<b>439,536</b>	<b>779,371</b>	<b>779,371</b>	<b>779,371</b>	<b>779,371</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,241,197</b>	<b>\$ 406,624</b>	<b>\$ 406,624</b>	<b>\$ 1,471,534</b>	<b>\$ 1,103,182</b>	<b>\$ (385,055)</b>



# Emergency Communications - 911

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

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



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

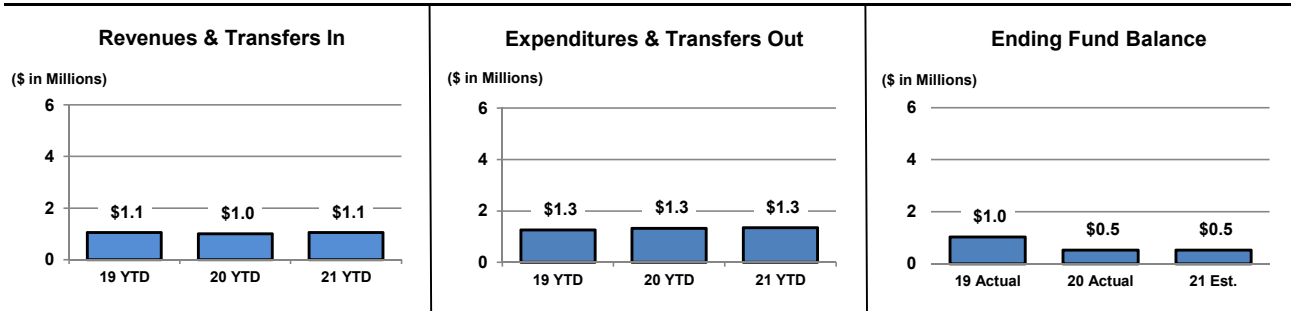
For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	807,668	3,341,946	3,341,946	808,313	3,441,771	99,825
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	469	469	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	13,630	-	-	-	14,851	14,851
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	12,878	12,878	-	2,094	(10,784)
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>821,298</b>	<b>3,354,824</b>	<b>3,354,824</b>	<b>808,313</b>	<b>3,459,185</b>	<b>104,361</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,819,754	2,518,432	2,518,432	1,601,063	2,252,528	(265,904)
Debt Service	-	-	-	-	-	-
Commodities	4,366	55,968	55,968	29,395	30,471	(25,497)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	646,033	646,033	-	646,033	0
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,824,120</b>	<b>3,220,433</b>	<b>3,220,433</b>	<b>1,630,458</b>	<b>2,929,032</b>	<b>(291,401)</b>
<b>Net Change in Fund Balance</b>	<b>(1,002,822)</b>	<b>134,391</b>	<b>134,391</b>	<b>(822,145)</b>	<b>530,152</b>	<b>(187,040)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,156,333</b>	<b>2,542,863</b>	<b>2,542,863</b>	<b>2,542,863</b>	<b>2,542,863</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,153,511</b>	<b>\$ 2,677,254</b>	<b>\$ 2,677,254</b>	<b>\$ 1,720,718</b>	<b>\$ 3,073,015</b>	<b>\$ (187,040)</b>

# Auto License

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

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



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

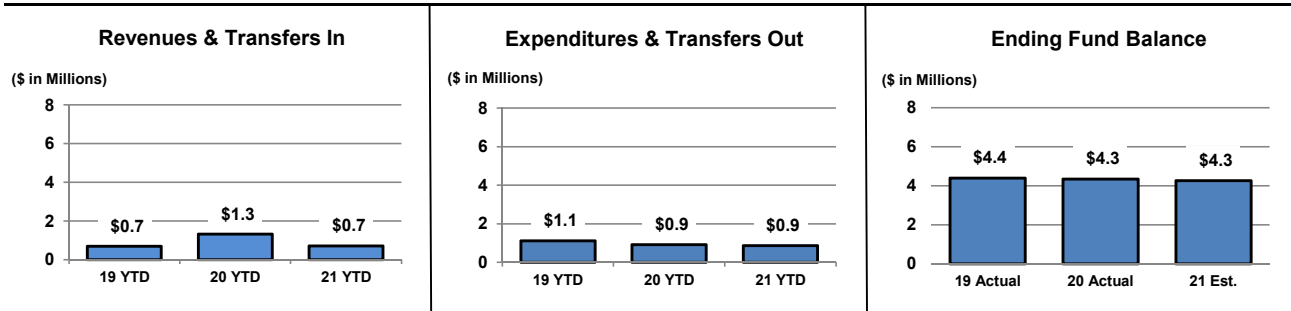
For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	25,550	31,955	31,955	-	34,643	2,688
Charges for Services	976,530	5,295,756	5,295,756	1,052,517	4,976,253	(319,503)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	3,069	32,842	32,842	(1,703)	6,780	(26,061)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,005,149</b>	<b>5,360,552</b>	<b>5,360,552</b>	<b>1,050,814</b>	<b>5,017,676</b>	<b>(342,876)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 986,292	\$ 3,988,950	\$ 3,988,950	\$ 1,003,234	\$ 3,682,221	\$ (306,729)
Contractuals	325,643	1,092,679	1,092,679	326,140	1,064,233	(28,446)
Debt Service	-	-	-	-	-	-
Commodities	11,446	39,587	39,587	16,762	36,633	(2,954)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	234,589	234,589
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,323,381</b>	<b>5,121,216</b>	<b>5,121,216</b>	<b>1,346,136</b>	<b>5,017,677</b>	<b>(103,540)</b>
<b>Net Change in Fund Balance</b>	<b>(318,232)</b>	<b>239,336</b>	<b>239,336</b>	<b>(295,322)</b>	<b>(0)</b>	<b>(446,416)</b>
<b>Actual Beginning Fund Balance</b>	<b>1,024,926</b>	<b>519,298</b>	<b>519,298</b>	<b>519,298</b>	<b>519,298</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 706,694</b>	<b>\$ 758,634</b>	<b>\$ 758,634</b>	<b>\$ 223,976</b>	<b>\$ 519,298</b>	<b>\$ (446,416)</b>

# SCDDO Grants

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

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



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

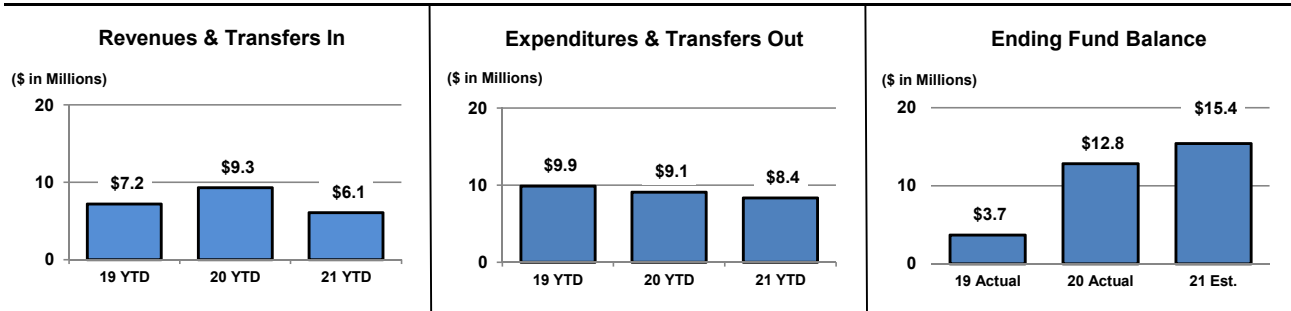
For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,303,220	2,590,259	2,590,259	651,574	2,684,633	94,374
Charges for Services	15,660	257,500	257,500	54,560	229,563	(27,937)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	237	289	289
Reimbursements	3,164	22,500	22,500	1,000	35,898	13,398
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,322,044</b>	<b>2,870,259</b>	<b>2,870,259</b>	<b>707,371</b>	<b>2,950,383</b>	<b>80,124</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 348,467	\$ 1,571,630	\$ 1,571,630	\$ 377,296	\$ 1,386,458	\$ (185,172)
Contractuals	560,492	2,090,706	2,090,706	483,870	1,616,261	(474,445)
Debt Service	-	-	-	-	-	-
Commodities	8,556	24,700	24,700	2,900	35,255	10,555
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>917,516</b>	<b>3,687,036</b>	<b>3,687,036</b>	<b>864,066</b>	<b>3,037,973</b>	<b>(649,063)</b>
<b>Net Change in Fund Balance</b>	<b>404,528</b>	<b>(816,777)</b>	<b>(816,777)</b>	<b>(156,695)</b>	<b>(87,591)</b>	<b>(568,939)</b>
<b>Actual Beginning Fund Balance</b>	<b>4,387,474</b>	<b>4,339,729</b>	<b>4,339,729</b>	<b>4,339,729</b>	<b>4,339,729</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 4,792,002</b>	<b>\$ 3,522,952</b>	<b>\$ 3,522,952</b>	<b>\$ 4,183,034</b>	<b>\$ 4,252,138</b>	<b>\$ (568,939)</b>

# COMCARE Grants

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

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



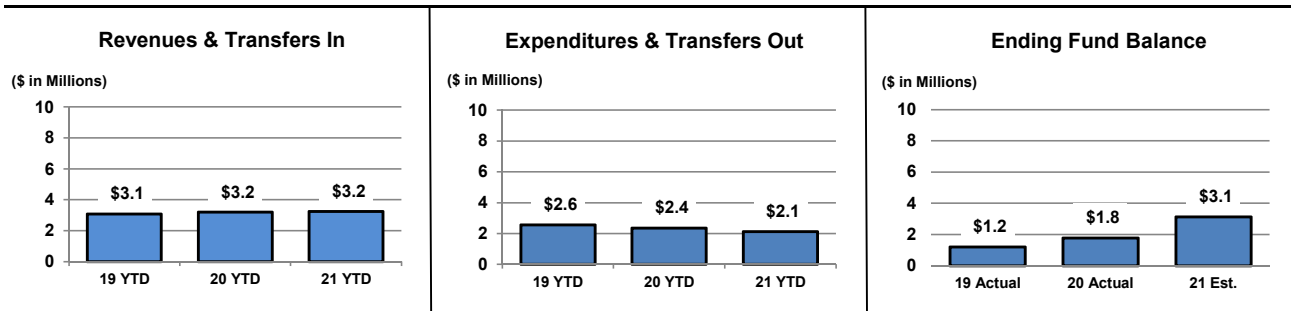
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	5,779,081	11,582,234	11,920,341	3,053,024	12,436,668	516,327
Charges for Services	3,491,365	29,775,645	29,775,645	2,996,577	15,674,261	(14,101,384)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	23,037	5,150	5,825	4,404	40,064	34,239
Reimbursements	9,840	39,278	39,278	9,830	39,752	474
Use of Money & Property	882	7,500	7,500	2,204	3,922	(3,578)
Transfers In & Other Proceeds	-	47,385	47,385	-	40,000	(7,385)
<b>Total Revenues &amp; Transfers In</b>	<b>9,304,205</b>	<b>41,457,192</b>	<b>41,795,974</b>	<b>6,066,037</b>	<b>28,234,668</b>	<b>(13,561,307)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 5,624,727	\$ 29,310,947	\$ 29,483,082	\$ 4,910,494	\$ 18,273,606	\$ (11,209,476)
Contractuals	3,373,271	12,131,722	12,360,669	3,451,318	7,186,635	(5,174,034)
Debt Service	-	-	-	-	-	-
Commodities	108,077	608,738	626,891	7,858	205,004	(421,888)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>9,106,075</b>	<b>42,051,407</b>	<b>42,470,642</b>	<b>8,369,670</b>	<b>25,665,244</b>	<b>(16,805,398)</b>
<b>Net Change in Fund Balance</b>	<b>198,130</b>	<b>(594,215)</b>	<b>(674,667)</b>	<b>(2,303,633)</b>	<b>2,569,424</b>	<b>(30,366,704)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,694,654</b>	<b>12,831,353</b>	<b>12,831,353</b>	<b>12,831,353</b>	<b>12,831,353</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 3,892,784</b>	<b>\$ 12,237,138</b>	<b>\$ 12,156,686</b>	<b>\$ 10,527,720</b>	<b>\$ 15,400,777</b>	<b>\$ (30,366,704)</b>

# Corrections Grants

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



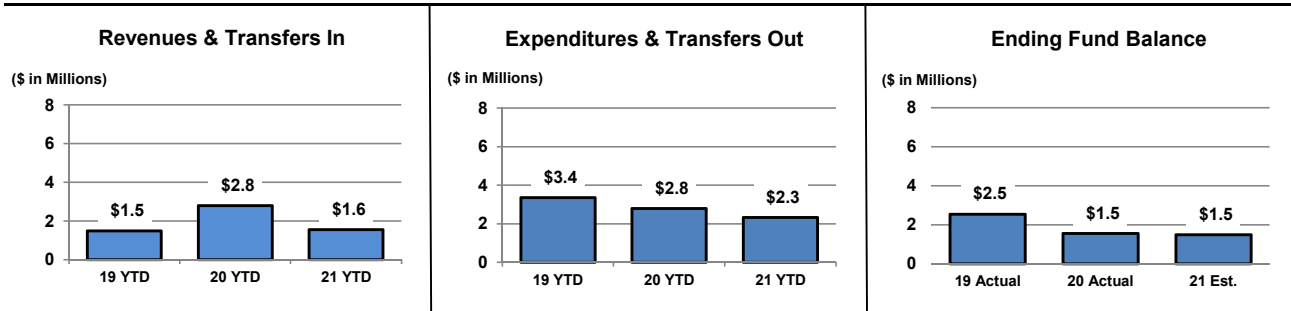
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	3,051,150	8,950,193	9,392,365	3,138,962	7,752,756	(1,639,609)
Charges for Services	142,750	556,300	556,300	102,482	331,952	(224,348)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	200	200	183	326	126
Reimbursements	6,083	5,000	5,000	3,740	13,347	8,347
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	825,000	825,000	2,458	825,000	-
<b>Total Revenues &amp; Transfers In</b>	<b>3,199,982</b>	<b>10,336,693</b>	<b>10,778,865</b>	<b>3,247,826</b>	<b>8,923,381</b>	<b>(1,855,484)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,991,937	\$ 8,506,423	\$ 8,635,011	\$ 1,832,461	\$ 6,680,225	\$ (1,954,785)
Contractuals	328,163	1,488,205	1,728,940	249,045	728,736	(1,000,204)
Debt Service	-	-	-	-	-	-
Commodities	39,432	386,374	414,914	35,220	158,153	(256,761)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,359,532</b>	<b>10,381,002</b>	<b>10,778,865</b>	<b>2,116,725</b>	<b>7,567,115</b>	<b>(3,211,750)</b>
<b>Net Change in Fund Balance</b>	<b>840,450</b>	<b>(44,309)</b>	<b>0</b>	<b>1,131,100</b>	<b>1,356,266</b>	<b>(5,067,235)</b>
<b>Actual Beginning Fund Balance</b>	<b>1,194,400</b>	<b>1,780,276</b>	<b>1,780,276</b>	<b>1,780,276</b>	<b>1,780,276</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,034,850</b>	<b>\$ 1,735,967</b>	<b>\$ 1,780,276</b>	<b>\$ 2,911,376</b>	<b>\$ 3,136,542</b>	<b>\$ (5,067,235)</b>

# Aging Grants

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



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

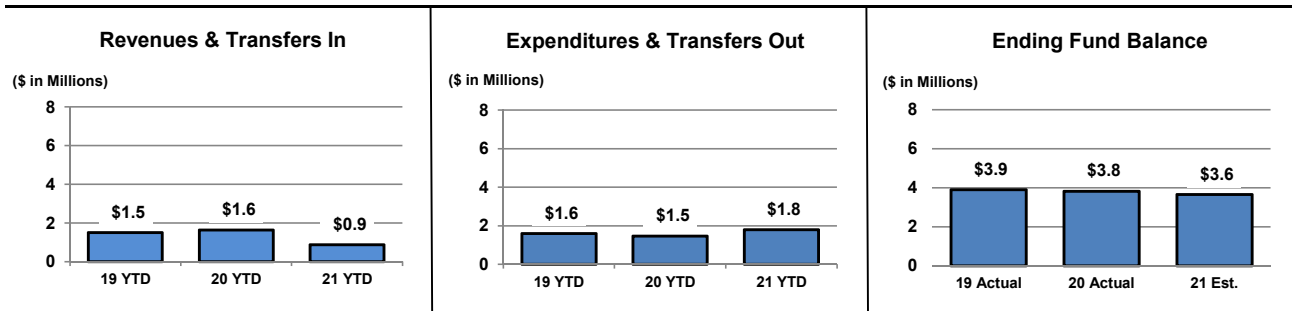
For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	2,776,707	8,896,012	9,274,816	1,554,497	6,951,383	(2,323,433)
Charges for Services	11,440	18,860	18,860	1,991	28,246	9,386
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	9,185	9,185	-	-	(9,185)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	334,224	334,224	-	180,738	(153,486)
<b>Total Revenues &amp; Transfers In</b>	<b>2,788,147</b>	<b>9,258,281</b>	<b>9,637,085</b>	<b>1,556,488</b>	<b>7,160,367</b>	<b>(2,476,718)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 489,734	\$ 2,089,606	\$ 2,425,853	\$ 543,895	\$ 2,079,374	\$ (346,480)
Contractuals	2,298,628	7,008,439	7,037,196	1,774,645	4,985,950	(2,051,246)
Debt Service	-	-	-	-	-	-
Commodities	1,049	48,304	62,104	17,467	48,836	(13,268)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	112,365	112,365	-	112,365	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,789,412</b>	<b>9,258,714</b>	<b>9,637,518</b>	<b>2,336,008</b>	<b>7,226,524</b>	<b>(2,410,994)</b>
<b>Net Change in Fund Balance</b>	<b>(1,265)</b>	<b>(433)</b>	<b>(433)</b>	<b>(779,520)</b>	<b>(66,157)</b>	<b>(4,887,712)</b>
<b>Actual Beginning Fund Balance</b>	<b>2,535,186</b>	<b>1,549,971</b>	<b>1,549,971</b>	<b>1,549,971</b>	<b>1,549,971</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,533,921</b>	<b>\$ 1,549,538</b>	<b>\$ 1,549,538</b>	<b>\$ 770,451</b>	<b>\$ 1,483,814</b>	<b>\$ (4,887,712)</b>



# Health Grants

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



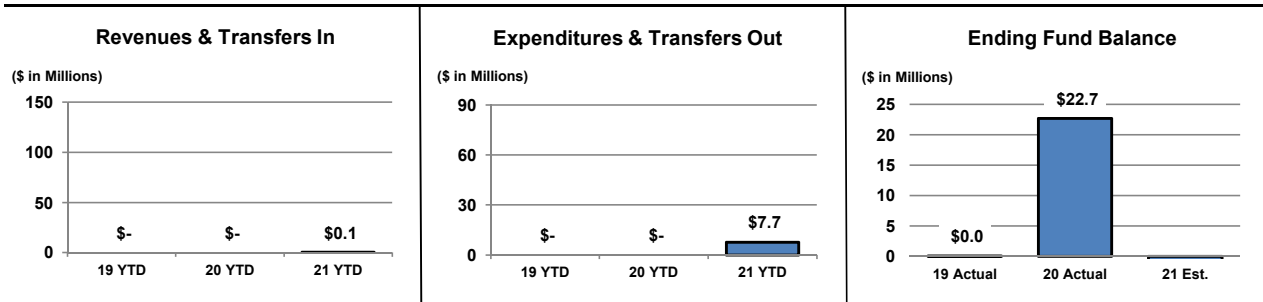
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,534,229	5,872,274	10,193,325	785,134	9,226,913	(966,411)
Charges for Services	92,556	368,743	368,743	83,821	341,957	(26,786)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	112	12,143	12,143	102	1,760	(10,383)
Reimbursements	282	12,965	12,965	138	2,540	(10,426)
Use of Money & Property	-	0	0	-	-	(0)
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,627,179</b>	<b>6,266,125</b>	<b>10,587,176</b>	<b>869,194</b>	<b>9,573,170</b>	<b>(1,014,006)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,056,365	\$ 4,862,904	\$ 6,378,960	\$ 1,257,781	\$ 5,821,081	\$ (557,879)
Contractuals	303,533	1,357,510	3,903,701	475,541	3,352,555	(551,146)
Debt Service	-	-	-	-	-	-
Commodities	109,504	762,147	1,020,951	64,689	576,455	(444,496)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,469,402</b>	<b>6,982,561</b>	<b>11,303,612</b>	<b>1,798,011</b>	<b>9,750,091</b>	<b>(1,553,521)</b>
<b>Net Change in Fund Balance</b>	<b>157,777</b>	<b>(716,436)</b>	<b>(716,436)</b>	<b>(928,817)</b>	<b>(176,920)</b>	<b>(2,567,527)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,902,613</b>	<b>3,821,072</b>	<b>3,821,072</b>	<b>3,821,072</b>	<b>3,821,072</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 4,060,390</b>	<b>\$ 3,104,636</b>	<b>\$ 3,104,636</b>	<b>\$ 2,892,255</b>	<b>\$ 3,644,152</b>	<b>\$ (2,567,527)</b>

## Stimulus Grants

On March 11, 2020, the World Health Organization declared the novel coronavirus, COVID-19, a pandemic. On March 27, 2020, the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law. The Act provided \$2 trillion in economic relief funding and allocated \$150 billion of that to state, local, and tribal governments through Title V of the Act, called the Coronavirus Relief Fund. Sedgwick County received \$99.6 million in direct allocation, which was used by the County, other municipalities, and approved entities to cover costs incurred due to COVID-19; were not accounted for in the budget most recently approved as of March 27, 2020; and were incurred during the period of March 1, 2020, through December 30, 2020. The County also received \$9.3 million in pass-through Federal stimulus funding from the State's allocation of CARES funding. This program is used to track general eligible expenses for Sedgwick County and will be used to manage anticipated additional funding in 2021.



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

For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

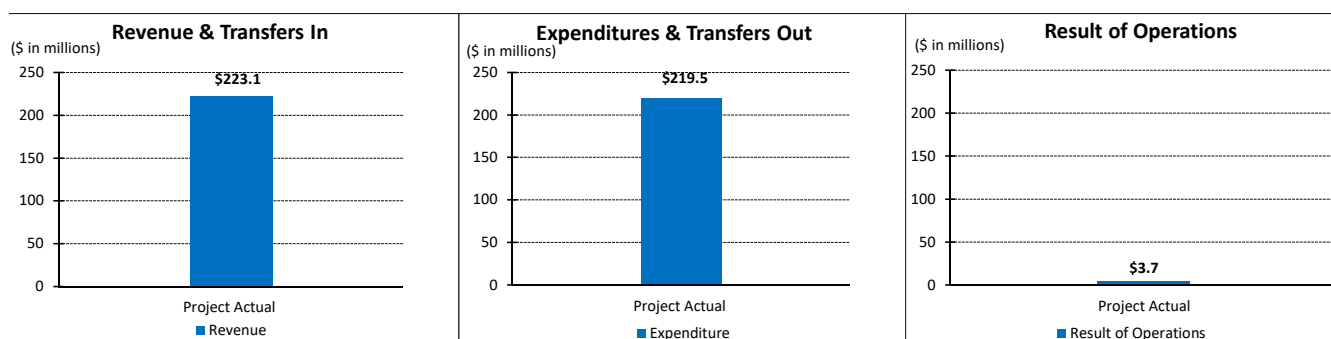
	2020 YTD	Annual Budgeted Amounts		2021 YTD	Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	84,262	123,781	123,781	39,519
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	8,082	8,082	8,082
Use of Money & Property	-	-	-	1,444	1,444	1,444
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>-</b>	<b>-</b>	<b>84,262</b>	<b>133,307</b>	<b>133,307</b>	<b>49,045</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ 61,977	\$ 63,024	\$ 113,674	\$ 51,698
Contractuals	-	-	25,472,607	7,650,117	25,472,607	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	3,953,889	(61,301)	3,953,889	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	14,500	-	14,500	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>-</b>	<b>-</b>	<b>29,502,973</b>	<b>7,651,840</b>	<b>29,554,670</b>	<b>51,698</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>(29,418,711)</b>	<b>(7,518,533)</b>	<b>(29,421,363)</b>	<b>100,742</b>
<b>Actual Beginning Fund Balance</b>	<b>289</b>	<b>22,656,346</b>	<b>22,656,346</b>	<b>22,656,346</b>	<b>22,656,346</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 289</b>	<b>\$ 22,656,346</b>	<b>\$ (6,762,365)</b>	<b>\$ 15,137,813</b>	<b>\$ (6,765,017)</b>	<b>\$ 100,742</b>

# INTRUST Bank Arena - Subfund

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

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

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



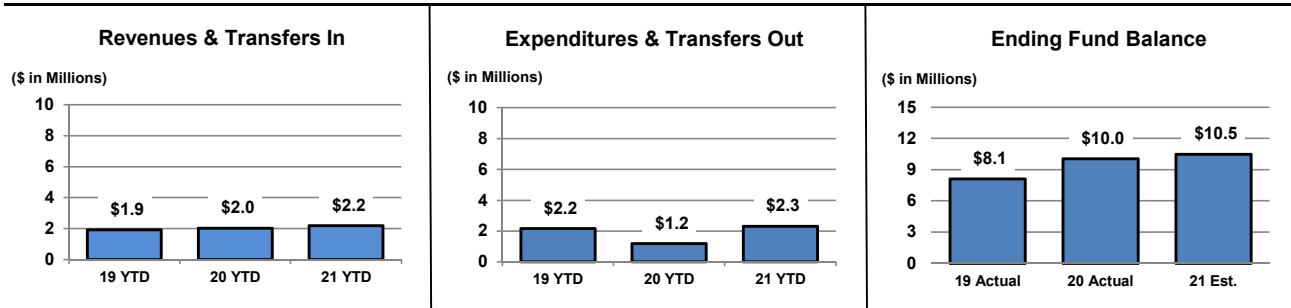
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

	Total Project				
	Budget		FY '05-FY '20 Amounts	FY 2021 Amounts	Total Amounts
	Original	Revised			
<b>Revenues &amp; transfers in</b>					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Charges for service	-	-	10,094,765	-	\$ 10,094,765
Miscellaneous	-	-	604,494	-	\$ 604,494
Reimbursements	-	-	1,765,367	-	\$ 1,765,367
Other proceeds	-	-	4,143,493	-	\$ 4,143,493
<b>Total revenues &amp; transfers in</b>	<b>184,528,042</b>	<b>205,500,000</b>	<b>223,146,025</b>	<b>-</b>	<b>223,146,025</b>
<b>Expenditures &amp; transfers out</b>					
Arena A & E Services	11,229,042	13,642,034	13,642,034	-	\$ 13,642,034
Land Acquisition & Demolition	20,000,000	17,000,545	16,993,976	-	\$ 16,993,976
Site Costs	7,460,000	-	-	-	\$ -
Parking	-	5,313,079	5,201,116	-	\$ 5,201,116
Infrastructure	4,000,000	7,097,966	7,097,966	-	\$ 7,097,966
Construction	77,000,000	141,822,940	141,822,940	-	\$ 141,822,940
Contingency	7,700,000	-	-	-	\$ -
Pavilions	9,128,000	6,072,455	6,072,455	-	\$ 6,072,455
Operations Reserve	48,011,000	8,739,817	1,986,795	-	\$ 1,986,795
Project Management & Planning	-	5,232,168	5,232,168	-	\$ 5,232,168
Kansas Pavilions - Construct Restroom/Showers	-	181,032	181,032	-	\$ 181,032
Kansas Pavilions - Paving	-	402,791	402,791	-	\$ 402,791
Arena Operations	-	3,300,933	6,267,786	1,047,898	\$ 7,315,684
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	13,252,354	175,000	\$ 13,427,354
<b>Total expenditures &amp; transfers out</b>	<b>184,528,042</b>	<b>211,408,448</b>	<b>219,481,391</b>	<b>1,222,898</b>	<b>220,704,289</b>
<b>Ending fund balance</b>			<b>\$ 3,664,634</b>		<b>\$ 2,441,736</b>

# Fleet Management

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

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



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

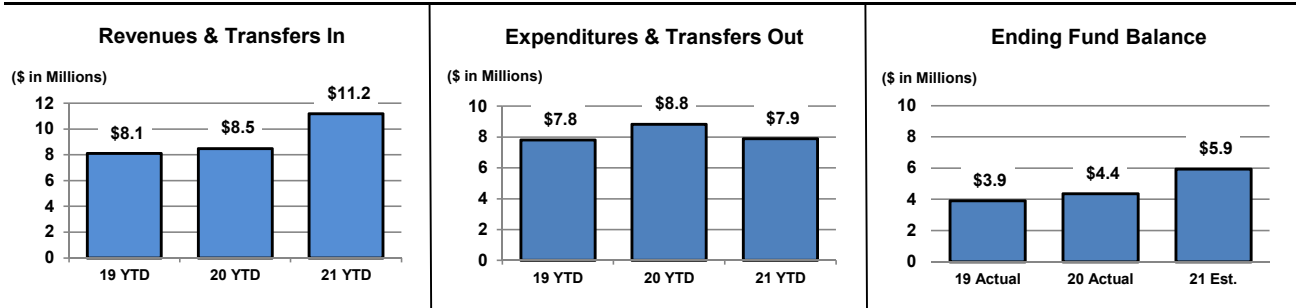
For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,969,725	8,503,704	8,503,704	1,876,433	8,503,398	(306)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	27,397	695,668	695,668	287,416	751,183	55,514
Reimbursements	10,816	44,840	44,840	11,208	44,851	12
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,007,938</b>	<b>9,244,212</b>	<b>9,244,212</b>	<b>2,175,057</b>	<b>9,299,432</b>	<b>55,220</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 256,393	\$ 1,041,608	\$ 1,041,608	\$ 272,331	\$ 1,000,914	\$ (40,694)
Contractuals	256,078	680,589	680,589	250,497	780,446	99,858
Debt Service	-	-	-	-	-	-
Commodities	1,503,231	3,400,522	3,403,022	1,606,659	2,773,940	(629,082)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	(828,125)	6,578,768	6,576,268	181,298	4,327,729	(2,248,539)
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,187,576</b>	<b>11,701,487</b>	<b>11,701,487</b>	<b>2,310,784</b>	<b>8,883,030</b>	<b>(2,818,457)</b>
<b>Net Change in Fund Balance</b>	<b>820,362</b>	<b>(2,457,275)</b>	<b>(2,457,275)</b>	<b>(135,728)</b>	<b>416,402</b>	<b>(2,763,237)</b>
<b>Actual Beginning Fund Balance</b>	<b>8,087,549</b>	<b>10,045,362</b>	<b>10,045,362</b>	<b>10,045,362</b>	<b>10,045,362</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 8,907,911</b>	<b>\$ 7,588,087</b>	<b>\$ 7,588,087</b>	<b>\$ 9,909,634</b>	<b>\$ 10,461,764</b>	<b>\$ (2,763,237)</b>

# Health/Dental Insurance Fund

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

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



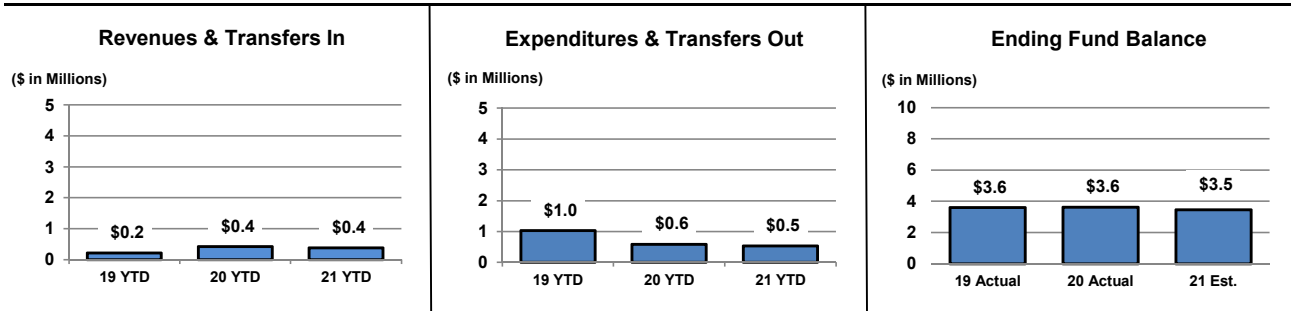
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	8,486,685	39,969,304	39,969,304	10,795,219	38,143,772	(1,825,532)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	5,550	76,436	76,436	384,866	1,676,436	1,600,000
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	143,615	143,615	-	28,826	(114,789)
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>8,492,235</b>	<b>40,189,355</b>	<b>40,189,355</b>	<b>11,180,085</b>	<b>39,849,034</b>	<b>(340,321)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 46,810	\$ 303,332	\$ 303,332	\$ 53,073	\$ 162,082	\$ (141,250)
Contractuals	8,769,146	39,697,042	39,697,042	7,845,308	38,080,700	(1,616,342)
Debt Service	-	-	-	-	-	-
Commodities	8,656	-	-	-	31,261	31,261
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>8,824,612</b>	<b>40,000,374</b>	<b>40,000,374</b>	<b>7,898,381</b>	<b>38,274,043</b>	<b>(1,726,331)</b>
<b>Net Change in Fund Balance</b>	<b>(332,376)</b>	<b>188,980</b>	<b>188,980</b>	<b>3,281,704</b>	<b>1,574,991</b>	<b>(2,066,652)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,911,929</b>	<b>4,354,114</b>	<b>4,354,114</b>	<b>4,354,114</b>	<b>4,354,114</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 3,579,553</b>	<b>\$ 4,543,094</b>	<b>\$ 4,543,094</b>	<b>\$ 7,635,818</b>	<b>\$ 5,929,105</b>	<b>\$ (2,066,652)</b>

# Workers' Compensation

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



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

For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

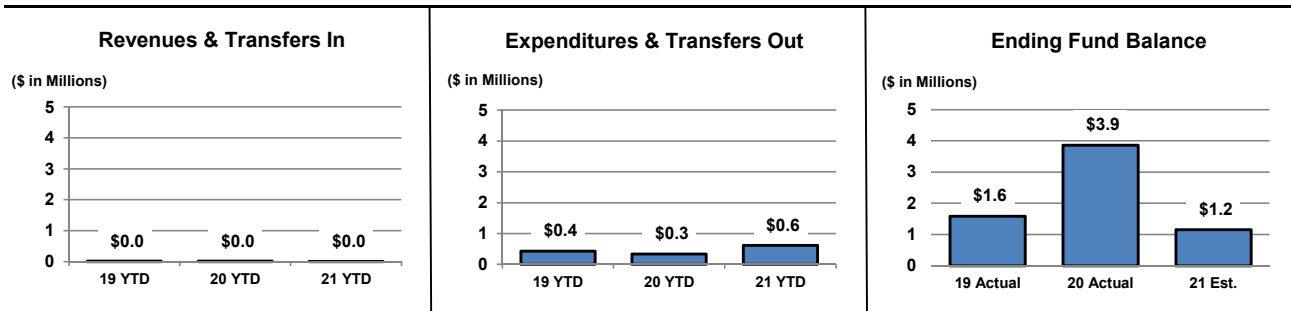
	2020 YTD		2021 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	415,829	1,880,558	1,880,558	369,106	1,776,510	(104,048)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	5,384	7,216	7,216
Reimbursements	100	2,500	2,500	300	28,936	26,436
Use of Money & Property	-	35,765	35,765	-	19,691	(16,074)
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>415,929</b>	<b>1,918,823</b>	<b>1,918,823</b>	<b>374,789</b>	<b>1,832,353</b>	<b>(86,470)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 58,797	\$ 269,188	\$ 269,188	\$ 33,051	\$ 120,508	\$ (148,681)
Contractuals	516,759	1,902,626	1,862,626	479,770	1,794,716	(67,910)
Debt Service	-	-	-	-	-	-
Commodities	13,881	-	40,000	15,682	71,143	31,143
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>589,436</b>	<b>2,171,814</b>	<b>2,171,814</b>	<b>528,503</b>	<b>1,986,366</b>	<b>(185,448)</b>
<b>Net Change in Fund Balance</b>	<b>(173,507)</b>	<b>(252,991)</b>	<b>(252,991)</b>	<b>(153,714)</b>	<b>(154,013)</b>	<b>(271,918)</b>
<b>Actual Beginning Fund Balance</b>	<b>3,608,349</b>	<b>3,617,362</b>	<b>3,617,362</b>	<b>3,617,362</b>	<b>3,617,362</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 3,434,842</b>	<b>\$ 3,364,371</b>	<b>\$ 3,364,371</b>	<b>\$ 3,463,648</b>	<b>\$ 3,463,349</b>	<b>\$ (271,918)</b>



# Risk Management

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

The Fund is used to pay premiums for the following insurance policies: property, Sheriff's aircraft hull and liability, fire, vehicle, fleet, physical liability, employee blanket bond, public official bonds, professional liability for Health Division and COMCARE healthcare facilities, and professional liability for physicians in COMCARE, Regional Forensic Science Center, and the Office of the Medical Director (OMD). Each policy has a deductible of \$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.

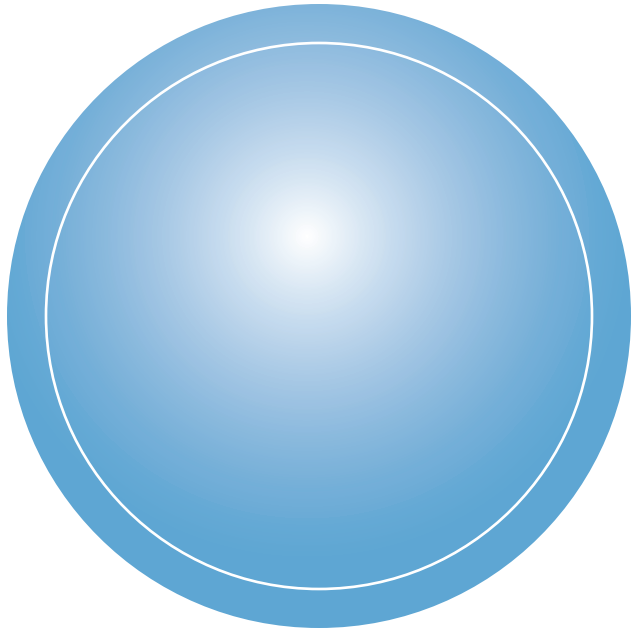


## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2021, with comparative actuals ending March 31, 2020

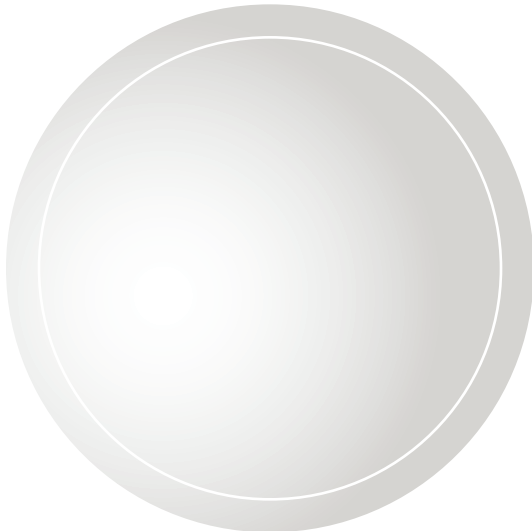
	2020 YTD		2021 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	3,463	3,463	1	6,446	2,983
Reimbursements	15,914	33,630	33,630	1,514	98,737	65,107
Use of Money & Property	-	19,111	19,111	-	5,853	(13,258)
Transfers In & Other Proceeds	-	1,149,668	1,149,668	-	2,351,872	1,202,204
<b>Total Revenues &amp; Transfers In</b>	<b>15,914</b>	<b>1,205,872</b>	<b>1,205,872</b>	<b>1,515</b>	<b>2,462,908</b>	<b>1,257,036</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ 171,664	\$ 171,664	\$ 39,812	\$ 145,407	\$ (26,257)
Contractuals	330,077	1,690,872	5,190,872	571,218	5,002,502	(188,370)
Debt Service	-	-	-	-	-	-
Commodities	3,578	15,000	15,000	4,880	14,999	(1)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>333,655</b>	<b>1,877,536</b>	<b>5,377,536</b>	<b>615,909</b>	<b>5,162,908</b>	<b>(214,628)</b>
<b>Net Change in Fund Balance</b>	<b>(317,741)</b>	<b>(671,664)</b>	<b>(4,171,664)</b>	<b>(614,394)</b>	<b>(2,700,000)</b>	<b>1,042,409</b>
<b>Actual Beginning Fund Balance</b>	<b>1,588,072</b>	<b>3,855,478</b>	<b>3,855,478</b>	<b>3,855,478</b>	<b>3,855,478</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,270,331</b>	<b>\$ 3,183,814</b>	<b>\$ (316,186)</b>	<b>\$ 3,241,084</b>	<b>\$ 1,155,478</b>	<b>\$ 1,042,409</b>

QUARTER  
FINANCIAL  
REPORT



Capital Projects

Capital Projects



2021



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

SEDGWICKCOUNTY.ORG

# Capital Projects

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

- **2005:** Project budgets currently include \$2.2 million in remaining funding related to INTRUST Bank Arena, which opened in January 2010. This project will remain open for the life of the facility.
- **2012:** Active 2012 projects include \$0.1 million in budgeted funding, with \$4,722 remaining for one drainage project that is scheduled for completion in 2020. This project is now being combined with another project in 2019 that is ongoing.
- **2013:** Active projects in the 2013 CIP include \$2.8 million in project funding, of which all funding is committed. The final 2013 project was completed in 2017 but remains open for administrative reasons.
- **2015:** Project budgets currently include \$1.7 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 \$6.7 million, with \$6.3 million committed and \$0.4 million available. Significant projects include the Law Enforcement Training Center and numerous bridge projects.
- **2018:** Budgeted funding for the 2018 CIP totals \$6.9 million, with \$5.3 million committed and \$1.5 million available. Significant current projects include the replacement of parking lots on County-owned properties, as well as numerous road and bridge projects.
- **2019:** Budgeted funding for the 2019 CIP totals \$19.4 million, with \$15.3 million committed and \$4.2 million available. Significant current projects

include replacing Fire Station 31, upgrading the Juvenile Detention Facility cameras and recording system, and numerous road and bridge projects.

- **2020:** Budgeted funding for the 2020 CIP totals \$11.9 million with \$5.9 million committed and \$5.9 million available. Significant current projects include expanding the waiting room at the Adult Residential and Work Release Facility, expanding the courtroom on the eleventh floor of the Sedgwick County Courthouse, and numerous road and bridge projects.
- **2021:** Budgeted funding for the 2021 CIP totals \$70.3 million with \$49.8 million committed and \$20.4 million available. Significant current projects include the Main Courthouse Chiller Rebuild, replacing the Heating, Ventilation, and Air Conditioning (HVAC) at the Juvenile Residential Facility, and numerous road and bridge projects.

## Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2005</b>									
<b>Facility</b>									
57011-551	Operations Reserve	Ongoing	Special LST	-	2,227,434	-	2,227,434	-	TBD
	<b>Annual Total</b>			-	<b>2,227,434</b>	-	<b>2,227,434</b>	-	
<b>2012</b>									
<b>Drainage</b>									
23964-234	D21 Improve Drainage SW of Hayville-Dsgn	Design	Cash	-	145,000	140,278	4,722	-	12/31/2020
	<b>Annual Total</b>			-	<b>145,000</b>	<b>140,278</b>	<b>4,722</b>	-	
<b>2013</b>									
<b>Facility</b>									
17975-234	Update master control adult detention	Completed	Cash	2,022,322	2,806,434	2,806,434	-	-	12/31/2017
	<b>Annual Total</b>			<b>2,022,322</b>	<b>2,806,434</b>	<b>2,806,434</b>	-	-	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2015</b>									
<b>Facility</b>									
12987-402	Construct EMS Garage Facility	Not Started	Bond	257,740	-	-	-	-	TBD
<b>Roads</b>									
21516-231	R330 Aviation Pathway-Derby to Wichita	Completed	LST	1,345,500	645,500	447,268	198,232	-	07/13/2020
21534-231	R326 S Area Pkwy System Prelim Study	Completed	LST	500,000	500,000	405,000	95,000	-	12/31/2017
<b>Bridges</b>									
21526-231	B482 Redeck Hydraulic btw 69th & 77th N	Completed	LST	500,000	299,983	299,983	-	-	01/07/2020
21529-231	B471 53rd St N btw 231st and 247th St W	Completed	LST	70,000	51,200	51,200	-	-	01/01/2021
21570-403	B482 Redeck Hydraulic btw 69th & 77th N	Completed	Bond	3,750	203,767	200,017	3,750	-	01/07/2020
				<b>Annual Total</b>	<b>1,700,450</b>	<b>1,403,468</b>	<b>296,982</b>	<b>-</b>	
<b>2017</b>									
<b>Facility</b>									
17001-230	Law Enforcement Training Center	Completed	Cash	5,500,000	6,126,222	5,880,895	245,327	2,542	12/31/2017
<b>Bridges</b>									
21494-231	B485 151st St W over Ninnescah-17	Design	LST	350,000	287,800	230,700	57,100	-	01/01/2023
21503-231	B491 71st St. S. btw Webb&Greenwich-16+	Construction	LST	227,005	227,005	174,422	52,583	4,035	06/30/2021
21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Ongoing	LST	200,000	100,000	40,293	59,707	-	TBD
				<b>Annual Total</b>	<b>6,277,005</b>	<b>6,326,309</b>	<b>414,718</b>	<b>6,577</b>	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2018</b>									
<b>Facility</b>									
91005-230	Replace Parking Lots - County-owned prop	Ongoing	Cash	-	184,421	140,555	43,866	-	TBD
<b>Roads</b>									
21013-230	Cherese Woods Benefit District	Completed	Bond	-	333,000	239,899	93,101	-	03/01/2019
21486-231	R355 North Junction 1	Construction	LST	-	500,000	-	500,000	-	12/31/2023
21489-231	R344 Widen Greenwich frm Harry to Pawnee	Completed	LST	-	850,000	315,744	534,256	-	05/01/2020
21490-231	R343 Multi-Use Path, Rock-Derby to Mulv.	Completed	LST	-	250,000	233,366	16,634	-	08/01/2020
<b>Bridges</b>									
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
				<b>Annual Total</b>	<b>6,864,888</b>	<b>5,315,863</b>	<b>1,549,024</b>	<b>-</b>	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2019</b>									
<b>Facility</b>									
14976-241	Replace Fire Station 31	Construction	Cash	-	2,410,558	2,307,077	103,481	657,676	04/28/2021
33004-230	JDF Security Cam Record & View Upgrade	Post-Construction & Occupancy	Cash	-	786,860	780,529	6,331	-	07/30/2020
62001-230	ADA Compliance (from 2016 on)	Ongoing	Cash	712,132	1,079,558	766,240	313,318	882	TBD
91006-230	ADF 1st Floor & Courthouse Space	Construction	Bond	-	6,714,688	6,436,179	278,509	356,472	03/31/2021
91008-230	Security Camera Upgrade/Standardization	Post-Construction & Occupancy	Cash	-	570,200	553,766	16,434	-	12/31/2019
93001-230	County Administration Building	Not Started	Cash	-	3,000,000	122,358	2,877,642	-	TBD
<b>Drainage</b>									
23002-230	D21 Design Ph. 1 Drainage SW of Hysville	Ongoing	Cash	-	38,205	38,205	-	528	TBD
<b>Roads</b>									
21482-231	R352 Repair Pavement 127th E	Completed	LST	-	150,000	150,000	-	-	06/30/2019
<b>Bridges</b>									
21493-231	B488 215th St W btw 13th & 21st St N-17	Completed	Bond	100,000	1,200,000	1,059,014	140,986	-	06/30/2020
21495-231	B484 95th St S btw Broadway & KTA-17	Completed	Bond	100,000	2,127,592	1,711,834	415,758	-	01/01/2021
21498-231	B473 Broadway btw 117th & 125th N-17	Completed	Bond	1,700,000	1,334,439	1,331,449	2,990	-	06/01/2020
				<b>Annual Total</b>	<b>2,612,132</b>	<b>19,412,099</b>	<b>4,155,449</b>	<b>1,015,557</b>	



Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2020</b>									
<b>Facility</b>									
19001-230	11th Floor Courtroom Expansion	Post-Construction & Occupancy	Cash	-	173,057	142,460	30,597	-	04/30/2020
33005-230	Adult Res & WR Waiting Room Expansion	Construction	Cash	-	228,447	215,049	13,398	195,050	04/30/2021
91009-230	Energy Savings	Not Started	Cash	-	225,486	-	225,486	-	TBD
<b>Drainage</b>									
23001-230	D25 WVCFC System Major Maint & Repair	Ongoing	Cash	500,000	2,657,500	555,957	2,101,543	-	TBD
<b>Roads</b>									
21014-230	Osage Country Addition Benefit District	Completed	Bond	-	1,765,000	595,696	1,169,305	-	11/01/2020
21471-231	R353 Ridge Rd Shlder from 53rd to 69th N	Design	LST	-	115,000	110,550	4,450	44,220	12/31/2023
21472-231	R351 Intersection Impvmt 55th S Meridian	Completed	Bond	-	750,000	464,576	285,424	60,455	02/01/2021
21473-231	R350 County Rds Gravel/Cold Mix Rplmnt	Not Started	LST	-	-	-	-	-	TBD
21483-231	R349 Aviation Pathway Derby to ICT Ph 3	Construction	LST	-	330,000	310,804	19,197	78,678	05/01/2021
21484-231	R348 Pave 135th W north of 53rd N	Right Of Way Acquisition RW	LST	-	350,000	46,760	303,240	-	TBD

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2020</b>									
<b>Bridges</b>									
21461-231	B510 71st S btwn Webb & Greenwich pt 2	Construction	Bond	-	850,000	513,376	336,624	282,538	03/31/2021
21464-231	B505 Rehab Ridge Rd over Arkansas Riv	Design	LST	-	410,000	104,510	305,490	16,500	TBD
21465-231	B504 Rehab on 151st W over Arkansas Riv.	Design	LST	-	60,000	55,000	5,000	16,500	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	-	800,000	725,117	74,883	-	10/31/2020
21470-231	B485 Replace on 151st W over Ninnescah	Design	LST	-	50,000	-	50,000	-	12/31/2022
21474-231	B513 93rd N btwn 119th & 135th W	Construction	LST	-	636,124	544,894	91,231	312,060	03/31/2021
21479-231	B495 247th W btwn 77th & 85th N	Construction	Bond	-	700,000	564,907	135,093	177,553	03/31/2021
21505-231	B489 Hydraulic btw 111th & 119th St. S.	Completed	LST	200,000	899,995	416,755	483,240	-	03/31/2021
<b>Annual Total</b>				<b>700,000</b>	<b>11,850,609</b>	<b>5,907,801</b>	<b>5,942,809</b>	<b>1,183,555</b>	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2021</b>									
<b>Facility</b>									
13001-230	Outdoor Warming Device 2017	Ongoing	Cash	110,000	554,500	343,495	211,005	26,000	TBD
33006-230	JRF HVAC System Replacement	Not Started	Cash	-	366,253	22,800	343,453	-	TBD
38001-230	Health Department Flooring at 1900 E 9th	Not Started	Cash	-	45,557	26,769	18,788	25,221	TBD
91002-230	Replace Roofs County Owned Buildings-16	Ongoing	Cash	169,968	434,836	204,147	230,689	-	TBD
91010-230	Main Courthouse Chiller Rebuild	Not Started	Cash	-	141,111	120,537	20,574	-	TBD
<b>Drainage</b>									
23003-230	Spring Creek/Derby Erosion Design	Not Started	Cash	-	75,000	-	75,000	-	TBD
<b>Roads</b>									
21458-231	R359 95 S for 1/2 mi. E of 135 W	Design	LST	-	250,000	-	250,000	-	09/30/2022
21459-231	R357 61st N from 151st W to 1/2 mi. W	Design	LST	-	50,000	-	50,000	-	06/30/2023
21460-231	R356 151St N frm 53rd N to K-96	Design	LST	-	250,000	-	250,000	-	06/30/2023
21501-231	R328 NW Bypass RoW Acquisition K-254 '17 R/W	Right Of Way Acquisition	LST	661,000	2,300,000	2,300,000	-	1,000,000	TBD
21502-231	R264 Improve Drainage County RoW 2017+	Ongoing	LST	500,000	2,500,000	1,597,120	902,880	326,575	TBD
21514-231	R175 Preventive Maintenance-2016+	Ongoing	LST	19,916,667	55,035,967	43,275,738	11,760,229	199,500	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Ongoing	LST	400,000	1,156,277	793,848	362,429	2,710	TBD

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2021</b>									
<b>Bridges</b>									
21450-231	B516 Tracy btwn 103rd & Diagonal	Not Started	LST	-	70,000	-	70,000	-	TBD
21451-231	B515 151st W btwn 101st & 109th N	Not Started	LST	-	70,000	-	70,000	-	TBD
21452-231	B514 87th S btwn Seneca & Broadway	Not Started	LST	-	100,000	-	100,000	-	TBD
21453-231	B512 Rehab on Zoo at MS Mitchell Floodwa	Not Started	LST	-	100,000	-	100,000	-	TBD
21454-231	B509 215th S W btwn 31st S & MacArthur	Not Started	LST	-	50,000	-	50,000	-	TBD
21455-231	B508 21st S N btwn 375th & 391st S W	Not Started	LST	-	70,000	48,000	22,000	-	TBD
21456-231	B502 Greenwich btwn 109th & 117th St N	Not Started	LST	-	65,000	-	65,000	-	TBD
21457-231	B498 143rd E btwn Pawnee & 31st S	Not Started	LST	-	50,000	-	50,000	-	TBD
21462-231	B507 Greenwich btwn 117th & 125th N.	Design	LST	-	150,000	48,000	102,000	3,175	12/31/2022
21463-231	B506 85th St N btwn Oliver & Woodlawn	Design	LST	-	170,000	62,500	107,500	-	12/31/2022
21466-231	B494 143rd St E btwn 69th & 77th N	Design	LST	-	150,000	45,000	105,000	-	12/31/2022
21467-231	B492 103rd St S btwn 103rd & 119th W	Construction	Bond	-	700,000	283,955	416,045	-	09/30/2021
21475-231	B501 103rd S btwn Ridge & Hoover	Construction	Bond	-	750,000	358,983	391,017	-	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
21478-231	B496 183rd W btwn 45th & 53rd N	Design	Bond	-	1,400,000	94,974	1,305,026	1,847	05/31/2022

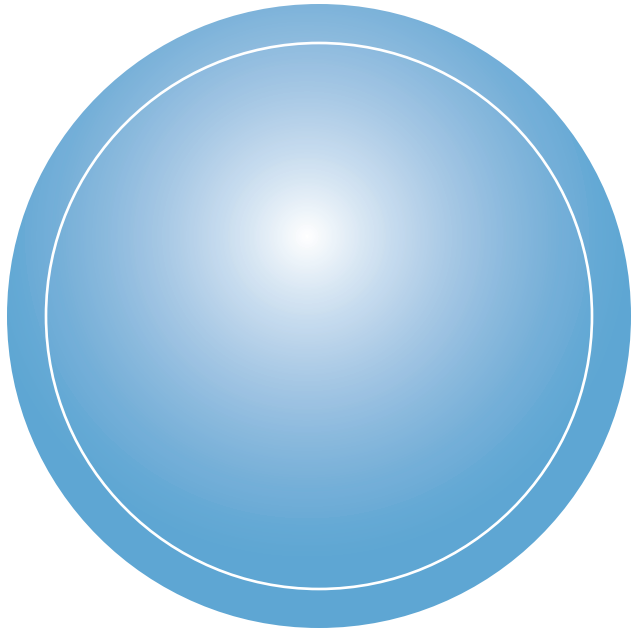
Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
<b>2021</b>									
21480-231	B493 199th W btwn Central & 13th N	Design	Bond	-	1,497,000	84,000	1,413,000	-	05/31/2022
		<b>Annual Total</b>		<b>21,757,635</b>	<b>70,279,502</b>	<b>49,838,115</b>	<b>20,441,387</b>	<b>1,585,028</b>	
		<b>Total All Years</b>		<b>38,246,084</b>	<b>122,027,444</b>	<b>86,994,918</b>	<b>35,032,525</b>	<b>3,790,717</b>	

Fund	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD
<b>Summary Total by Fund</b>						
	Sales Tx Road/Bridge	2,600,000	15,572,845	8,597,639	6,975,205	522,394
	Sales Tx Road/Bridge	1,500,000	3,911,653	3,650,485	261,167	-
	Sales Tx Road/Bridge	24,870,172	70,667,838	52,107,453	18,560,385	2,003,953
	Sales Tx Road/Bridge	-	975,000	975,000	-	-
	Fire Dist Spec Equip	-	2,410,558	2,307,077	103,481	657,676
	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	-	4,214,229	1,986,795	2,227,434	-
	Capital Improvements	-	8,812,688	7,271,774	1,540,914	356,472
	Capital Improvements	9,014,422	19,767,307	12,989,133	6,778,174	250,223
	Capital Improvements	37,784	725,043	590,935	134,108	-
	<b>Total All Funds</b>	<b>\$ 38,283,868</b>	<b>\$ 165,224,000</b>	<b>\$ 128,639,381</b>	<b>\$ 36,584,620</b>	<b>\$ 3,790,717</b>
<b>Summary Total by Project Type</b>						
	Bridges	5,650,755	23,020,372	14,104,822	8,915,550	814,209
	Drainage	500,000	2,915,705	734,440	2,181,265	528
	Facility	8,809,946	70,232,179	61,538,751	8,693,428	1,263,843
	Roads	23,323,167	69,055,744	52,261,368	16,794,377	1,712,137
	<b>Total All Project Types</b>	<b>\$ 38,283,868</b>	<b>\$ 165,224,000</b>	<b>\$ 128,639,381</b>	<b>\$ 36,584,620</b>	<b>\$ 3,790,717</b>

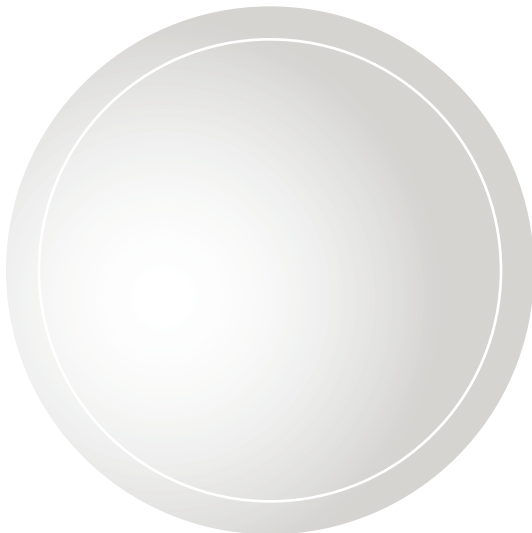
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QUARTER  
FINANCIAL  
REPORT



Fund Statements



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

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# Fund Statements

## Government-Wide Financial Statements

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

Highlights of the government-wide financial statements as of and for the period ending March 31, 2021 are as follows:

- Total assets of the County exceeded liabilities by \$620.5 million, representing net position. Of this amount, \$60.0 million is reported as unrestricted net position.
- The largest portion of the County's net position (76.1%) consists of its investment in capital assets (e.g., land, buildings, machinery and equipment net of depreciation), less any outstanding debt used to acquire those assets. Although the County's investment in capital assets is reported net of related debt, it is important to remember that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.
- Program expenses exceeded revenues by \$35.8 million, reflecting the extent to which various County functions are supported by other general revenue streams, including property tax, sales taxes, other taxes, and investment earnings. The net deficiency of program revenues under expenses is offset by general revenues and transfers of \$116.5 million, resulting in a \$80.6 million, or 14.9%, increase in net position since the first of the year.

## Combined Financial Statements

**Governmental funds** are generally used to account for tax-supported activities. The focus of the County's combined financial statements for governmental funds is to provide information on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the reporting period. Although the County maintains over 30 individual governmental funds, information is presented separately on the *Balance Sheet* (pages 58 and 59) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 60 and 61) for the General Fund, Federal/State Assistance Funds, Public Building Commission, Debt Service Fund and the Debt Proceeds Fund. These funds are considered major funds or are of particular interest. Information regarding the County's remaining governmental funds is combined into a single aggregated column and reported as other non-major governmental funds. Individual fund data for each of the other non-major governmental funds is presented in the form of Combining Financial Statements which may be found on pages 64-83 of this report.

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

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

Highlights of the financial statements for the governmental and proprietary funds as of and for the period ending March 31, 2021 are as follows:

- Fund balances for the governmental funds totaled \$274.9 million, an increase of \$81.8 million since the end of 2020. The following table depicts the financial position at March 31 and shows how fund balances changed in the major and other governmental funds:

<b>Governmental Fund Type</b>	<b>March 31, 2021 Fund Balance</b>	<b>Change in Fund Balance</b>
General	\$ 131,835,864	\$ 37,916,003
Fed/State Assistance	49,168,328	20,282,555
Public Building Commission	535,753	(923,299)
Debt Service	7,202,020	6,170,164
Debt Proceeds	6,354,537	(884,260)
Other	79,798,820	19,191,522
<b>Totals</b>	<b>\$ 274,895,322</b>	<b>\$ 81,752,685</b>

- Governmental funds revenues were \$175.6 million for the period ending March 31, 2021, an increase of \$29.5 million compared to 2020. Property tax revenue was up \$6.6 million from the same time period last year. Intergovernmental revenue increased \$24.0 million and charges for services increased \$0.3 million from 2020 to 2021. Investment income decreased by \$1.9 million for 2021.
- Governmental funds expenditures were \$93.8 million as of March 31, 2021, an increase of \$8.3 million from the same period last year. General government expenditures increased \$13.7 million from 2020 to 2021. Public safety expenditures decreased \$2.6 million. Health and welfare expenses decreased \$0.5 million from last year and debt service expenses decreased \$0.2 million from last year.
- The unrestricted fund balances of the governmental funds totaled \$167.9 million, which is available for meeting current budget obligations and spending at the government's discretion.
- Fund balance of the Public Building Commission (PBC) fund totaled \$0.5 million, a decrease of \$0.9 million since the end of 2020. The PBC fund is a special revenue fund to account for revenues and expenditures derived from direct financing leases.
- Fund balance of the Debt Service Fund totaled \$7.2 million, all of which is restricted for the payment of debt service. Funding of debt service expenditures is

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

- The fund balance of the Debt Proceeds Fund totaled \$6.4 million, a decrease of \$0.9 million since the end of 2020.
- Net position of the Arena Fund (the County's only Enterprise Fund) totaled \$138.8 million at March 31. Of this amount, \$136.4 million is invested in capital assets and \$2.4 million represents unrestricted net position.
- Net position of the Internal Service Funds totaled \$39.9 million. Of this amount, \$10.5 million is invested in capital assets and \$29.4 million represents unrestricted net position.

# SEDGWICK COUNTY, KANSAS

## Statement of Net Position

March 31, 2021

	Primary Government		Total
	Governmental Activities	Business-type Activities	
<b>Assets</b>			
Cash, including investments	\$ 298,395,655	\$ 2,441,736	\$ 300,837,391
Receivables, net	163,842,104	-	163,842,104
Due from other agencies	50,546	-	50,546
Inventories, at cost	858,833	-	858,833
Prepaid items	2,099,975	-	2,099,975
Restricted assets:			
Cash, including investments	517,569	-	517,569
Capital assets:			
Land and construction in progress	67,761,766	15,561,999	83,323,765
Other capital assets, net of depreciation	356,590,543	120,813,446	477,403,989
Total assets	890,116,991	138,817,181	1,028,934,172
<b>Deferred Outflows of Resources</b>			
Deferred refunding	-	-	-
Deferred outflows-other postemployment benefits	1,697,531	-	1,697,531
Deferred outflows-pensions	21,485,042	-	21,485,042
Total deferred outflows of resources	23,182,573	-	23,182,573
<b>Liabilities</b>			
Accounts payable and other current liabilities	3,250,580	-	3,250,580
Accrued interest payable	891,610	-	891,610
Unearned revenue	39,950,350	-	39,950,350
Due to other entities	79,644	-	79,644
Other liabilities	-	-	-
Noncurrent liabilities:			
Due within one year	21,555,426	-	21,555,426
Due in more than one year	293,538,049	-	293,538,049
Total liabilities	359,265,659	-	359,265,659
<b>Deferred Inflows of Resources</b>			
Deferred property tax revenue	67,016,664	-	67,016,664
Deferred inflows-other postemployment benefits	-	-	-
Deferred inflows-pensions	5,362,162	-	5,362,162
Total deferred inflows of resources	72,378,826	-	72,378,826
<b>Net Position</b>			
Net investment in capital assets	335,522,930	-	335,522,930
Invested in capital assets	-	136,375,445	136,375,445
Restricted for:			
Capital improvements	17,454,678	-	17,454,678
Debt service	9,927,637	-	9,927,637
Federal/State assistance	25,670,858	-	25,670,858
Community Development	2,551,445	-	2,551,445
Equipment and technology improvements	1,471,704	-	1,471,704
Fire protection	14,289,504	-	14,289,504
Court operations	2,078,609	-	2,078,609
Other purposes	15,176,025	-	15,176,025
Unrestricted (Deficit)	57,511,689	2,441,736	59,953,425
Total net position	\$ 481,655,079	\$ 138,817,181	\$ 620,472,260

# SEDGWICK COUNTY, KANSAS

## Statement of Activities

For the Year Ended December 31, 2020

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 28,573,703	\$ 5,894,541	\$ 29,419,059	\$ -
Public safety	35,266,554	6,142,732	5,451,279	-
Public works	4,863,995	1,465,761	1,142,727	234,983
Health and welfare	11,953,372	3,373,915	3,677,458	-
Cultural and recreation	5,757,004	16,269	67,641	-
Community development	3,209,096	2,500	117,255	-
Interest on long-term debt	1,294,781	-	-	-
Total governmental activities	90,918,505	16,895,718	39,875,419	234,983
Business-type activities:				
Arena	1,896,609	-	-	-
Total business-type activities	1,896,609	-	-	-
Total primary government	\$ 92,815,114	\$ 16,895,718	\$ 39,875,419	\$ 234,983

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

Change in net position

Net position, beginning of year

Net position, end of period

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ 6,739,897	\$ -	\$ 6,739,897
(23,672,543)	-	(23,672,543)
(2,020,524)	-	(2,020,524)
(4,901,999)	-	(4,901,999)
(5,673,094)	-	(5,673,094)
(3,089,341)	-	(3,089,341)
(1,294,781)	-	(1,294,781)
<u>(33,912,385)</u>	<u>-</u>	<u>(33,912,385)</u>
-	(1,896,609)	(1,896,609)
-	(1,896,609)	(1,896,609)
<u>(33,912,385)</u>	<u>(1,896,609)</u>	<u>(35,808,994)</u>
105,779,521	-	105,779,521
8,003,920	-	8,003,920
846,526	-	846,526
1,820,620	-	1,820,620
<u>116,450,587</u>	<u>-</u>	<u>116,450,587</u>
<u>82,538,202</u>	<u>(1,896,609)</u>	<u>80,641,593</u>
<u>399,116,877</u>	<u>140,713,790</u>	<u>539,830,667</u>
<u>\$ 481,655,079</u>	<u>\$ 138,817,181</u>	<u>\$ 620,472,260</u>

**SEDGWICK COUNTY, KANSAS**

*Balance Sheet  
Governmental Funds*

*March 31, 2021*

*(with comparative totals for March 31, 2020)*

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
<b>Assets:</b>			
Cash, including investments	\$ 122,831,931	\$ 49,800,948	\$ 18,184
Restricted investment	-	-	517,569
Advance receivable	4,067,262	-	-
Due from other funds	-	-	-
Due from other agencies	21,775	13,489	-
Accounts receivable	629,269	871,865	-
Property tax receivable	47,017,075	-	-
Sales tax receivable	2,672,645	-	-
Interest receivable	193,892	-	-
Prepaid items	2,099,975	-	-
Lease receivable	-	-	82,620,350
Notes receivable	468,022	-	-
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	-	116,237	-
<b>Total assets</b>	<b>\$ 180,001,846</b>	<b>\$ 50,802,539</b>	<b>\$ 83,156,103</b>
<b>Liabilities:</b>			
Accounts payable	1,148,907	1,633,217	-
Due to other funds	-	-	-
Advance payable	-	-	-
Due to other entities	-	994	-
Other liabilities	-	-	-
<b>Total liabilities</b>	<b>1,148,907</b>	<b>1,634,211</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>			
Deferred property tax revenue	47,017,075	-	-
Unavailable revenue - accounts receivable	-	-	-
Deferred lease receivable	-	-	82,620,350
Unavailable revenue - special assessments	-	-	-
<b>Total deferred inflows of resources</b>	<b>47,017,075</b>	<b>-</b>	<b>82,620,350</b>
<b>Fund balances:</b>			
<b>Nonspendable:</b>			
Inventories	\$ -	\$ 116,237	\$ -
Advance receivable	4,067,262	-	-
Notes receivable	468,022	-	-
Prepaid items	2,099,975	-	-
<b>Restricted:</b>			
General Government	6,718,879	-	-
Debt Service	-	-	18,184
Public Safety	-	22,605,405	-
Public Works	-	-	-
Health and Welfare	-	2,947,095	-
Culture and Recreation	-	-	-
Community Development	-	4,174,737	517,569
Capital Outlay	-	-	-
<b>Committed:</b>			
Public Safety	-	13,952	-
Capital Outlay	-	-	-
Health and Welfare	-	1,806,134	-
<b>Assigned:</b>			
General Government	10,184,621	-	-
Public Safety	-	200,958	-
Public Works	-	-	-
Health and Welfare	-	17,285,689	-
Culture and Recreation	-	-	-
Community Development	-	18,121	-
Capital Outlay	-	-	-
Unassigned	108,297,105	-	-
<b>Total fund balance</b>	<b>131,835,864</b>	<b>49,168,328</b>	<b>535,753</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 180,001,846</b>	<b>\$ 50,802,539</b>	<b>\$ 83,156,103</b>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2021	2020
\$ 7,202,020	\$ 5,575,066	\$ 79,613,011	\$ 265,041,160	\$ 213,571,097
-	-	-	517,569	516,802
-	-	-	4,067,262	4,316,733
-	779,471	-	779,471	779,471
-	-	15,282	50,546	242,481
-	-	3,123,496	4,624,630	4,214,674
4,511,702	-	15,487,887	67,016,664	66,977,879
-	-	2,672,648	5,345,293	5,502,030
-	-	-	193,892	690,203
-	-	-	2,099,975	2,175,489
-	-	-	82,620,350	85,115,580
-	-	-	468,022	702,033
-	-	-	-	-
1,750,874	-	-	1,750,874	1,903,909
1,822,379	-	-	1,822,379	1,833,645
-	-	552,032	668,269	428,761
<u>\$ 15,286,975</u>	<u>\$ 6,354,537</u>	<u>\$ 101,464,356</u>	<u>\$ 437,066,356</u>	<u>\$ 388,970,787</u>
-	-	382,675	3,164,799	3,578,334
-	-	779,471	779,471	779,471
-	-	4,067,262	4,067,262	4,316,433
-	-	78,650	79,644	64,911
-	-	-	-	-
-	-	5,308,058	8,091,176	8,739,149
4,511,702	-	15,487,887	67,016,664	66,977,879
-	-	869,591	869,591	451,237
-	-	-	82,620,350	85,115,580
3,573,253	-	-	3,573,253	3,737,554
<u>8,084,955</u>	<u>-</u>	<u>16,357,478</u>	<u>154,079,858</u>	<u>156,282,250</u>
\$ -	\$ -	\$ 552,032	\$ 668,269	428,761
-	-	-	4,067,262	4,316,433
-	-	-	468,022	702,033
-	-	-	2,099,975	2,175,489
-	-	2,831,965	9,550,844	7,502,713
7,202,020	-	25,790	7,245,994	7,038,943
-	-	19,371,110	41,976,515	19,780,342
-	-	2,987,482	2,987,482	3,054,140
-	-	3,668,744	6,615,839	10,203,944
-	-	130,977	130,977	96,087
-	-	2,694,061	7,386,367	7,193,531
-	6,354,537	17,454,678	23,809,215	25,788,865
-	-	5,023,016	5,036,968	5,380,882
-	-	9,033,583	9,033,583	10,165,074
-	-	-	1,806,134	1,542,442
-	-	-	10,184,621	8,113,230
-	-	3,596,484	3,797,442	1,949,557
-	-	944,148	944,148	646,937
-	-	-	17,285,689	10,565,134
-	-	-	-	-
-	-	-	18,121	16,546
-	-	12,276,276	12,276,276	9,330,598
-	-	(791,526)	107,505,579	87,957,407
<u>7,202,020</u>	<u>6,354,537</u>	<u>79,798,820</u>	<u>274,895,322</u>	<u>223,949,088</u>
<u>\$ 15,286,975</u>	<u>\$ 6,354,537</u>	<u>\$ 101,464,356</u>	<u>\$ 437,066,356</u>	<u>\$ 388,970,487</u>

**SEDGWICK COUNTY, KANSAS**

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

*For the Three Months ended March 31, 2021*

*(with comparative totals for the three months ended March 31, 2020)*

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission Fund</u>
<b>Revenues</b>			
Property taxes	\$ 73,303,049	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	4,001,960	-	-
Special assessments	-	-	-
Other taxes	10,282	2,240	-
Intergovernmental	167,094	39,876,883	-
Charges for services	3,436,464	3,317,676	153,333
Uses of money and property	1,289,153	3,648	470,986
Fines and forfeits	15,066	3,658	-
Licenses and permits	1,916,292	-	-
Other	941,245	29,303	-
<b>Total revenues</b>	<u>85,080,605</u>	<u>43,233,408</u>	<u>624,319</u>
<b>Expenditures</b>			
<b>Current:</b>			
General government	14,585,323	10,531,933	-
Public safety	23,019,823	2,163,114	-
Public works	503,563	-	-
Health and welfare	1,805,567	10,088,004	-
Cultural and recreation	5,063,303	-	-
Community Development	636,797	174,383	-
<b>Debt service:</b>			
Principal	-	-	600,000
Interest and fiscal charges	-	-	947,618
Capital outlay	-	-	-
<b>Total expenditures</b>	<u>45,614,376</u>	<u>22,957,434</u>	<u>1,547,618</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>39,466,229</u>	<u>20,275,974</u>	<u>(923,299)</u>
<b>Other financing sources (uses)</b>			
Transfers from other funds	-	6,581	-
Transfers to other funds	(1,550,226)	-	-
<b>Total other financing sources (uses)</b>	<u>(1,550,226)</u>	<u>6,581</u>	<u>-</u>
<b>Net change in fund balances</b>	37,916,003	20,282,555	(923,299)
<b>Fund balances, beginning of year</b>	<u>93,919,861</u>	<u>28,885,773</u>	<u>1,459,052</u>
<b>Fund balances, end of period</b>	<u>\$ 131,835,864</u>	<u>\$ 49,168,328</u>	<u>\$ 535,753</u>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2021	2020
\$ 7,020,551	\$ -	\$ 25,455,922	\$ 105,779,522	\$ 99,208,615
-	-	808,313	808,313	807,668
-	-	4,001,960	8,003,920	7,873,565
234,983	-	-	234,983	293,960
-	-	25,691	38,213	147,357
56,420	-	1,948,015	42,048,412	18,029,893
-	-	6,982,885	13,890,358	13,555,610
-	100	313	1,764,200	3,642,926
-	-	-	18,724	82,458
-	-	2,859	1,919,151	1,681,373
-	-	96,935	1,067,483	720,203
<u>7,311,954</u>	<u>100</u>	<u>39,322,893</u>	<u>175,573,279</u>	<u>146,043,628</u>
-	25,100	1,411,074	26,553,430	12,877,104
-	-	11,024,811	36,207,748	38,775,326
-	-	2,873,445	3,377,008	3,071,762
-	-	1,199,337	13,092,908	13,623,462
-	-	17	5,063,320	5,117,355
-	-	2,123,896	2,935,076	2,863,772
-	-	-	600,000	585,000
1,541,182	-	-	2,488,800	2,667,902
-	-	3,502,304	3,502,304	5,916,922
<u>1,541,182</u>	<u>25,100</u>	<u>22,134,884</u>	<u>93,820,594</u>	<u>85,498,605</u>
<u>5,770,772</u>	<u>(25,000)</u>	<u>17,188,009</u>	<u>81,752,685</u>	<u>60,545,023</u>
399,392	-	2,003,513	2,409,486	7,975,238
-	(859,260)	-	(2,409,486)	(7,975,238)
<u>399,392</u>	<u>(859,260)</u>	<u>2,003,513</u>	<u>-</u>	<u>-</u>
6,170,164	(884,260)	19,191,522	81,752,685	60,545,023
<u>1,031,856</u>	<u>7,238,797</u>	<u>60,607,298</u>	<u>193,142,637</u>	<u>163,404,065</u>
<u>\$ 7,202,020</u>	<u>\$ 6,354,537</u>	<u>\$ 79,798,820</u>	<u>\$ 274,895,322</u>	<u>\$ 223,949,088</u>

# SEDGWICK COUNTY, KANSAS

## Statement of Net Position Proprietary Funds March 31, 2021

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
<b><u>Assets</u></b>		
<b>Current assets:</b>		
Cash, including investments	\$ 2,441,736	\$ 33,354,495
Inventories, at cost	-	190,564
<b>Total current assets</b>	<b>2,441,736</b>	<b>33,545,059</b>
<b>Noncurrent assets:</b>		
<b>Capital assets:</b>		
Land	13,038,358	40,580
Buildings and improvements	167,667,759	8,319,354
Machinery and equipment	8,491,122	33,024,966
Construction in progress	2,523,641	-
Less accumulated depreciation	(55,345,435)	(30,836,445)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>136,375,445</b>	<b>10,548,455</b>
<b>Total assets</b>	<b>138,817,181</b>	<b>44,093,514</b>
<b><u>Liabilities</u></b>		
<b>Current liabilities:</b>		
Accounts payable	-	85,781
Estimated claims costs payable	-	3,322,100
<b>Total current liabilities</b>	<b>-</b>	<b>3,407,881</b>
<b>Noncurrent liabilities:</b>		
Estimated claims costs payable	-	762,100
<b>Total liabilities</b>	<b>-</b>	<b>4,169,981</b>
<b><u>Net position</u></b>		
Investment in capital assets	136,375,445	10,548,455
Unrestricted	2,441,736	29,375,078
<b>Total net position</b>	<b>138,817,181</b>	<b>39,923,533</b>
<b>Total liabilities and net position</b>	<b>\$ 138,817,181</b>	<b>\$ 44,093,514</b>

## SEDGWICK COUNTY, KANSAS

### Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Three Months ended March 31, 2021

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
<b>Operating revenues:</b>		
Charges for services	\$ -	\$ 13,042,273
Other revenue	-	402,324
Total operating revenues	-	13,444,597
<b>Operating expenses:</b>		
Salaries and benefits	-	346,570
Contractual services	603,713	773,093
Utilities	-	13,755
Supplies and fuel	-	721,870
Administrative charges	-	58,902
Depreciation expense	1,292,896	552,982
Claims expense	-	8,150,225
Other expense	-	-
Total operating expenses	1,896,609	10,617,397
<b>Operating loss</b>	(1,896,609)	2,827,200
<b>Nonoperating revenues:</b>		
Total nonoperating revenues	-	286,850
<b>Income loss before transfers</b>	(1,896,609)	3,114,050
<b>Transfers:</b>		
Transfers from other funds	-	-
Transfers to other funds	-	-
<b>Change in net position</b>	(1,896,609)	3,114,050
<b>Net position, beginning of year</b>	140,713,790	36,809,483
<b>Net position, end of period</b>	\$ 138,817,181	\$ 39,923,533

**SEDGWICK COUNTY, KANSAS**

**Combining Balance Sheet  
Nonmajor Governmental Funds**

**March 31, 2021**

*(with comparative totals for March 31, 2020)*

	<u>Special</u>	<u>Fire District</u>	<u>Capital</u>	<u>Totals</u>	
	<u>Revenue Funds</u>	<u>Debt Service</u>	<u>Projects Funds</u>	<u>2021</u>	<u>2020</u>
<b>Assets:</b>					
Cash, including investments	\$ 39,199,880	\$ 25,790	\$ 40,387,341	\$ 79,613,011	\$ 69,758,259
Due from other agencies	14,782	-	500	15,282	242,481
Accounts receivable	3,123,496	-	-	3,123,496	2,918,082
Property tax receivable	15,487,887	-	-	15,487,887	16,192,254
Sales tax receivable	-	-	2,672,648	2,672,648	2,751,016
Inventories, at cost	552,032	-	-	552,032	303,642
<b>Total assets</b>	<b>\$ 58,378,077</b>	<b>\$ 25,790</b>	<b>\$ 43,060,489</b>	<b>\$ 101,464,356</b>	<b>\$ 92,165,734</b>
<b>Liabilities:</b>					
Accounts payable	141,930	-	240,745	382,675	296,478
Due to other funds	-	-	779,471	779,471	779,471
Advance payable	-	-	4,067,262	4,067,262	4,316,433
Due to other entities	78,650	-	-	78,650	64,150
<b>Total liabilities</b>	<b>220,580</b>	<b>-</b>	<b>5,087,478</b>	<b>5,308,058</b>	<b>5,456,532</b>
<b>Deferred Inflows of Resources:</b>					
Deferred property tax revenue	15,487,887	-	-	15,487,887	16,192,254
Unavailable revenue - accounts receivable	869,591	-	-	869,591	451,237
<b>Total deferred inflows of resources</b>	<b>16,357,478</b>	<b>-</b>	<b>-</b>	<b>16,357,478</b>	<b>16,643,491</b>
<b>Fund balances:</b>					
<b>Nonspendable:</b>					
Inventories	\$ 552,032	\$ -	\$ -	\$ 552,032	\$ 303,642
<b>Restricted:</b>					
General Government	2,831,965	-	-	2,831,965	2,487,097
Debt Service	-	25,790	-	25,790	25,790
Public Safety	19,371,110	-	-	19,371,110	17,344,720
Public Works	2,987,482	-	-	2,987,482	3,054,140
Health and Welfare	3,668,744	-	-	3,668,744	3,163,645
Culture and Recreation	130,977	-	-	130,977	96,087
Community Development	2,694,061	-	-	2,694,061	2,497,074
Capital Outlay	-	-	17,454,678	17,454,678	16,288,954
<b>Committed:</b>					
Public Safety	5,023,016	-	-	5,023,016	5,035,743
Capital Outlay	-	-	9,033,583	9,033,583	10,165,074
<b>Assigned:</b>					
Public Works	944,148	-	-	944,148	646,937
Public Safety	3,596,484	-	-	3,596,484	417,736
Capital Outlay	-	-	12,276,276	12,276,276	9,330,598
Unassigned	-	-	(791,526)	(791,526)	(791,526)
<b>Total fund balance</b>	<b>41,800,019</b>	<b>25,790</b>	<b>37,973,011</b>	<b>79,798,820</b>	<b>70,065,711</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 58,378,077</b>	<b>\$ 25,790</b>	<b>\$ 43,060,489</b>	<b>\$ 101,464,356</b>	<b>\$ 92,165,734</b>

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# SEDGWICK COUNTY, KANSAS

**Combining Balance Sheet**  
**Nonmajor Governmental Funds - Special Revenue Funds**  
**March 31, 2021**  
*(with comparative totals for March 31, 2020)*

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
<b>Assets:</b>				
Cash, including investments	\$ 2,694,061	\$ 1,912,924	\$ 6,411,471	\$ 1,700,105
Due from other agencies	-	2,542	12,240	-
Accounts receivable	-	-	3,122,648	-
Property tax receivable	3,088,947	1,270,572	1,533,884	908,097
Inventories, at cost	-	-	552,032	-
<b>Total assets</b>	<b><u>\$ 5,783,008</u></b>	<b><u>\$ 3,186,038</u></b>	<b><u>\$ 11,632,275</u></b>	<b><u>\$ 2,608,202</u></b>
<b>Liabilities:</b>				
Accounts payable	-	9,840	57,268	4,022
Due to other entities	-	-	-	-
<b>Total liabilities</b>	<b><u>-</u></b>	<b><u>9,840</u></b>	<b><u>57,268</u></b>	<b><u>4,022</u></b>
<b>Deferred Inflows of Resources:</b>				
Deferred property tax revenue	3,088,947	1,270,572	1,533,884	908,097
Unavailable revenue - accounts receivable	-	-	869,591	-
<b>Total deferred inflows of resources</b>	<b><u>3,088,947</u></b>	<b><u>1,270,572</u></b>	<b><u>2,403,475</u></b>	<b><u>908,097</u></b>
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Inventories	\$ -	\$ -	\$ 552,032	\$ -
<b>Restricted:</b>				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	1,905,626	-	1,696,083
Culture and Recreation	-	-	-	-
Community Development	2,694,061	-	-	-
<b>Committed:</b>				
Public Safety	-	-	5,023,016	-
<b>Assigned:</b>				
Public Works	-	-	-	-
Public Safety	-	-	3,596,484	-
Unassigned	-	-	-	-
<b>Total fund balance</b>	<b><u>2,694,061</u></b>	<b><u>1,905,626</u></b>	<b><u>9,171,532</u></b>	<b><u>1,696,083</u></b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b><u>\$ 5,783,008</u></b>	<b><u>\$ 3,186,038</u></b>	<b><u>\$ 11,632,275</u></b>	<b><u>\$ 2,608,202</u></b>

<b>Public Works Highways</b>	<b>Noxious Weeds</b>	<b>Solid Waste</b>	<b>Special Parks and Recreation</b>	<b>Emergency Telephone Services</b>	<b>Court Trustee Operations</b>
\$ 2,223,034	\$ 216,422	\$ 1,574,941	\$ 130,977	\$ 2,975,210	\$ 1,907,052
-	-	-	-	-	-
723	-	125	-	-	-
2,275,892	123,536	-	-	-	-
-	-	-	-	-	-
<u>\$ 4,499,649</u>	<u>\$ 339,958</u>	<u>\$ 1,575,066</u>	<u>\$ 130,977</u>	<u>\$ 2,975,210</u>	<u>\$ 1,907,052</u>
3,792	227	946	-	20,069	6,583
78,650	-	-	-	-	-
<u>82,442</u>	<u>227</u>	<u>946</u>	<u>-</u>	<u>20,069</u>	<u>6,583</u>
2,275,892	123,536	-	-	-	-
-	-	-	-	-	-
<u>2,275,892</u>	<u>123,536</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	2,955,141	1,900,469
1,762,886	-	1,224,596	-	-	-
-	-	-	-	-	-
-	-	-	130,977	-	-
-	-	-	-	-	-
-	-	-	-	-	-
378,429	216,195	349,524	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,141,315</u>	<u>216,195</u>	<u>1,574,120</u>	<u>130,977</u>	<u>2,955,141</u>	<u>1,900,469</u>
<u>\$ 4,499,649</u>	<u>\$ 339,958</u>	<u>\$ 1,575,066</u>	<u>\$ 130,977</u>	<u>\$ 2,975,210</u>	<u>\$ 1,907,052</u>

(Continued)

**SEDGWICK COUNTY, KANSAS**

*Combining Balance Sheet (continued)*  
**Nonmajor Governmental Funds - Special Revenue Funds**  
**March 31, 2021**  
*(with comparative totals for March 31, 2020)*

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
<b>Assets</b>				
Cash, including investments	\$ 67,035	\$ 1,364,635	\$ 178,140	\$ 47,856
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
<b>Total assets</b>	<b>\$ 67,035</b>	<b>\$ 1,364,635</b>	<b>\$ 178,140</b>	<b>\$ 47,856</b>
<b>Liabilities:</b>				
Accounts payable	-	4,374	-	-
Due to other entities	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>4,374</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>				
Deferred property tax revenue	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Inventories	\$ -	\$ -	\$ -	\$ -
<b>Restricted:</b>				
General Government	-	1,360,261	-	-
Public Safety	-	-	178,140	47,856
Public Works	-	-	-	-
Health and Welfare	67,035	-	-	-
Culture and Recreation	-	-	-	-
Community Development	-	-	-	-
<b>Committed:</b>				
Public Safety	-	-	-	-
<b>Assigned:</b>				
Public Works	-	-	-	-
Public Safety	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balance</b>	<b>67,035</b>	<b>1,360,261</b>	<b>178,140</b>	<b>47,856</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 67,035</b>	<b>\$ 1,364,635</b>	<b>\$ 178,140</b>	<b>\$ 47,856</b>

Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2021	2020
\$ 1,472,876	\$ 14,290,187	\$ 32,954	\$ 39,199,880	\$ 32,569,434
-	-	-	14,782	-
-	-	-	3,123,496	2,918,082
-	6,286,959	-	15,487,887	16,192,254
-	-	-	552,032	303,642
<u>\$ 1,472,876</u>	<u>\$ 20,577,146</u>	<u>\$ 32,954</u>	<u>\$ 58,378,077</u>	<u>\$ 51,983,412</u>
1,172	33,637	-	141,930	228,950
-	-	-	78,650	64,150
<u>1,172</u>	<u>33,637</u>	<u>-</u>	<u>220,580</u>	<u>293,100</u>
-	6,286,959	-	15,487,887	16,192,254
-	-	-	869,591	451,237
-	6,286,959	-	16,357,478	16,643,491
\$ -	\$ -	\$ -	\$ 552,032	\$ 303,642
1,471,704	-	-	2,831,965	2,487,097
-	14,256,550	32,954	19,371,110	17,344,720
-	-	-	2,987,482	3,054,140
-	-	-	3,668,744	3,163,645
-	-	-	130,977	96,087
-	-	-	2,694,061	2,497,074
-	-	-	5,023,016	5,035,743
-	-	-	944,148	646,937
-	-	-	3,596,484	417,736
-	-	-	-	-
<u>1,471,704</u>	<u>14,256,550</u>	<u>32,954</u>	<u>41,800,019</u>	<u>35,046,821</u>
<u>\$ 1,472,876</u>	<u>\$ 20,577,146</u>	<u>\$ 32,954</u>	<u>\$ 58,378,077</u>	<u>\$ 51,983,412</u>

**SEDGWICK COUNTY, KANSAS**

*Combining Balance Sheet  
Nonmajor Capital Projects Funds*

*March 31, 2021*

*(with comparative totals for March 31, 2020)*

	<u>Building and Equipment</u>	<u>Street, Bridge and Other</u>	<u>Sales Tax Road and Bridge</u>	<u>Road and Bridge Equipment</u>
<b>Assets</b>				
Cash, including investments	\$ -	\$ 3,240	\$ 14,993,451	\$ 124,419
Due from other agencies	-	-	500	-
Sales tax receivable	-	-	2,672,648	-
<b>Total assets</b>	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 17,666,599</u>	<u>\$ 124,419</u>
<b>Liabilities:</b>				
Accounts payable	12,055	-	211,921	-
Accrued wages	-	-	-	-
Due to other funds	779,471	-	-	-
Advance payable	-	-	-	-
<b>Total liabilities</b>	<u>791,526</u>	<u>-</u>	<u>211,921</u>	<u>-</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - accounts receivable	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
<b>Restricted:</b>				
Capital Outlay	\$ -	\$ -	\$ 17,454,678	\$ -
<b>Committed:</b>				
Capital Outlay	-	3,240	-	-
<b>Assigned:</b>				
Capital Outlay	-	-	-	124,419
Unassigned	(791,526)	-	-	-
<b>Total fund balance</b>	<u>(791,526)</u>	<u>3,240</u>	<u>17,454,678</u>	<u>124,419</u>
<b>Total liabilities and fund balances</b>	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 17,666,599</u>	<u>\$ 124,419</u>

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2021	2020
\$ 45,623	\$ 13,114,205	\$ 9,520,104	\$ 2,586,299	\$ 40,387,341	\$ 37,163,035
-	-	-	-	500	242,481
-	-	-	-	2,672,648	2,751,016
<u>\$ 45,623</u>	<u>\$ 13,114,205</u>	<u>\$ 9,520,104</u>	<u>\$ 2,586,299</u>	<u>\$ 43,060,489</u>	<u>\$ 40,156,532</u>
-	16,600	169	-	240,745	67,528
-	-	-	-	-	-
-	-	-	-	779,471	779,471
-	4,067,262	-	-	4,067,262	4,316,433
-	4,083,862	169	-	5,087,478	5,163,432
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 17,454,678	\$ 16,288,954
-	9,030,343	-	-	9,033,583	10,165,074
45,623	-	9,519,935	2,586,299	12,276,276	9,330,598
-	-	-	-	(791,526)	(791,526)
<u>45,623</u>	<u>9,030,343</u>	<u>9,519,935</u>	<u>2,586,299</u>	<u>37,973,011</u>	<u>34,993,100</u>
<u>\$ 45,623</u>	<u>\$ 13,114,205</u>	<u>\$ 9,520,104</u>	<u>\$ 2,586,299</u>	<u>\$ 43,060,489</u>	<u>\$ 40,156,532</u>

**SEDGWICK COUNTY, KANSAS**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Three Months ended March 31, 2021  
(with comparative totals for the three months ended March 31, 2020)**

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2021	2020
<b>Revenues</b>					
Property taxes	\$ 25,455,922	\$ -	\$ -	\$ 25,455,922	\$ 23,907,126
Emergency telephone services taxes	808,313	-	-	808,313	807,668
Sales taxes	-	-	4,001,960	4,001,960	-
Other taxes	25,691	-	-	25,691	45,210
Intergovernmental	1,948,015	-	-	1,948,015	2,936,813
Charges for services	6,982,885	-	-	6,982,885	6,597,342
Uses of money and property	313	-	-	313	4,155
Licenses and permits	2,859	-	-	2,859	5,280
Other	8,826	-	88,109	96,935	137,714
<b>Total revenues</b>	<b>35,232,824</b>	<b>-</b>	<b>4,090,069</b>	<b>39,322,893</b>	<b>34,441,308</b>
<b>Expenditures</b>					
Current:					
General government	1,411,074	-	-	1,411,074	1,447,120
Public safety	11,024,811	-	-	11,024,811	11,572,029
Public works	2,873,445	-	-	2,873,445	2,828,826
Health and welfare	1,199,337	-	-	1,199,337	1,227,592
Culture and recreation	17	-	-	17	7,984
Community Development	2,123,896	-	-	2,123,896	2,042,806
Capital outlay	-	-	3,502,304	3,502,304	5,916,922
<b>Total expenditures</b>	<b>18,632,580</b>	<b>-</b>	<b>3,502,304</b>	<b>22,134,884</b>	<b>25,043,279</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>16,600,244</b>	<b>-</b>	<b>587,765</b>	<b>17,188,009</b>	<b>9,398,029</b>
<b>Other financing sources (uses)</b>					
Transfers from other funds	-	-	2,003,513	2,003,513	7,080,101
Transfers to other funds	-	-	-	-	(2,856)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>2,003,513</b>	<b>2,003,513</b>	<b>7,077,245</b>
<b>Net change in fund balances</b>	<b>16,600,244</b>	<b>-</b>	<b>2,591,278</b>	<b>19,191,522</b>	<b>16,475,274</b>
<b>Fund balances, beginning of year</b>	<b>25,199,775</b>	<b>25,790</b>	<b>35,381,733</b>	<b>60,607,298</b>	<b>53,590,437</b>
<b>Fund balances, end of period</b>	<b>\$ 41,800,019</b>	<b>\$ 25,790</b>	<b>\$ 37,973,011</b>	<b>\$ 79,798,820</b>	<b>\$ 70,065,711</b>

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**SEDGWICK COUNTY, KANSAS**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Three Months ended March 31, 2021  
(with comparative totals for the three months ended March 31, 2020)**

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
<b>Revenues</b>				
Property taxes	\$ 4,808,457	\$ 1,973,345	\$ 2,415,876	\$ 1,416,335
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	43,611	-	-
Charges for services	-	1,066	4,127,963	5,700
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	-	1,395	-
<b>Total revenues</b>	<b>4,808,457</b>	<b>2,018,022</b>	<b>6,545,234</b>	<b>1,422,035</b>
<b>Expenditures</b>				
<b>Current:</b>				
General government	-	-	6,006	-
Public safety	-	-	4,309,059	-
Public works	-	-	-	-
Health and welfare	-	750,933	-	448,404
Culture and recreation	-	-	-	-
Community Development	2,123,896	-	-	-
Capital outlay	-	-	-	-
<b>Debt service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<b>2,123,896</b>	<b>750,933</b>	<b>4,315,065</b>	<b>448,404</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>2,684,561</b>	<b>1,267,089</b>	<b>2,230,169</b>	<b>973,631</b>
<b>Other financing (uses)</b>				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
<b>Total other financing (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>2,684,561</b>	<b>1,267,089</b>	<b>2,230,169</b>	<b>973,631</b>
<b>Fund balances, beginning of year</b>	<b>9,500</b>	<b>638,537</b>	<b>6,941,363</b>	<b>722,452</b>
<b>Fund balances, end of period</b>	<b>\$ 2,694,061</b>	<b>\$ 1,905,626</b>	<b>\$ 9,171,532</b>	<b>\$ 1,696,083</b>

<u>Public Works Highways</u>	<u>Noxious Weeds</u>	<u>Solid Waste</u>	<u>Special Parks and Recreation</u>	<u>Emergency Telephone Services</u>	<u>Court Trustee Operations</u>
\$ 3,031,088	\$ 193,694	\$ -	\$ -	\$ -	\$ -
-	-	-	-	808,313	-
-	-	-	10,282	-	-
1,142,727	-	-	-	-	761,677
-	614	1,183,733	-	-	263,770
-	-	-	-	-	-
2,100	-	234	-	-	-
3,125	-	-	-	-	-
<u>4,179,040</u>	<u>194,308</u>	<u>1,183,967</u>	<u>10,282</u>	<u>808,313</u>	<u>1,025,447</u>
-	-	-	-	-	-
-	-	-	-	1,326,120	1,383,772
2,414,385	95,427	363,633	-	-	-
-	-	-	17	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,414,385</u>	<u>95,427</u>	<u>363,633</u>	<u>17</u>	<u>1,326,120</u>	<u>1,383,772</u>
<u>1,764,655</u>	<u>98,881</u>	<u>820,334</u>	<u>10,265</u>	<u>(517,807)</u>	<u>(358,325)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,764,655	98,881	820,334	10,265	(517,807)	(358,325)
<u>376,660</u>	<u>117,314</u>	<u>753,786</u>	<u>120,712</u>	<u>3,472,948</u>	<u>2,258,794</u>
<u>\$ 2,141,315</u>	<u>\$ 216,195</u>	<u>\$ 1,574,120</u>	<u>\$ 130,977</u>	<u>\$ 2,955,141</u>	<u>\$ 1,900,469</u>

**SEDGWICK COUNTY, KANSAS**

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

**Nonmajor Special Revenue Funds**

*For the Three Months ended March 31, 2021*

*(with comparative totals for the three months ended March 31, 2020)*

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Emergency telephone services taxes	-	-	-	-
Other taxes	15,409	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	1,052,517	1,390	7,729
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	2,890	-	80
<b>Total revenues</b>	<u>15,409</u>	<u>1,055,407</u>	<u>1,390</u>	<u>7,809</u>
<b>Expenditures</b>				
Current:				
General government	-	1,085,669	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>1,085,669</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>15,409</u>	<u>(30,262)</u>	<u>1,390</u>	<u>7,809</u>
<b>Other financing (uses)</b>				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	15,409	(30,262)	1,390	7,809
<b>Fund balances, beginning of year</b>	<u>51,626</u>	<u>1,390,523</u>	<u>176,750</u>	<u>40,047</u>
<b>Fund balances, end of period</b>	<u>\$ 67,035</u>	<u>\$ 1,360,261</u>	<u>\$ 178,140</u>	<u>\$ 47,856</u>

Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2021	2020
\$ -	\$ 11,617,127	\$ -	\$ 25,455,922	\$ 23,907,126
-	-	-	808,313	807,668
-	-	-	25,691	45,210
-	-	-	1,948,015	2,446,623
329,001	9,402	-	6,982,885	6,597,342
313	-	-	313	4,155
-	525	-	2,859	5,280
-	1,336	-	8,826	46,803
<u>329,314</u>	<u>11,628,390</u>	<u>-</u>	<u>35,232,824</u>	<u>33,860,207</u>
319,399	-	-	1,411,074	1,447,120
-	4,005,860	-	11,024,811	11,572,029
-	-	-	2,873,445	2,828,826
-	-	-	1,199,337	1,227,592
-	-	-	17	7,984
-	-	-	2,123,896	2,042,806
-	-	-	-	-
-	-	-	-	-
<u>319,399</u>	<u>4,005,860</u>	<u>-</u>	<u>18,632,580</u>	<u>19,126,357</u>
<u>9,915</u>	<u>7,622,530</u>	<u>-</u>	<u>16,600,244</u>	<u>14,733,850</u>
-	-	-	-	6
-	-	-	-	(2,850)
-	-	-	-	(2,844)
9,915	7,622,530	-	16,600,244	14,731,006
<u>1,461,789</u>	<u>6,634,020</u>	<u>32,954</u>	<u>25,199,775</u>	<u>20,315,815</u>
<u>\$ 1,471,704</u>	<u>\$ 14,256,550</u>	<u>\$ 32,954</u>	<u>\$ 41,800,019</u>	<u>\$ 35,046,821</u>

## SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Capital Projects Funds**  
**For the Three Months ended March 31, 2021**  
*(with comparative totals for the three months ended March 31, 2020)*

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
<b>Revenues</b>				
Sales taxes	\$ -	\$ -	\$ 4,001,960	\$ -
Intergovernmental	-	-	-	-
Other revenue	-	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>4,001,960</u>	<u>-</u>
<b>Expenditures</b>				
Capital outlay	-	-	1,515,286	226,901
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>1,515,286</u>	<u>226,901</u>
<b>(Deficiency) of revenues (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>2,486,674</u>	<u>(226,901)</u>
<b>Other financing sources (uses)</b>				
Transfers from other funds	-	-	121,155	-
Transfers to other funds	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>121,155</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>-</u>	<u>2,607,829</u>	<u>(226,901)</u>
<b>Fund balances (deficits), beginning of year</b>	<u>(791,526)</u>	<u>3,240</u>	<u>14,846,849</u>	<u>351,320</u>
<b>Fund balances (deficits), end of period</b>	<u>\$ (791,526)</u>	<u>\$ 3,240</u>	<u>\$ 17,454,678</u>	<u>\$ 124,419</u>

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2021	2020
\$ -	\$ -	\$ -	\$ -	\$ 4,001,960	\$ -
-	-	-	-	-	490,190
-	88,109	-	-	88,109	90,911
-	88,109	-	-	4,090,069	581,101
-	549,833	552,608	657,676	3,502,304	5,916,922
-	549,833	552,608	657,676	3,502,304	5,916,922
-	(461,724)	(552,608)	(657,676)	587,765	(5,335,821)
-	1,882,358	-	-	2,003,513	7,080,095
-	-	-	-	-	(6)
-	1,882,358	-	-	2,003,513	7,080,089
-	1,420,634	(552,608)	(657,676)	2,591,278	1,744,268
45,623	7,609,709	10,072,543	3,243,975	35,381,733	33,248,832
<u>\$ 45,623</u>	<u>\$ 9,030,343</u>	<u>\$ 9,519,935</u>	<u>\$ 2,586,299</u>	<u>\$ 37,973,011</u>	<u>\$ 34,993,100</u>

## SEDGWICK COUNTY, KANSAS

### Combining Statement of Net Position Internal Service Funds

March 31, 2021

(with comparative totals for March 31, 2020)

	<u>Fleet Management</u>	<u>Health/Dental/ Life Insurance Reserve</u>	<u>Workers' Compensation Reserve</u>
<b>Assets</b>			
<b>Current assets:</b>			
Cash, including investments	\$ 13,833,575	\$ 11,859,593	\$ 4,604,766
Accounts receivable	-	-	-
Inventories, at cost	190,564	-	-
<b>Total current assets</b>	<u>14,024,139</u>	<u>11,859,593</u>	<u>4,604,766</u>
<b>Noncurrent assets:</b>			
<b>Capital assets:</b>			
Land	40,580	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	32,963,734	-	-
Less accumulated depreciation	(30,775,213)	-	-
<b>Total capital assets (net of accumulated depreciation)</b>	<u>10,548,455</u>	<u>-</u>	<u>-</u>
<b>Total assets</b>	<u>24,572,594</u>	<u>11,859,593</u>	<u>4,604,766</u>
<b>Liabilities</b>			
<b>Current liabilities:</b>			
Accounts payable	22,899	-	55,262
Estimated claims costs payable	-	2,400,000	922,100
<b>Total current liabilities</b>	<u>22,899</u>	<u>2,400,000</u>	<u>977,362</u>
<b>Noncurrent liabilities:</b>			
Estimated claims costs payable	-	-	762,100
<b>Total liabilities</b>	<u>22,899</u>	<u>2,400,000</u>	<u>1,739,462</u>
<b>Net position</b>			
Investment in capital assets	10,548,455	-	-
Unrestricted	14,001,240	9,459,593	2,865,304
<b>Total net position</b>	<u>24,549,695</u>	<u>9,459,593</u>	<u>2,865,304</u>
<b>Total liabilities and net position</b>	<u>\$ 24,572,594</u>	<u>\$ 11,859,593</u>	<u>\$ 4,604,766</u>

Risk Management Reserve	Totals	
	2021	2020
\$ 3,056,561	\$ 33,354,495	\$ 24,739,224
-	-	8,690
-	190,564	195,066
<u>3,056,561</u>	<u>33,545,059</u>	<u>24,942,980</u>
-	40,580	40,580
-	8,319,354	8,319,354
61,232	33,024,966	31,008,870
(61,232)	(30,836,445)	(30,087,522)
<u>-</u>	<u>10,548,455</u>	<u>9,281,282</u>
<u>3,056,561</u>	<u>44,093,514</u>	<u>34,224,262</u>
7,620	85,781	65,620
-	3,322,100	2,100,000
<u>7,620</u>	<u>3,407,881</u>	<u>2,165,620</u>
-	762,100	1,776,300
<u>7,620</u>	<u>4,169,981</u>	<u>3,941,920</u>
-	10,548,455	9,281,282
3,048,941	29,375,078	21,001,060
<u>3,048,941</u>	<u>39,923,533</u>	<u>30,282,342</u>
<u>\$ 3,056,561</u>	<u>\$ 44,093,514</u>	<u>\$ 34,224,262</u>



## SEDGWICK COUNTY, KANSAS

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

#### Internal Service Funds

For the Three Months ended March 31, 2021

(with comparative totals for the three months ended March 31, 2020)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
<b>Operating revenues:</b>			
Charges for services	\$ 1,876,433	\$ 10,795,219	\$ 369,106
Other revenue	11,774	384,866	5,684
<b>Total operating revenues</b>	<u>1,888,207</u>	<u>11,180,085</u>	<u>374,790</u>
<b>Operating expenses:</b>			
Salaries and benefits	233,051	44,936	29,588
Contractual services	86,020	209,744	19,491
Utilities	13,755	-	-
Supplies and fuel	701,308	-	15,682
Administrative charges	58,902	-	-
Depreciation	552,982	-	-
Claims expense	-	7,635,564	460,279
Other	-	-	-
<b>Total operating expenses</b>	<u>1,646,018</u>	<u>7,890,244</u>	<u>525,040</u>
<b>Operating loss</b>	<u>242,189</u>	<u>3,289,841</u>	<u>(150,250)</u>
<b>Nonoperating revenues:</b>			
Gain on sale of assets	286,850	-	-
<b>Total nonoperating revenues</b>	<u>286,850</u>	<u>-</u>	<u>-</u>
<b>Income (loss) before transfers</b>	529,039	3,289,841	(150,250)
<b>Transfers</b>			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
<b>Change in net position</b>	529,039	3,289,841	(150,250)
<b>Net position, beginning of year</b>	<u>24,020,656</u>	<u>6,169,752</u>	<u>3,015,554</u>
<b>Net position, end of period</b>	<u>\$ 24,549,695</u>	<u>\$ 9,459,593</u>	<u>\$ 2,865,304</u>

Risk Management Reserve	Totals	
	2021	2020
\$ 1,515	\$ 13,042,273	\$ 10,872,239
-	402,324	34,177
1,515	13,444,597	10,906,416
38,995	346,570	321,647
457,838	773,093	529,060
-	13,755	13,596
4,880	721,870	743,057
-	58,902	57,765
-	552,982	596,861
54,382	8,150,225	9,195,262
-	-	-
556,095	10,617,397	11,457,248
(554,580)	2,827,200	(550,832)
-	286,850	25,600
-	286,850	25,600
(554,580)	3,114,050	(525,232)
-	-	-
-	-	-
(554,580)	3,114,050	(525,232)
3,603,521	36,809,483	30,807,574
\$ 3,048,941	\$ 39,923,533	\$ 30,282,342

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