

# QUARTER FINANCIAL REPORT

For The Nine Months Ending September 30, 2021



2021



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

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# Executive Summary

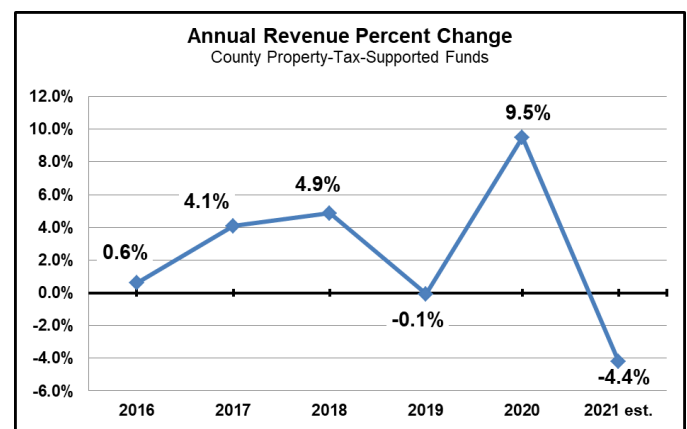
At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the first nine months of 2021, ending September 30, 2021. The information contained in this report is based on unaudited financial statements and excludes adjustments that may be required by the County's auditors at a later date.

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

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

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

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



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

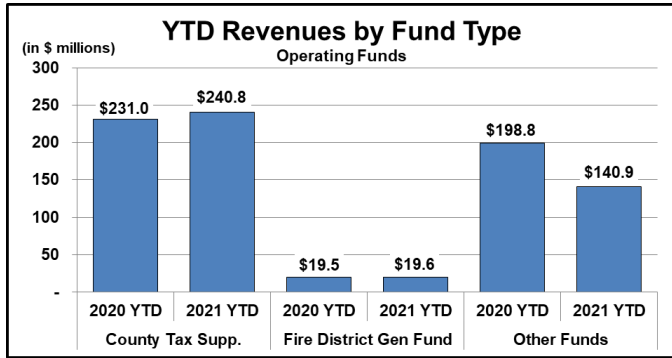
- **Revenues totaled \$240.8 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$9.8 million (4.2 percent) compared to the first three quarters of 2020.
- **Expenditures totaled \$210.0 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$16.4 million (8.5 percent) compared to the first three quarters of 2020.
- **For all County property-tax-supported funds (excluding Fire District 1), ending balances are projected to decrease by \$5.5 million.** The year-end General Fund balance is anticipated to decrease by \$6.7 million (7.0 percent), primarily due to a number of one-time expenditures related to COVID-19 pandemic response as well as temporary staffing service expenditures related to COVID-19. Due to reimbursement of eligible personnel expenses from the County's CARES Act allocation at the end of 2020, sufficient fund balance exists to support this draw-down of fund balance.

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



**Revenue Highlights:**

Revenue collections for all operating funds through the third quarter of 2021 decreased 8.6 percent (\$38.5 million) compared to the same timeframe last year. In County property-tax-supported funds, collections increased \$9.8 million (4.2 percent) compared to the first three quarters of 2020.



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

County property-tax-supported funds revenue collections increased \$9.8 million (4.2 percent) compared to the first three quarters of 2020. The most significant increases occurred in current property taxes (\$6.9 million), local retail sales and use taxes (\$2.3 million), motor vehicle taxes (\$0.9 million), and charges for services (\$0.8 million). The increase in current property taxes is due to an increase in assessed valuation of 4.6 percent for the current budget year (\$6.9 million). The increase in local retail sales and use taxes is due to improving economic conditions (\$2.3 million). The increase in motor vehicle taxes is due to increased consumer spending on vehicles (\$0.9 million). The increase in charges for service is largely due to an increase in revenue for prisoner housing at the Adult Detention Facility (\$1.3 million).

The increases are partially offset by decreases in uses of money and property (\$1.5 million) and medical charges for services (\$0.9 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 (\$2.2 million). The decrease in medical charges for services is primarily due to a drop in call volume and billable incidents in the second and third quarters of 2020, which are reflected in 2021, as claims have now started to mature (\$0.7 million).

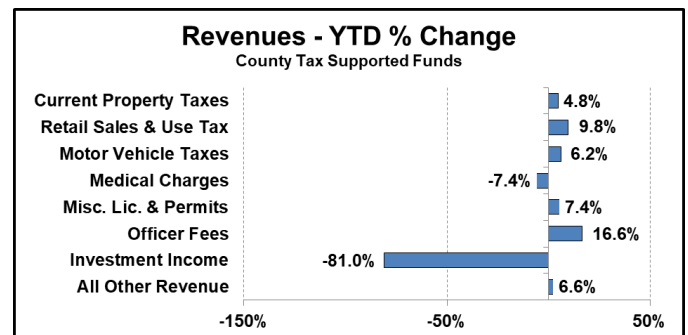
Fire District 1 revenue comes primarily from property taxes. Through the third quarter of 2021, revenue collections of \$19.6 million were \$0.1 million (0.1

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 third quarter of 2021, all other County operating funds decreased \$57.9 million (29.1 percent) compared to the first three quarters of 2020. The most significant decreases occurred in intergovernmental revenue (\$56.0 million) in non-property-tax funds, in reimbursements (\$2.7 million) in internal service funds, and in other revenue (\$1.3 million) in non-property-tax funds. The decrease in intergovernmental revenue is largely due to receiving Federal Coronavirus Aid, Relief, and Economic Security Act (CARES) funding in 2020 (\$100.1 million) offset by the receipt of half of the total County allocation from the Federal American Recovery Plan Act (ARPA) funds (\$50.1 million) in June 2021. The decrease in reimbursements (\$2.7 million) is primarily due to the 2020 claim recovery for hail damage at the Sedgwick County Zoo (\$2.4 million). The decrease other revenue in non-property tax funds is largely due to the Health and Human Services Medicaid Provider Relief received by COMCARE (\$0.9 million) in 2020 for lost revenue due to COVID-19.

The decreases were partially offset by an increase in intergovernmental revenue in enterprise funds (\$9.5 million) and miscellaneous services (\$1.2 million) in internal service funds. The increase in intergovernmental revenue is due to the Shuttered Venue Operating Grant (SVOG) received due to the loss of revenue for the INTRUST Bank Arena due to COVID-19. The increase in miscellaneous revenue is due to a rebate received in 2020 as a result of the contract renewal with United Healthcare in 2019 for the 2020 calendar year (\$0.9 million), and increase in auction proceeds from the sale of equipment on Purplewave (\$0.3 million).

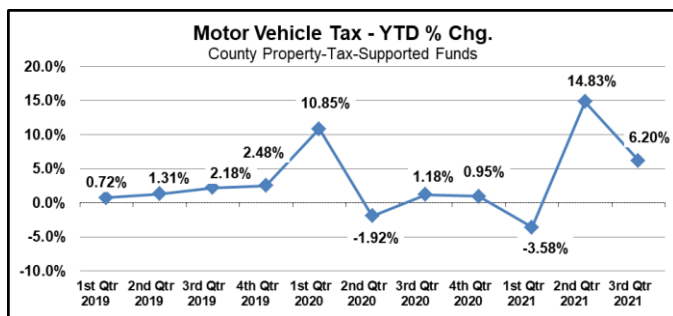
**Key Revenues – Property-Tax-Supported Funds**



Current property tax collections through the third quarter of 2021 increased \$6.9 million (4.8 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 \$2.3 million (9.8 percent), compared to the third quarter of 2020. Collections in three of nine months in 2021 exceeded collections in the same months in 2020.

Motor vehicle tax collections are allocated to each fund with a property tax levy in proportion to the property tax levied during the previous year’s budget. Revenue from this source increased \$0.9 million (6.2 percent), compared to the first three quarters 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 third quarter of 2021, collections decreased \$0.9 million (7.4 percent) when compared to the same timeframe in 2020. The decrease is largely attributable to a decrease in insurance fees (\$0.6 million) and Medicare fees (\$0.4 million) due to a drop in call volume and billable incidents in the second and third quarters of 2020, which are reflected in 2021, as claims have now started to mature.

MABCD licenses and permits revenue increased by \$0.4 million (7.4 percent) compared to the first three quarters of 2020 as a result of an increase in the number of plans submitted and project valuation following a slight decline in 2020 due to the COVID-19 pandemic.

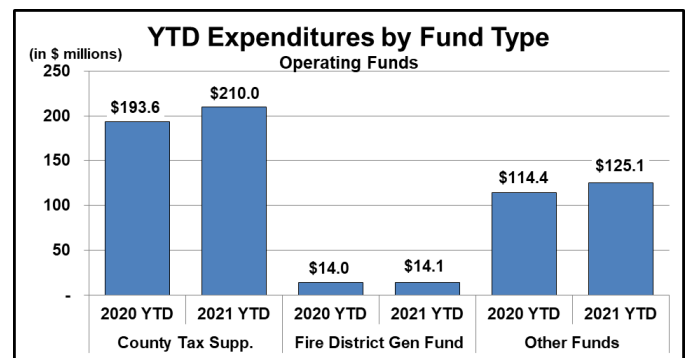
Officer fees increased \$0.7 million (16.6 percent) compared to the first three quarters of 2020 due to increased demand caused by very low mortgage interest rates. Officer fees are a per-page filing fee for documents recorded by the Register of Deeds Office. The fees vary based on the type and length 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 third quarter of 2021, investment income decreased \$2.2 million (81.0 percent), versus the same period of time in 2020, the result of the same low interest rates driving the officer fee increase referenced above.

All other revenue collections increased \$1.4 million (6.6 percent) compared to the first three quarters of 2020.

**Expenditure Highlights:**

Total expenditures for all operating funds increased \$25.3 million (7.8 percent) compared to the first three quarters of 2020. For all County property-tax-supported funds, expenditures increased \$16.4 million (8.5 percent). Increases were recorded in contractuals (\$11.9 million), personnel (\$2.6 million), transfers out (\$1.3 million), and capital improvements (\$1.0 million), which were offset by decreases in commodities (\$0.3 million), debt service (\$0.1 million), and equipment (\$26,163).



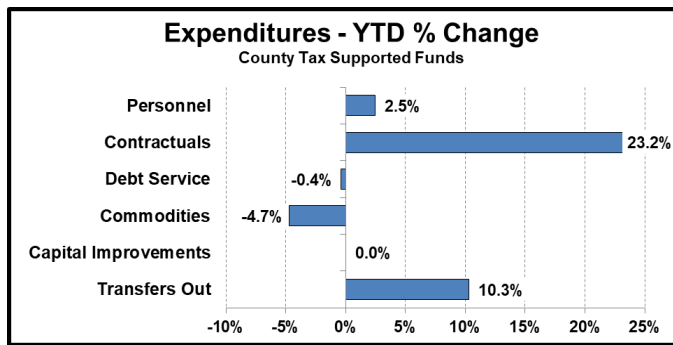
**Year-to-date (YTD) Expenditures by Fund Type**

County property-tax-supported funds’ expenditures increased \$16.4 million (8.5 percent) compared to the first three quarters of 2020.

Fire District 1 expenditures increased \$0.1 million (0.8 percent) compared to the first three quarters of 2020.

All other operating funds’ expenditures increased \$10.7 million (9.4 percent) compared to the first three quarters of 2020.

## Key Expenditures — Property-Tax-Supported Funds



Personnel expenditures increased \$2.6 million (2.5 percent) compared to the first three quarters of 2020, which is primarily due to temporary COVID-19 position costs of \$1.6 million and increases in employer retirement contributions (\$0.7 million).

	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 \$11.9 million (23.2 percent) compared to the same time period in 2020. The increase is primarily due to an increase in temporary employment services (\$9.0 million) by the Division of Finance due to a shopping cart created for temporary COVID-19 employment services for vaccine staffing, as well as expenses for such services. Shopping carts are used through the County's purchasing system, which allows users to commit the amount of budget authority needed to cover the annual cost of a product or a service at any point during the year. Increases were also recorded in cleaning services (\$1.1 million) primarily by the Division of Finance due to shopping carts as well as expenses for cleaning services due to an increased need due to the COVID-19 pandemic, in legal professional services (\$0.6 million) mostly by District Court due to an increase in attorney fees, and an increase in natural gas (\$0.4 million) mostly by the Facilities Department. Additional increases were recorded in management services (\$0.4 million) by departments County-wide, in medical professional services (\$0.3 million) mostly by the Sheriff's Office due to an increased medical contract, and in financial professional services (\$0.1 million) primarily by EMS for billing services.

Debt payments decreased \$0.1 million (0.4 percent) compared to the first three quarters of 2020 due to lower interest costs as the result of the refunding, or refinancing, of the 2010A bond issuance in 2020.

Commodities expenditures decreased \$0.3 million (4.7 percent) compared to the first three quarters of 2020. The decrease is primarily due to a decrease in technology equipment (\$0.3 million) mostly by the Division of Information & Technology (I&T) due to Technology Review Board (TRB) projects completed in 2020.

Capital Improvement expenditures increased \$1.0 million compared to the first three quarters of 2020, due to an increase in facilities improvements for the Main Courthouse first floor Traffic Court remodel.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures decreased a nominal amount, \$26,163 (3.0 percent), compared to the first three quarters of 2020. The decrease is due to an increase in operating equipment (\$0.7 million) mostly by the Sheriff's Office due to radios purchased as part of the radio replacement plan, which was offset by a decrease in technology hardware (\$0.6 million) due to radios purchased by EMS in 2020 and in vehicles (\$0.1 million) by the Department on Aging due to the timing of funds encumbered in 2020.

Transfers to other funds increased \$1.3 million (10.3 percent) compared to the first three quarters of 2020. The increase is due to increases in transfers out for sales tax (\$1.1 million), transfers out for capital projects (\$0.5 million) due to the timing of transfers in 2021 compared to 2020, and transfers out – operating (\$0.1 million) due to a transfer to the capital budget for Flood Control. The increases were offset by a decrease in transfers out for grant matches (\$0.4 million) by the Department of Corrections (\$0.3 million) due to Federal COVID-19 relief funding being utilized for certain expenses as well as salary savings, causing a decrease in the amount needed to be transferred, and by the Department on Aging (\$0.1 million) due to the elimination of match requirements for certain grants as a result of COVID-19 funds received.



*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	\$ 119,702,264	\$ 11,487,837	\$ 22,587,710	\$ 18,033,225	\$ -	\$ -	\$ 171,811,036
Motor vehicle taxes	15,452,083	1,190,027	2,975,169	1,883,129	-	-	21,500,408
Local retail sales & use tax	33,446,863	-	-	-	-	-	33,446,863
All other taxes	271,346	429,263	-	-	3,412,191	-	4,112,800
Licenses & permits	8,228,412	-	16,697	8,486	58,001	-	8,311,596
Intergovernmental	1,180,714	107,994	5,029,386	-	93,057,062	-	99,375,156
Charges for services	14,431,025	-	15,047,648	721,890	21,998,481	48,265,549	100,464,593
Fines & forfeitures	378,357	-	89	-	22,345	-	400,791
Miscellaneous	2,448,650	-	31,133	6,807	125,640	2,452,549	5,064,779
Reimbursements	5,531,833	-	38,874	2,503	108,241	172,525	5,853,976
Uses of money & property	5,018,833	56,420	-	54,668	10,441	54,370	5,194,731
Transfers in & other proceeds	425,925	2,412,817	-	-	485,234	3,429,556	6,753,532
<b>Total</b>	<b>206,516,306</b>	<b>15,684,358</b>	<b>45,726,704</b>	<b>20,710,708</b>	<b>119,277,637</b>	<b>54,374,548</b>	<b>462,290,262</b>
<b>Expenditures</b>							
Personnel	121,703,973	-	22,547,769	15,070,951	74,587,331	1,463,579	235,373,603
Contractual	60,747,398	20,000	20,205,624	1,783,115	53,916,016	45,373,891	182,046,043
Debt Service	-	15,195,387	-	1,041,176	-	-	16,236,563
Commodities	6,470,886	-	1,900,688	754,983	4,862,827	3,697,843	17,687,228
Capital improvements	1,131,191	-	-	-	7,067,297	1,030,000	9,228,488
Capital outlay	1,254,694	-	76,212	224,425	383,075	4,657,729	6,596,135
Transfers to other funds	21,880,323	-	308,438	494,260	1,235,782	-	23,918,803
<b>Total</b>	<b>213,188,464</b>	<b>15,215,387</b>	<b>45,038,731</b>	<b>19,368,910</b>	<b>142,052,328</b>	<b>56,223,043</b>	<b>491,086,863</b>
<b>Net change in fund balance</b>	<b>(6,672,158)</b>	<b>468,972</b>	<b>687,973</b>	<b>1,341,798</b>	<b>(22,774,691)</b>	<b>(1,848,494)</b>	<b>(28,796,601)</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>\$ 89,618,179</b>	<b>\$ 1,506,452</b>	<b>\$ 7,362,056</b>	<b>\$ 8,543,980</b>	<b>\$ 37,001,198</b>	<b>\$ 23,614,488</b>	<b>\$ 167,646,352</b>

### Year-End Fund Balance:

**General Fund:** Expenditures are estimated to exceed revenues by \$6.7 million at year-end, primarily due to a number of one-time expenditures related to COVID-19 pandemic response as well as temporary staffing service expenditures related to COVID-19. Due to reimbursement of eligible personnel expenses from the County's CARES Act allocation at the end of 2020, sufficient fund balance exists to support this draw-down of fund balance.

**Debt Service Funds:** Expenditures from debt service funds are estimated to be \$0.5 million more than revenues. The increase is primarily due to an increase in taxes received.

**Special Revenue Funds–Property Tax Supported:** These funds are expected to increase by \$0.7 million by year-end, primarily due to an increase in the distributions received from the Special City/County Highway Fund.

**Fire District 1:** The fund balance is estimated to increase by \$1.3 million by the end of the year, primarily due to an increase in property taxes received.

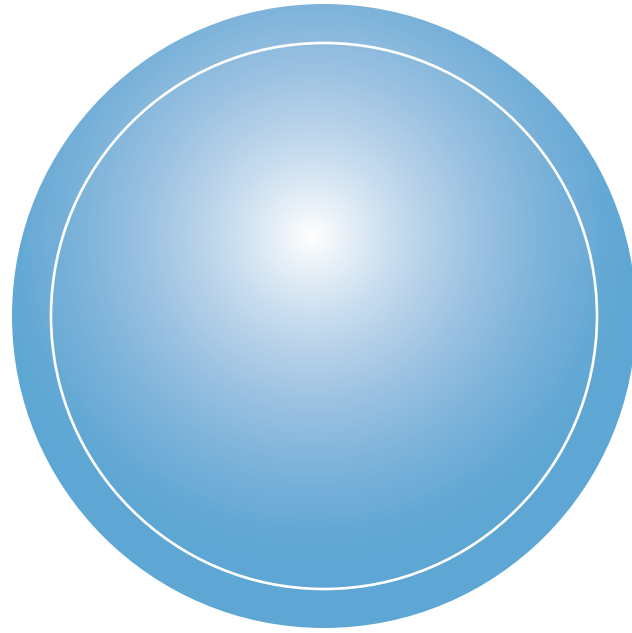
**Special Revenue Funds–Non Property Tax Supported:** These funds are estimated to decrease by \$22.8 million. Funding from the Federal American Rescue Plan Act (ARPA) has been included in these estimates; however, the County has only received half the ARPA funds through the first three quarters of 2021. The estimates include the current approved ARPA spending plan as well as expenditures from Coronavirus Aid, Relief, and Economic Security (CARES) Act funding received in 2020.

**Enterprise and Internal Service Funds:** The fund balances within this fund group are estimated to decrease \$1.8 million by the end of the year. This is primarily due to an increase in insurance proceeds received in the Risk Management fund in 2020 for hail damage at the Sedgwick County Zoo; it is expected that these proceeds will be used to pay for Zoo repair work this year and a significant portion reimbursed with insurance proceeds in 2021.

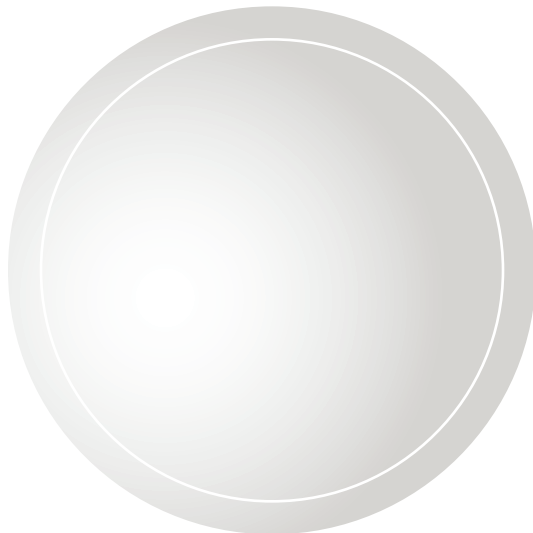
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QUARTER  
FINANCIAL  
REPORT

General Fund



General Fund



2021



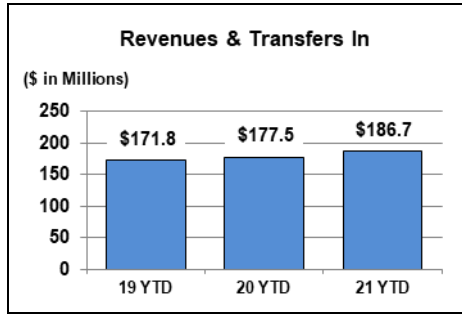
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# General Fund

## Major Revenues

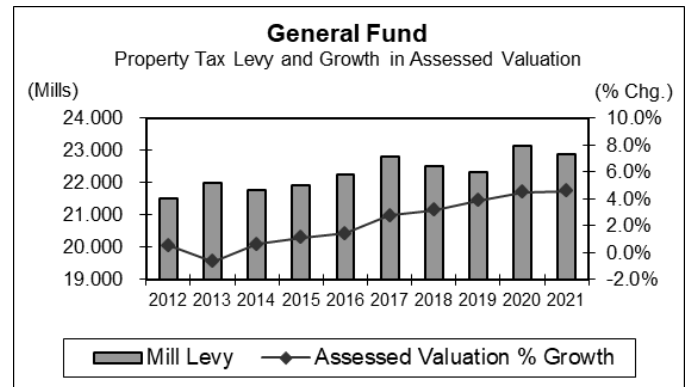


**Total revenues** in the General Fund through the third quarter of 2021 totaled \$186.7 million, an increase of \$9.1 million (5.1 percent) compared to the same timeframe in 2020. Through 2020, the effects of COVID-19 did not have significant impact on revenue collections and the County was able to maintain a healthy financial condition. So far, collections in 2021 have demonstrated an improving economy.

The increase in revenue is largely attributable to increases in current property taxes (\$4.1 million), local retail sales and use taxes (\$2.3 million), charges for services (\$1.9 million), motor vehicle taxes (\$1.1 million), intergovernmental revenue (\$0.6 million), and reimbursements (\$0.5 million). The increase in current property taxes is due to an increase in assessed valuation. The increase in local retail sales and use taxes is due to improving economic conditions. The increase in charges for services is due to an increase in revenue for prisoner housing at the Adult Detention Facility (ADF), an increase in officer fees collected, and an increase in insurance and Medicaid fees. The increase in motor vehicle taxes were due to increased consumer spending on vehicles. The increase in intergovernmental revenue (\$0.6 million) is due to payments received through the Federal Emergency Management Agency (FEMA) for coronavirus disease (COVID-19) related purchases such as hand sanitizer, disinfectant, and face masks, and the increase in reimbursements is due to claim recoveries for the fire in the Main Courthouse, which occurred in January 2020.

Increases were partially offset by decreases in uses of money and property (\$1.6 million). The decrease in uses of money and property is due to a decrease in investment income as result of greatly reduced interest rates.

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



**Property taxes** (current) are the largest revenue source in the General Fund. Through the third quarter of 2021, \$117.2 million in current property taxes had been collected, an increase of \$4.1 million (3.6 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 third quarter of 2021 increased \$2.3 million (9.8 percent), compared to 2020. Collections in six of nine months in 2021 exceeded collections in the same months in 2020. Disbursements from the State typically occur two months after the date of purchase and the numbers in the table below reflect that trend.

Local Retail Sales & Use Tax			
Year-to-Date Comparison			
Month	2020	2021	% Change
January	2,576,055	2,522,637	-2.07%
February	2,925,981	2,836,696	-3.05%
March	2,371,528	2,658,619	12.11%
April	2,305,668	2,312,735	0.31%
May	2,424,093	3,087,183	27.35%
June	2,424,397	2,931,244	20.91%
July	2,599,059	2,990,755	15.07%
August	2,861,437	2,877,865	0.57%
September	2,498,909	3,022,885	20.97%
<b>Total</b>	<b>22,987,128</b>	<b>25,240,622</b>	<b>9.80%</b>

**Motor vehicle tax** collections were \$11.8 million through the third quarter of 2021, an increase of \$1.1 million (9.8 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.

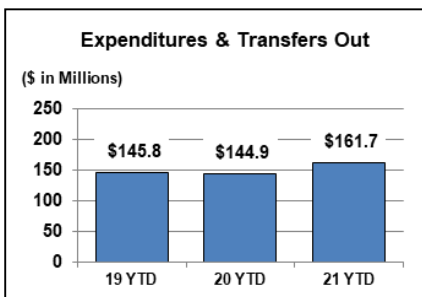
**Intergovernmental** revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with juvenile Corrections programs and from the City of Wichita for the County's portion of the merged code operation, though all revenues are received by the County as the merger is complete. Receipts in this category totaled \$1.1 million, which was \$0.6 million (145.5 percent), more than the first three quarters 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 \$11.4 million collected through the first three quarters of 2021 was \$1.9 million (20.3 percent) more than the same timeframe in 2020, primarily due to an increase in revenue received for prisoner housing fees (\$1.3 million).

**Uses of Money and Property** revenue, which includes investment income, decreased \$1.6 million (25.5 percent) compared to the same time period in 2020. The decrease is due to a decrease in investment income as a result of greatly reduced 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 three quarters of 2021, a nominal amount of revenue (\$3,944) was captured in this category, compared to \$0.7 million revenue during the same time period in 2020.

**Major Expenditures**



Actual year-to-date expenditures for the first three quarters of 2021 increased \$16.8 million compared to the same time period in 2020. Increases were recorded

in contractals (\$11.5 million), personnel (\$2.4 million), transfers out (\$1.4 million), capital improvements (\$1.0 million), and equipment (\$0.6 million) which was partially offset by a decrease in commodities (\$0.1 million).

**Personnel** costs increased \$2.4 million (2.7 percent) compared to the same timeframe in 2020. The increase is mostly attributable to temporary positions to assist with COVID-19 response.

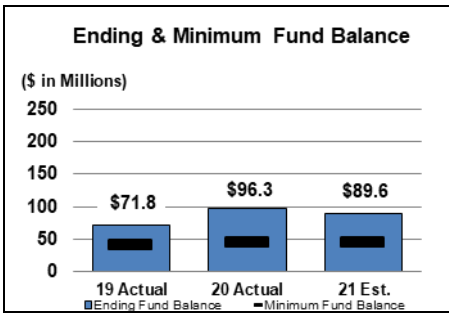
General Fund Detailed Personnel Expenditures				
Category	Year-End Comparison			% Change
	2020	2021		
Salaries and Wages	\$ 59,361,655	\$ 59,932,518		0.96%
Overtime	2,765,862	3,123,926		12.95%
Bonus Payment	463,763	-		-100.00%
Allowances	55,601	52,063		-6.36%
FICA - OASDI	3,762,273	4,076,174		8.34%
FICA - HI	881,093	955,781		8.48%
Health/Dental Ins.	14,216,420	14,551,912		2.36%
Retirement	7,403,258	8,010,638		8.20%
Workers' Comp.	697,295	743,671		6.65%
Unemployment Tax	56,108	60,938		8.61%
Vac. Sell as Benefits	95,846	158,021		64.87%
Donated Leave	3,256	10,289		215.96%
Wireless Allowance	93,519	95,259		1.86%
Flex Spending Contr.	48,149	46,430		-3.57%
Call Back/On Call	64,560	67,715		4.89%
<b>Total</b>	<b>\$ 89,968,659</b>	<b>\$ 91,885,335</b>		<b>2.13%</b>

**Contractual services** expenditures increased \$11.5 million (31.4 percent) through the third quarter of 2021, compared to the same timeframe in 2020. The increase is primarily due to an increase in temporary employment services (\$9.0 million) by the Division of Finance partially due to a shopping cart created for temporary COVID employment services, as well as expenses for such services. Increases were also recorded in cleaning services (\$1.1 million) primarily by the Division of Finance due to shopping carts as well as expenses for cleaning services due to an increased need due to the COVID-19 pandemic, in legal professional services (\$0.6 million) primarily by District Court due to increased attorney fees paid out, in management services (\$0.4 million) by departments County-wide, in medical professional services (\$0.3 million) primarily by the Sheriff's Office due to an increase in the medical contract, and in other professional services (\$0.1 million) primarily by the Division of Finance due to miscellaneous charges primarily related to COVID-19 response efforts.

**Commodity** expenditures decreased \$0.1 million (1.6 percent) through the third quarter of 2021 compared to the same timeframe in 2020. The decrease is primarily due to a decrease in medical supplies purchased by the Division of Finance related to COVID-19 response efforts (\$0.3 million).

**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**



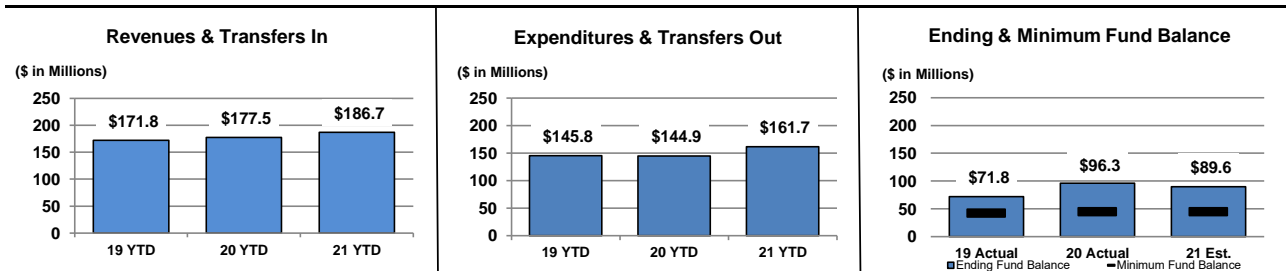
The General Fund 2021 beginning budgetary fund balance of \$96.3 million is estimated to decrease by \$6.7 million (7.0 percent) by the end of 2021, primarily due to increased costs associated with COVID-19.

# 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 September 2021 increased \$9.1 million versus the same time period in 2020, specifically in current property taxes (\$4.1 million), local retail sales and use taxes (\$2.3 million), charges for services (\$1.9 million), motor vehicle taxes (\$1.1 million), intergovernmental revenue (\$0.6 million), and reimbursements (\$0.5 million). The increase in current property taxes is due to an increase in assessed valuation. The increase in local retail sales and use taxes is due to improving economic conditions. The increase in charges for services is due to an increase in revenue for prisoner housing at the Adult Detention Facility (ADF), an increase in officer fees collected, and an increase in insurance and Medicaid fees. The increase in motor vehicle taxes is due to increased consumer spending on vehicles. The increase in intergovernmental revenue (\$0.6 million) is due to payments received through the Federal Emergency Management Agency (FEMA) for coronavirus disease (COVID-19) related purchases such as hand sanitizer, disinfectant, and face masks, and the increase in reimbursements were due to recovery of claims for the fire in the Main Courthouse, which occurred in January of 2020. Increases were partially offset by decreases in uses of money and property (\$1.6 million). The decrease in uses of money and property is due to a decrease in investment income as a result of a decrease in interest rates.

Expenditures increased \$16.8 million compared to the same time period in 2020, specifically in contractals (\$11.5 million), personnel (\$2.4 million), transfers out (\$1.4 million), capital improvements (\$1.0 million), and equipment (\$0.6 million). The increase in contractals is largely due to an increase in temporary staffing positions due to COVID-19 as well as an increase in cleaning services. The increase in personnel is due to an increase in salaries, wages, and associated taxes, largely due to COVID-19 temporary positions. The increase in transfers out is due to an increase in cash funded capital improvement projects in 2021 compared to 2020. The increase in capital improvements is due to increases in facilities improvement and in design/architectural engineering. The increase in equipment is due to an increase in operating equipment. The increases were partially offset by a decrease in commodities (\$0.1 million) due to the 2020 purchase of medical supplies in response to the COVID-19 pandemic.



## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending September 30, 2021, with comparative actuals ending September 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of Sept. 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	\$ 113,099,293	\$ 115,860,797	\$ 115,860,797	\$ 117,155,463	\$ 117,335,181	\$ 1,474,385
Back Prop. Taxes & Ref. Warrants	1,933,906	2,360,627	2,360,627	2,137,937	2,367,083	6,455
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	10,784,883	12,773,924	12,773,924	11,839,422	15,452,083	2,678,160
Local Retail Sales & Use Tax	22,987,128	27,811,885	27,811,885	25,240,622	33,446,863	5,634,978
All Other Taxes	228,691	399,279	399,279	182,984	271,346	(127,933)
Licenses & Permits	5,648,548	8,470,351	8,470,351	6,038,546	8,228,412	(241,939)
Intergovernmental	435,215	657,704	657,704	1,068,509	1,180,714	523,010
Charges for Services	9,438,695	14,199,436	14,199,436	11,351,957	14,431,025	231,589
Fines & Forfeitures	122,961	119,779	119,779	331,089	378,357	258,578
Miscellaneous	1,766,328	2,408,457	2,408,457	1,983,384	2,448,650	40,193
Reimbursements	4,224,877	5,934,149	5,934,149	4,699,773	5,531,833	(402,316)
Uses of Money & Property	6,195,916	7,532,186	7,532,186	4,616,488	5,018,833	(2,513,353)
Transfers In & Other Proceeds	679,135	-	-	3,944	425,925	425,925
<b>Total Revenues &amp; Transfers In</b>	<b>177,545,577</b>	<b>198,528,574</b>	<b>198,528,574</b>	<b>186,650,118</b>	<b>206,516,306</b>	<b>7,987,732</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 89,504,896	\$ 126,934,259	\$ 128,489,387	\$ 91,885,335	\$ 121,703,973	\$ (6,785,414)
Contractuals	36,771,993	71,752,724	67,672,342	48,308,613	60,747,398	(6,924,945)
Debt Service	-	-	-	-	-	-
Commodities	5,472,081	7,253,819	8,589,459	5,382,659	6,470,886	(2,118,572)
Capital Improvement	-	1,391,145	1,036,113	983,319	1,131,191	95,078
Capital Outlay	303,972	1,454,694	1,455,694	948,101	1,254,694	(201,000)
Transfers Out	12,852,303	16,272,794	17,816,439	14,224,620	21,880,323	4,063,884
<b>Total Expenditures &amp; Transfers Out</b>	<b>144,905,245</b>	<b>225,059,434</b>	<b>225,059,434</b>	<b>161,732,649</b>	<b>213,188,464</b>	<b>(11,870,970)</b>
<b>Net Change in Fund Balance</b>	<b>32,640,333</b>	<b>(26,530,860)</b>	<b>(26,530,860)</b>	<b>24,917,469</b>	<b>(6,672,158)</b>	<b>(3,883,238)</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>\$ 104,424,378</b>	<b>\$ 69,759,477</b>	<b>\$ 69,759,477</b>	<b>\$ 121,207,806</b>	<b>\$ 89,618,179</b>	<b>\$ (3,883,238)</b>



# General Fund

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

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

	2020 YTD		2021 YTD		Fiscal Year Estimates As of Sept. 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	606,314	829,700	829,700	610,185	768,164	(61,535)
Contractuals	42,902	106,419	106,419	37,958	74,818	(31,601)
Debt Service	-	-	-	-	-	-
Commodities	2,239	18,381	18,381	6,991	12,879	(5,502)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Commission</b>	<b>651,455</b>	<b>954,500</b>	<b>954,500</b>	<b>655,134</b>	<b>855,862</b>	<b>(98,638)</b>
<b>County Manager</b>						
Personnel	1,140,916	1,884,511	1,867,931	1,174,725	1,773,389	(94,542)
Contractuals	246,733	224,225	304,315	242,141	267,269	(37,046)
Debt Service	-	-	-	-	-	-
Commodities	8,457	45,110	40,100	4,469	30,788	(9,312)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Manager</b>	<b>1,396,106</b>	<b>2,153,846</b>	<b>2,212,346</b>	<b>1,421,334</b>	<b>2,071,445</b>	<b>(140,901)</b>
<b>County Counselor</b>						
Personnel	975,282	1,362,730	1,362,730	966,677	1,238,480	(124,250)
Contractuals	190,208	330,300	344,250	273,474	286,924	(57,326)
Debt Service	-	-	-	-	-	-
Commodities	3,938	45,898	31,948	16,294	33,040	1,092
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Counselor</b>	<b>1,169,428</b>	<b>1,738,928</b>	<b>1,738,928</b>	<b>1,256,445</b>	<b>1,558,444</b>	<b>(180,483)</b>
<b>County Clerk</b>						
Personnel	823,326	1,234,767	1,234,767	869,525	1,112,942	(121,825)
Contractuals	4,403	17,600	17,600	6,407	13,651	(3,949)
Debt Service	-	-	-	-	-	-
Commodities	3,566	9,460	9,460	2,939	6,590	(2,870)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Clerk</b>	<b>831,296</b>	<b>1,261,827</b>	<b>1,261,827</b>	<b>878,871</b>	<b>1,133,183</b>	<b>(128,644)</b>
<b>Register of Deeds</b>						
Personnel	815,408	1,129,624	1,129,624	852,017	1,099,416	(30,208)
Contractuals	1,632	17,530	17,530	4,179	5,600	(11,930)
Debt Service	-	-	-	-	-	-
Commodities	5,908	24,735	24,735	9,168	9,385	(15,350)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Register of Deeds</b>	<b>822,947</b>	<b>1,171,889</b>	<b>1,171,889</b>	<b>865,364</b>	<b>1,114,401</b>	<b>(57,489)</b>
<b>Election Commissioner</b>						
Personnel	847,362	874,953	874,953	532,640	685,256	(189,697)
Contractuals	489,429	582,023	582,023	451,521	543,393	(38,631)
Debt Service	-	-	-	-	-	-
Commodities	73,335	84,157	84,157	51,653	60,292	(23,865)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Election Commissioner</b>	<b>1,410,126</b>	<b>1,541,133</b>	<b>1,541,133</b>	<b>1,035,814</b>	<b>1,288,941</b>	<b>(252,192)</b>

# General Fund

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

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

	2020 YTD		2021 YTD		Fiscal Year Estimates As of Sept. 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	951,316	1,396,252	1,396,252	1,016,095	1,323,940	(72,312)
Contractuals	82,435	132,000	165,766	135,927	154,474	(11,292)
Debt Service	-	-	-	-	-	-
Commodities	12,542	39,605	29,605	19,126	25,987	(3,618)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Division of Human Resources</b>	<b>1,046,294</b>	<b>1,567,857</b>	<b>1,591,623</b>	<b>1,171,148</b>	<b>1,504,401</b>	<b>(87,222)</b>
<b>Division of Finance</b>						
Personnel	2,398,467	3,005,125	4,804,732	3,761,475	4,585,949	(218,784)
Contractuals	1,355,870	1,048,590	13,221,048	11,757,232	12,645,185	(575,862)
Debt Service	-	-	-	-	-	-
Commodities	921,053	104,053	1,202,295	1,008,539	1,109,890	(92,405)
Capital Improvements	-	-	1,029,693	978,303	1,124,774	95,081
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Division of Finance</b>	<b>4,675,391</b>	<b>4,157,768</b>	<b>20,257,768</b>	<b>17,505,549</b>	<b>19,465,798</b>	<b>(791,970)</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	240	3,429,556	2,029,888
<b>Total Budgeted Transfers</b>	<b>-</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>240</b>	<b>3,429,556</b>	<b>1,929,556</b>
<b>Contingency Reserves</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	22,350,000	7,003,631	-	1,249,029	(5,754,602)
Debt Service	-	-	-	-	-	-
Commodities	-	800,000	724,400	-	-	(724,400)
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>7,928,031</b>	<b>-</b>	<b>1,249,029</b>	<b>(6,679,002)</b>
<b>County Appraiser</b>						
Personnel	3,355,674	4,664,769	4,632,369	3,377,692	4,339,034	(293,335)
Contractuals	133,150	228,023	260,423	152,544	199,319	(61,104)
Debt Service	-	-	-	-	-	-
Commodities	42,079	84,797	84,797	53,793	72,295	(12,502)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Appraiser</b>	<b>3,530,902</b>	<b>4,977,589</b>	<b>4,977,589</b>	<b>3,584,029</b>	<b>4,610,648</b>	<b>(366,942)</b>
<b>County Treasurer</b>						
Personnel	887,044	1,199,989	1,199,989	893,302	1,135,988	(64,002)
Contractuals	29,354	68,750	68,750	38,830	39,299	(29,451)
Debt Service	-	-	-	-	-	-
Commodities	22,588	86,626	86,626	27,656	70,628	(15,998)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total County Treasurer</b>	<b>938,987</b>	<b>1,355,365</b>	<b>1,355,365</b>	<b>959,787</b>	<b>1,245,915</b>	<b>(109,451)</b>

# General Fund

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

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

	2020 YTD		2021 YTD		Fiscal Year Estimates As of Sept. 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>General Government (Continued)</b>						
<b>Metropolitan Area Planning Dept.</b>						
Personnel	-	-	-	-	-	-
Contractuals	494,523	663,910	663,910	497,933	663,910	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Metropolitan Area Plann. Dept.</b>	<b>494,523</b>	<b>663,910</b>	<b>663,910</b>	<b>497,933</b>	<b>663,910</b>	<b>-</b>
<b>Facilities Department</b>						
Personnel	1,702,717	2,638,461	2,568,631	1,740,243	2,232,481	(336,150)
Contractuals	3,006,949	4,388,912	4,359,912	3,603,313	4,347,468	(12,444)
Debt Service	-	-	-	-	-	-
Commodities	446,086	563,125	660,555	594,513	606,284	(54,271)
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>5,204,904</b>	<b>7,954,833</b>	<b>7,954,833</b>	<b>6,302,404</b>	<b>7,551,968</b>	<b>(402,865)</b>
<b>Central Services</b>						
Personnel	1,055,120	1,431,679	1,431,679	1,040,496	1,276,557	(155,122)
Contractuals	97,165	109,570	108,988	30,868	67,655	(41,333)
Debt Service	-	-	-	-	-	-
Commodities	705,056	1,094,966	1,095,548	864,594	929,765	(165,782)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Central Services</b>	<b>1,857,341</b>	<b>2,636,214</b>	<b>2,636,214</b>	<b>1,935,958</b>	<b>2,273,977</b>	<b>(362,237)</b>
<b>Division of Information &amp; Technology</b>						
Personnel	5,439,448	7,465,934	7,366,878	5,486,791	7,127,717	(239,161)
Contractuals	3,107,079	3,445,872	3,611,769	3,128,042	3,296,801	(314,968)
Debt Service	-	-	-	-	-	-
Commodities	651,221	164,800	173,559	145,831	161,034	(12,525)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	173,861	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Division of Info. &amp; Tech.</b>	<b>9,371,608</b>	<b>11,076,606</b>	<b>11,152,206</b>	<b>8,760,664</b>	<b>10,585,551</b>	<b>(566,654)</b>
<b>Public Safety</b>						
<b>Office of the Medical Director</b>						
Personnel	336,542	449,818	449,818	428,161	458,033	8,215
Contractuals	46,669	46,644	46,644	23,294	46,036	(608)
Debt Service	-	-	-	-	-	-
Commodities	9,533	15,391	15,391	8,801	11,876	(3,515)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Office of the Medical Director</b>	<b>392,744</b>	<b>511,853</b>	<b>511,853</b>	<b>460,256</b>	<b>515,945</b>	<b>4,092</b>
<b>Emergency Communications</b>						
Personnel	4,580,582	6,538,841	6,538,841	4,301,276	5,942,228	(596,613)
Contractuals	46,954	49,826	49,826	38,075	53,289	3,464
Debt Service	-	-	-	-	-	-
Commodities	44,266	90,947	90,947	31,605	53,620	(37,327)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Emergency Communications</b>	<b>4,671,801</b>	<b>6,679,614</b>	<b>6,679,614</b>	<b>4,370,956</b>	<b>6,049,137</b>	<b>(630,477)</b>

# General Fund

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

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

	2020 YTD			2021 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Sept. 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Public Safety (Continued)</b>						
<b>Emergency Management</b>						
Personnel	140,894	264,413	264,413	202,680	261,016	(3,397)
Contractuals	101,151	153,310	129,310	80,270	129,970	661
Debt Service	-	-	-	-	-	-
Commodities	11,251	17,860	41,860	17,878	19,321	(22,539)
Capital Improvements	-	110,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	110,000	-	110,000	110,000	110,000	-
<b>Total Emergency Management</b>	<b>363,296</b>	<b>545,583</b>	<b>545,583</b>	<b>410,828</b>	<b>520,307</b>	<b>(25,276)</b>
<b>Reg. Forensic Science Center</b>						
Personnel	2,434,238	3,663,078	3,662,464	2,507,579	3,468,131	(194,333)
Contractuals	337,272	407,940	469,665	407,399	430,847	(38,818)
Debt Service	-	-	-	-	-	-
Commodities	326,476	391,950	389,914	347,166	376,075	(13,839)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total RFSC</b>	<b>3,097,986</b>	<b>4,462,967</b>	<b>4,522,042</b>	<b>3,262,144</b>	<b>4,275,053</b>	<b>(246,989)</b>
<b>Department of Corrections</b>						
Personnel	7,635,988	11,442,056	11,442,056	7,445,233	9,464,325	(1,977,731)
Contractuals	983,492	1,311,447	1,294,557	853,549	1,082,084	(212,472)
Debt Service	-	-	-	-	-	-
Commodities	506,527	899,190	916,080	486,962	607,134	(308,946)
Capital Improvements	-	366,253	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	520,877	825,000	1,191,253	415,145	415,145	(776,108)
<b>Total Department of Corrections</b>	<b>9,646,884</b>	<b>14,843,945</b>	<b>14,843,945</b>	<b>9,200,889</b>	<b>11,568,689</b>	<b>(3,275,257)</b>
<b>Sheriff's Office</b>						
Personnel	33,076,422	45,475,731	45,450,732	33,400,251	45,524,583	73,851
Contractuals	9,229,307	14,741,382	14,613,387	9,546,871	14,748,001	134,615
Debt Service	-	-	-	-	-	-
Commodities	686,398	733,341	886,335	599,747	725,668	(160,667)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	147,236	1,229,363	1,229,363	948,101	1,229,363	(0)
Transfers Out	9,928	20,366	20,366	11,532	20,366	-
<b>Total Sheriff's Office</b>	<b>43,149,291</b>	<b>62,200,183</b>	<b>62,200,183</b>	<b>44,506,502</b>	<b>62,247,981</b>	<b>47,799</b>
<b>District Attorney</b>						
Personnel	8,388,818	12,168,355	12,168,355	8,809,940	11,684,505	(483,849)
Contractuals	427,312	573,192	573,342	457,247	572,092	(1,250)
Debt Service	-	-	-	-	-	-
Commodities	55,689	158,646	193,524	86,134	187,774	(5,750)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total District Attorney</b>	<b>8,871,818</b>	<b>12,900,193</b>	<b>12,935,221</b>	<b>9,353,321</b>	<b>12,444,371</b>	<b>(490,850)</b>
<b>District Court</b>						
Personnel	33,487	64,700	64,700	39,423	51,344	(13,355)
Contractuals	1,944,960	3,003,995	3,003,995	2,614,478	2,946,478	(57,517)
Debt Service	-	-	-	-	-	-
Commodities	390,040	444,047	444,027	277,207	442,887	(1,140)
Capital Improvements	-	5,000	5,020	5,016	5,017	(3)
Capital Outlay	-	25,331	25,331	-	25,331	-
Transfers Out	-	-	-	-	-	-
<b>Total District Court</b>	<b>2,368,487</b>	<b>3,543,073</b>	<b>3,543,073</b>	<b>2,936,125</b>	<b>3,471,057</b>	<b>(72,016)</b>



# General Fund

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

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

	2020 YTD		2021 YTD		Fiscal Year Estimates As of Sept. 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	486,830	582,383	582,383	346,754	582,383	-
Debt Service	-	-	-	-	-	-
Commodities	(470)	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Crime Prevention Fund</b>	<b>486,360</b>	<b>582,383</b>	<b>582,383</b>	<b>346,754</b>	<b>582,383</b>	<b>-</b>
<b>MABCD</b>						
Personnel	2,263,851	3,340,271	3,340,271	2,278,579	2,922,504	(417,767)
Contractuals	3,471,014	4,403,061	4,403,061	3,492,362	5,214,860	811,799
Debt Service	-	-	-	-	-	-
Commodities	38,978	190,148	190,148	36,544	83,688	(106,460)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	(17,124)	-	-	-	-	-
Transfers Out	94,256	88,646	88,646	-	88,646	(0)
<b>Total MABCD</b>	<b>5,850,975</b>	<b>8,022,126</b>	<b>8,022,126</b>	<b>5,807,484</b>	<b>8,309,698</b>	<b>287,572</b>
<b>Courthouse Police</b>						
Personnel	903,275	1,411,864	1,410,864	995,598	1,261,017	(149,848)
Contractuals	10,183	19,000	19,000	13,484	18,615	(385)
Debt Service	-	-	-	-	-	-
Commodities	2,093	22,100	22,100	4,353	11,687	(10,413)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	1,000	-	-	(1,000)
Transfers Out	-	-	-	-	-	-
<b>Total Courthouse Police</b>	<b>915,551</b>	<b>1,452,964</b>	<b>1,452,964</b>	<b>1,013,434</b>	<b>1,291,319</b>	<b>(161,645)</b>
<b>Public Works</b>						
<b>Budget Transfers - Local Sales Tax</b>						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	11,493,564	13,905,943	13,905,943	12,620,311	16,723,432	2,817,489
<b>Total Budget Transfers</b>	<b>11,493,564</b>	<b>13,905,943</b>	<b>13,905,943</b>	<b>12,620,311</b>	<b>16,723,432</b>	<b>2,817,489</b>
<b>Drainage</b>						
Personnel	388,703	512,544	512,544	398,329	511,738	(805)
Contractuals	1,380,156	1,565,559	1,408,059	1,309,618	1,404,820	(3,239)
Debt Service	-	-	-	-	-	-
Commodities	4,256	5,000	5,000	4,309	4,808	(192)
Capital Improvements	-	500,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	500,000	-	657,500	657,500	657,500	-
<b>Total Drainage</b>	<b>2,273,116</b>	<b>2,583,102</b>	<b>2,583,102</b>	<b>2,369,757</b>	<b>2,578,866</b>	<b>(4,236)</b>

# General Fund

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

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

	2020 YTD			2021 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Sept. 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Public Works (Continued)</b>						
<b>Environmental Resources</b>						
Personnel	60,588	80,889	80,889	59,256	77,209	(3,681)
Contractuals	41,196	49,331	49,331	44,027	45,485	(3,846)
Debt Service	-	-	-	-	-	-
Commodities	619	4,331	4,331	705	1,181	(3,150)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Environmental Resources</b>	<b>102,403</b>	<b>134,551</b>	<b>134,551</b>	<b>103,988</b>	<b>123,875</b>	<b>(10,677)</b>
<b>Health &amp; Human Services</b>						
<b>COMCARE</b>						
Personnel	645,804	1,249,500	1,249,500	714,082	926,523	(322,977)
Contractuals	208,763	290,210	290,210	233,645	243,714	(46,496)
Debt Service	-	-	-	-	-	-
Commodities	104,889	141,246	141,246	81,309	130,297	(10,949)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	7,385	7,385	-	-	(7,385)
<b>Total COMCARE</b>	<b>959,457</b>	<b>1,688,341</b>	<b>1,688,341</b>	<b>1,029,036</b>	<b>1,300,535</b>	<b>(387,806)</b>
<b>CDDO</b>						
Personnel	-	-	-	-	-	-
Contractuals	1,873,903	1,956,590	1,956,590	1,616,715	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>1,616,715</b>	<b>1,956,590</b>	<b>-</b>
<b>Department on Aging</b>						
Personnel	-	107,467	107,467	60,160	73,079	(34,388)
Contractuals	428,559	403,813	403,813	379,906	387,467	(16,346)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	74,526	25,786	25,786	-	25,786	-
<b>Total Department on Aging</b>	<b>503,084</b>	<b>537,066</b>	<b>537,066</b>	<b>440,065</b>	<b>486,332</b>	<b>(50,734)</b>
<b>Health Department</b>						
Personnel	2,623,028	3,773,111	3,773,111	2,651,642	3,523,442	(249,669)
Contractuals	569,080	789,973	956,492	693,772	765,561	(190,930)
Debt Service	-	-	-	-	-	-
Commodities	196,449	743,735	737,216	387,996	456,934	(280,282)
Capital Improvements	-	45,557	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	45,557	45,557	45,557	-
<b>Total Health Department</b>	<b>3,388,557</b>	<b>5,352,376</b>	<b>5,512,376</b>	<b>3,778,967</b>	<b>4,791,495</b>	<b>(720,881)</b>
<b>Culture &amp; Recreation</b>						
<b>Sedgwick County Parks Dept.</b>						
Personnel	346,097	549,812	549,812	371,534	470,890	(78,923)
Contractuals	219,714	307,988	292,988	214,308	295,641	2,653
Debt Service	-	-	-	-	-	-
Commodities	196,642	220,674	235,674	206,887	228,523	(7,151)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	(0)	-	-	-	(0)	(0)
Transfers Out	-	-	-	-	-	-
<b>Total Sedgwick County Parks Dept.</b>	<b>762,453</b>	<b>1,078,474</b>	<b>1,078,474</b>	<b>792,729</b>	<b>995,053</b>	<b>(83,421)</b>

# General Fund

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

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

	2020 YTD		2021 YTD		Fiscal Year Estimates As of Sept. 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>Sedgewick County Zoo</b>						
Personnel	4,453,201	6,477,216	6,477,216	4,723,792	6,154,610	(322,606)
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 Sedgewick County Zoo</b>	<b>6,853,421</b>	<b>8,677,216</b>	<b>8,677,216</b>	<b>6,923,792</b>	<b>8,354,610</b>	<b>(322,606)</b>
<b>Exploration Place</b>						
Personnel	149,829	186,197	186,197	130,952	170,510	(15,687)
Contractuals	1,906,490	2,033,943	2,033,943	1,932,246	2,049,630	15,687
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Exploration Place</b>	<b>2,056,318</b>	<b>2,220,140</b>	<b>2,220,140</b>	<b>2,063,198</b>	<b>2,220,140</b>	<b>(0)</b>
<b>Community Programs</b>						
Personnel	-	-	-	-	-	-
Contractuals	312,472	367,472	377,472	377,472	377,472	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Community Programs</b>	<b>312,472</b>	<b>367,472</b>	<b>377,472</b>	<b>377,472</b>	<b>377,472</b>	<b>-</b>
<b>Community Development</b>						
<b>Extension Council</b>						
Personnel	-	-	-	-	-	-
Contractuals	619,111	825,481	825,481	619,111	825,481	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Extension Council</b>	<b>619,111</b>	<b>825,481</b>	<b>825,481</b>	<b>619,111</b>	<b>825,481</b>	<b>-</b>
<b>Economic Development</b>						
Personnel	38,439	59,901	59,901	45,006	58,975	(926)
Contractuals	409,516	1,809,335	709,335	408,528	469,291	(240,044)
Debt Service	-	-	-	-	-	-
Commodities	377	9,500	9,500	(113)	554	(8,946)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Economic Development</b>	<b>448,332</b>	<b>1,878,736</b>	<b>778,736</b>	<b>453,420</b>	<b>528,819</b>	<b>(249,917)</b>
<b>Community Programs</b>						
Personnel	-	-	-	-	-	-
Contractuals	35,838	46,795	46,795	45,117	46,795	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Community Programs</b>	<b>35,838</b>	<b>46,795</b>	<b>46,795</b>	<b>45,117</b>	<b>46,795</b>	<b>-</b>

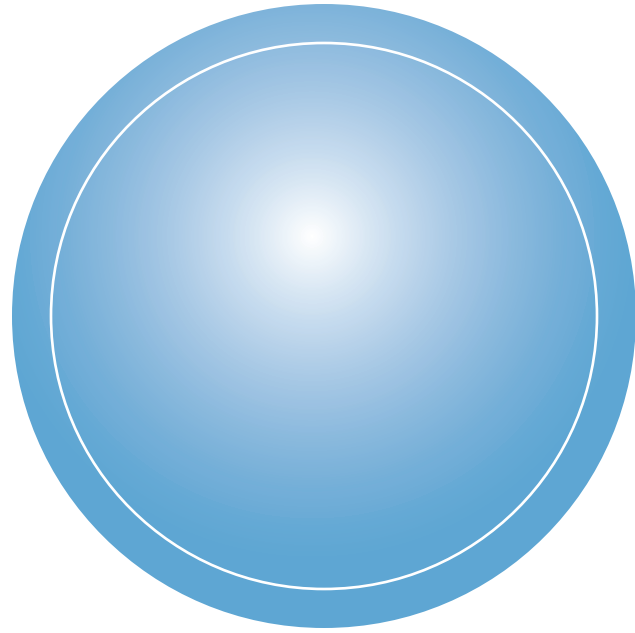
# General Fund

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

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

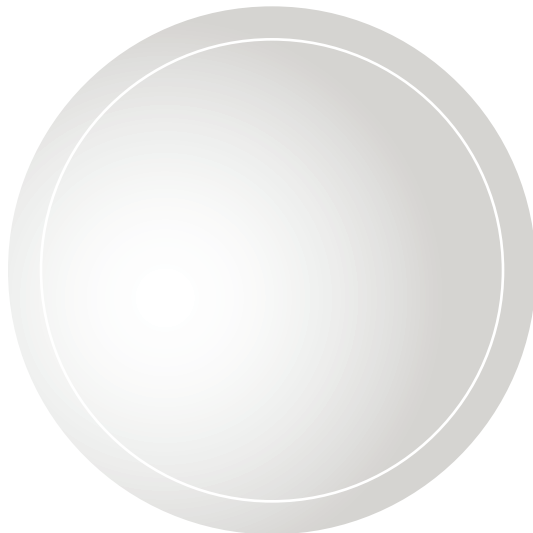
	2020 YTD		2021 YTD		Fiscal Year Estimates As of Sept. 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Total Expenditures & Transfers Out	144,898,531	225,059,434	225,059,434	161,733,043	213,188,464	(11,870,970)
Net Change in Fund Balance	32,640,333	(26,530,860)	(26,530,860)	24,917,469	(6,672,158)	(3,883,238)
Actual Fund Balance, Beginning of Year	71,784,045	96,290,337	96,290,337	96,290,337	96,290,337	-
Ending Fund Balance	\$ 104,424,378	\$ 69,759,477	\$ 69,759,477	\$ 121,207,806	\$ 89,618,179	\$ (3,883,238)

QUARTER  
FINANCIAL  
REPORT



Budgetary Accounts

Budgetary Accounts



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

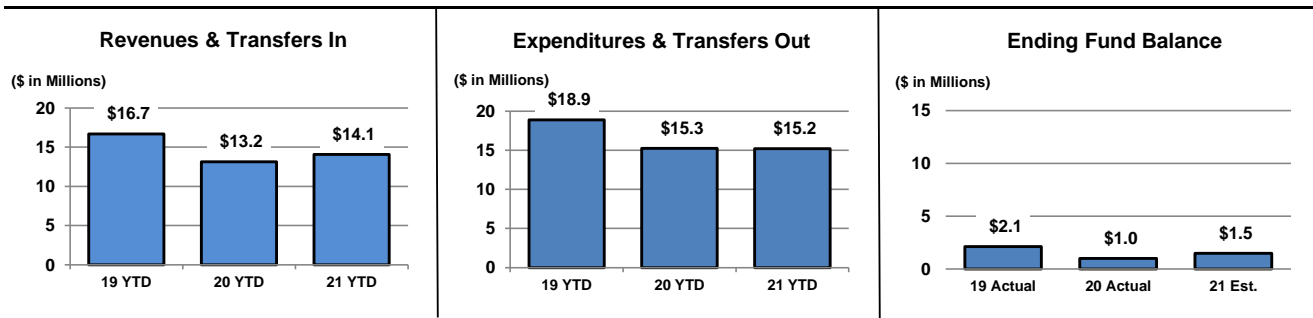
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## Bond and Interest

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 WSU Tech in the General Fund. The arrangement ended in 2018.



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

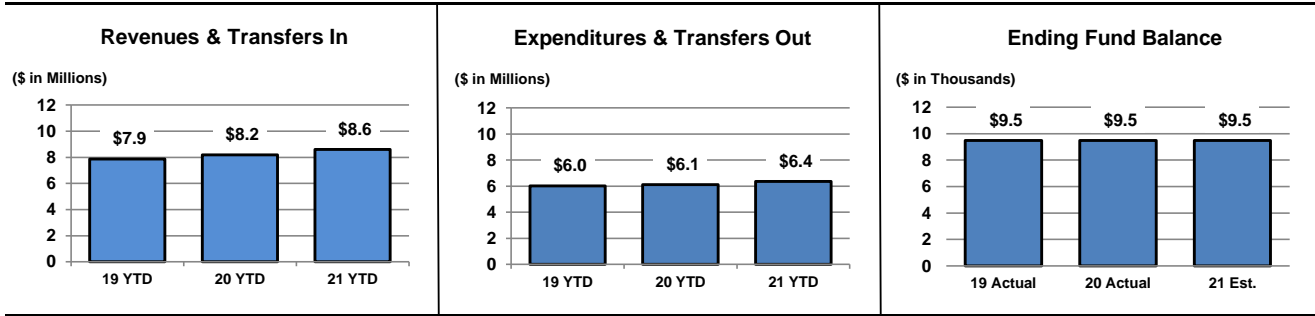
For the month ending September 30, 2021, with comparative actuals ending September 30, 2020

	2020 YTD		2021 YTD			Fiscal Year Estimates As of Sept. 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	\$ 8,664,012	\$ 11,092,644	\$ 11,092,644	\$ 11,233,449	\$ 11,266,692	\$ 174,048	
Back Prop. Taxes & Ref. Warrants	234,504	181,591	181,591	209,037	221,145	39,554	
Special Assessment Prop. Taxes	523,227	411,170	411,170	427,427	429,263	18,093	
Motor Vehicle Taxes	1,332,105	986,960	986,960	935,993	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	2,373,370	2,412,817	2,412,817	1,198,175	2,412,817	-	
<b>Total Revenues &amp; Transfers In</b>	<b>13,151,400</b>	<b>15,309,480</b>	<b>15,309,480</b>	<b>14,060,501</b>	<b>15,684,358</b>	<b>374,878</b>	
<b>Expenditures &amp; Transfers Out</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contractuals	-	20,000	20,000	1,650	20,000	-	
Debt Service	15,251,327	15,307,492	15,307,492	15,195,366	15,195,387	(112,105)	
Commodities	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
<b>Total Expenditures &amp; Transfers Out</b>	<b>15,251,327</b>	<b>15,327,492</b>	<b>15,327,492</b>	<b>15,197,016</b>	<b>15,215,387</b>	<b>(112,105)</b>	
<b>Net Change in Fund Balance</b>	<b>(2,099,927)</b>	<b>(18,012)</b>	<b>(18,012)</b>	<b>(1,136,515)</b>	<b>468,972</b>	<b>262,773</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>\$ 32,703</b>	<b>\$ 993,678</b>	<b>\$ 993,678</b>	<b>\$ (124,825)</b>	<b>\$ 1,480,662</b>	<b>\$ 262,773</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.



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

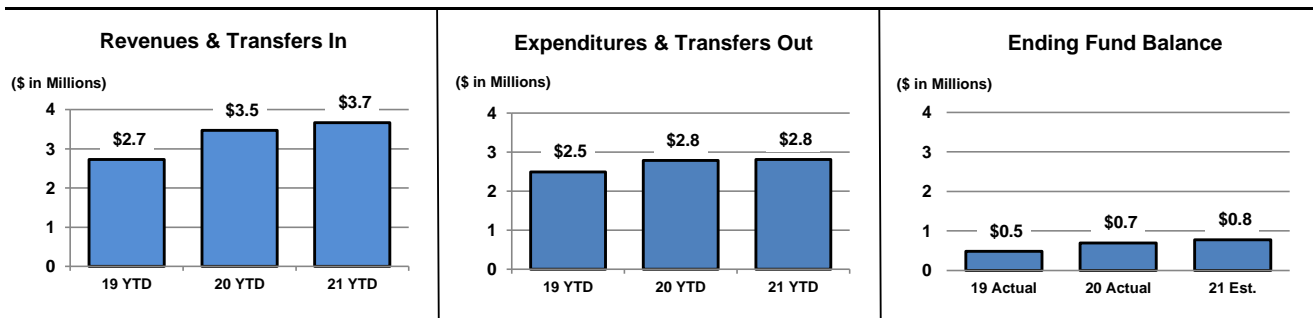
For the month ending September 30, 2021, with comparative actuals ending September 30, 2020

	2020 YTD			2021 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Sept 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 7,328,091	\$ 7,603,969	\$ 7,603,969	\$ 7,684,353	\$ 7,696,747	\$ 92,778
Back Prop. Taxes & Ref. Warrants	130,081	153,630	153,630	142,502	153,630	(0)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	723,703	828,026	828,026	768,552	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>8,181,875</b>	<b>8,934,213</b>	<b>8,934,213</b>	<b>8,595,407</b>	<b>8,851,824</b>	<b>(82,389)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	6,128,419	8,885,626	8,885,626	6,371,687	8,851,824	(33,802)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>6,128,419</b>	<b>8,885,626</b>	<b>8,885,626</b>	<b>6,371,687</b>	<b>8,851,824</b>	<b>(33,802)</b>
<b>Net Change in Fund Balance</b>	<b>2,053,456</b>	<b>48,587</b>	<b>48,587</b>	<b>2,223,719</b>	<b>0</b>	<b>(116,191)</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>\$ 2,062,956</b>	<b>\$ 58,087</b>	<b>\$ 58,087</b>	<b>\$ 2,233,219</b>	<b>\$ 9,500</b>	<b>\$ (116,191)</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 September 30, 2021, with comparative actuals ending September 30, 2020

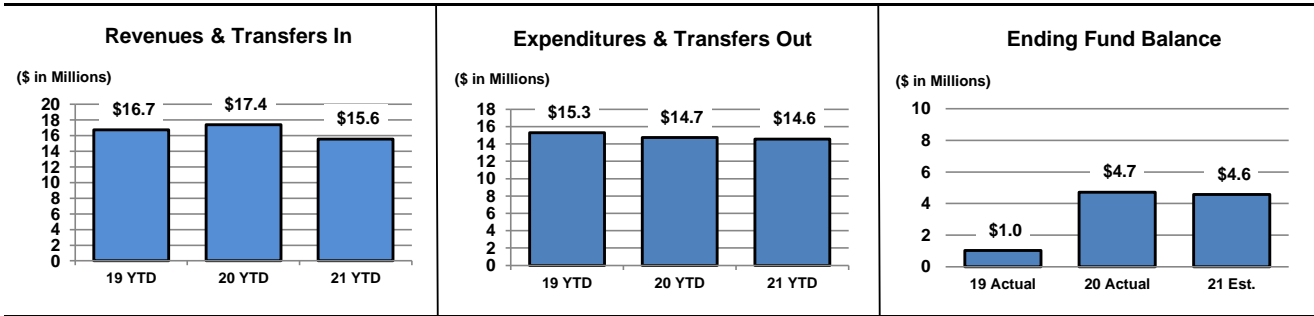
	2020 YTD		2021 YTD		Fiscal Year Estimates As of Sept. 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 3,096,999	\$ 3,131,863	\$ 3,131,863	\$ 3,160,836	\$ 3,165,358	\$ 33,495
Back Prop. Taxes & Ref. Warrants	44,545	64,892	64,892	54,618	64,892	0
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	238,372	349,425	349,425	320,970	422,753	73,328
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	87,223	174,445	174,445	130,834	174,445	-
Charges for Services	6,666	-	-	4,981	17,767	17,767
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	678	-	-	218	223	223
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>3,474,481</b>	<b>3,720,625</b>	<b>3,720,625</b>	<b>3,672,457</b>	<b>3,845,438</b>	<b>124,813</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,223,728	\$ 1,913,996	\$ 1,972,258	\$ 1,274,578	\$ 1,942,036	\$ (30,221)
Contractuals	1,510,467	1,805,522	1,747,260	1,497,804	1,740,197	(7,063)
Debt Service	-	-	-	-	-	-
Commodities	46,868	94,969	94,969	38,711	84,920	(10,049)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,781,063</b>	<b>3,814,487</b>	<b>3,814,487</b>	<b>2,811,093</b>	<b>3,767,153</b>	<b>(47,334)</b>
<b>Net Change in Fund Balance</b>	<b>693,419</b>	<b>(93,861)</b>	<b>(93,861)</b>	<b>861,364</b>	<b>78,285</b>	<b>77,479</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>\$ 1,176,927</b>	<b>\$ 604,040</b>	<b>\$ 604,040</b>	<b>\$ 1,559,265</b>	<b>\$ 776,186</b>	<b>\$ 77,479</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. Collections for the rest of 2019 and 2020 remained high as well.



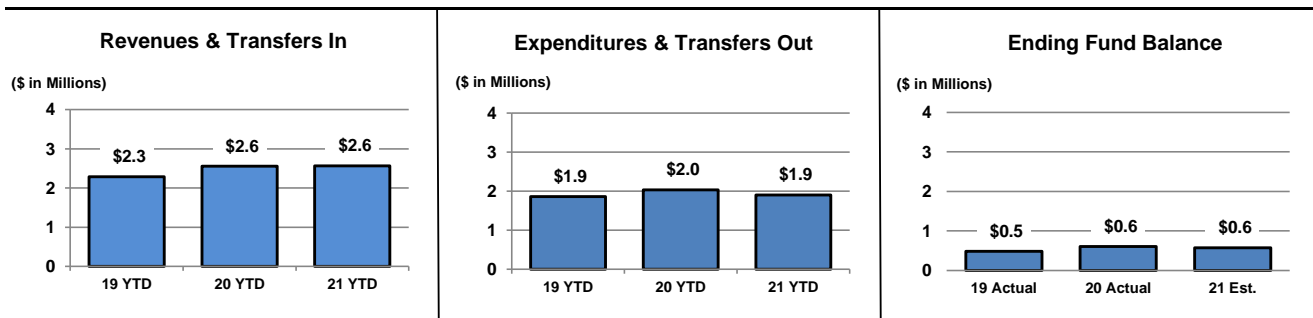
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP) For the month ending September 30, 2021, with comparative actuals ending September 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of Sept. 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	\$ 4,475,287	\$ 3,766,165	\$ 3,766,165	\$ 3,816,973	\$ 3,816,996	\$ 50,831
Back Prop. Taxes & Ref. Warrants	76,439	93,817	93,817	87,171	93,817	(6,646)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	506,345	502,288	502,288	473,283	608,978	106,690
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	12,305,061	16,107,027	16,107,027	11,179,472	14,936,777	(1,170,250)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,158	2,840	2,840	2,184	2,339	(500)
Reimbursements	40	131	131	198	231	100
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	6	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>17,364,337</b>	<b>20,472,267</b>	<b>20,472,267</b>	<b>15,559,282</b>	<b>19,459,138</b>	<b>(1,013,129)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 10,896,201	\$ 15,934,577	\$ 15,934,577	\$ 11,097,859	\$ 14,373,806	\$ (1,560,772)
Contractuals	2,215,945	3,921,135	3,920,164	2,535,903	3,790,610	(129,555)
Debt Service	-	-	-	-	-	-
Commodities	1,055,402	1,380,738	1,380,738	932,603	1,434,706	53,968
Capital Improvements	-	-	-	-	-	-
Capital Outlay	582,174	-	971	-	-	(971)
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>14,749,721</b>	<b>21,236,451</b>	<b>21,236,451</b>	<b>14,566,365</b>	<b>19,599,121</b>	<b>(1,637,329)</b>
<b>Net Change in Fund Balance</b>	<b>2,614,616</b>	<b>(764,184)</b>	<b>(764,184)</b>	<b>992,917</b>	<b>(139,983)</b>	<b>(2,650,458)</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>\$ 3,651,564</b>	<b>\$ 3,956,792</b>	<b>\$ 3,956,792</b>	<b>\$ 5,713,893</b>	<b>\$ 4,580,993</b>	<b>\$ (2,650,458)</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.



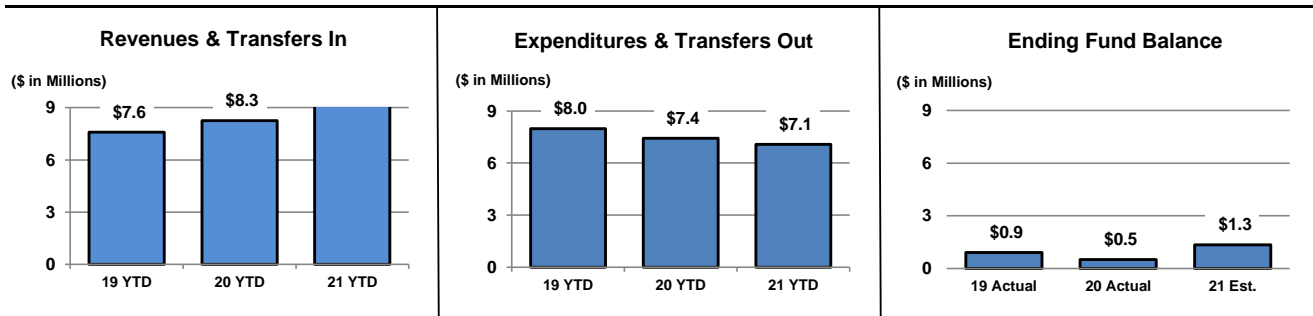
**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
*For the month ending September 30, 2021, with comparative actuals ending September 30, 2020*

	2020 YTD		2021 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Sept. 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 2,286,259	\$ 2,235,992	\$ 2,235,992	\$ 2,259,250	\$ 2,261,945	\$ 25,952
Back Prop. Taxes & Ref. Warrants	40,327	47,933	47,933	44,259	47,933	0
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	208,471	257,814	257,814	238,682	312,045	54,231
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	5,839	-	-	-	5,962	5,962
Charges for Services	3,638	-	-	17,571	18,552	18,552
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	7,958	589	589	4,577	5,959	5,370
Reimbursements	1,749	-	-	-	1,766	1,766
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>2,554,240</b>	<b>2,542,328</b>	<b>2,542,328</b>	<b>2,564,339</b>	<b>2,654,162</b>	<b>111,834</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 469,094	\$ 720,122	\$ 720,122	\$ 530,917	\$ 691,299	\$ (28,823)
Contractuals	1,488,021	1,823,460	1,823,460	1,417,379	1,664,638	(158,822)
Debt Service	-	-	-	-	-	-
Commodities	8,215	35,000	35,000	7,021	20,160	(14,840)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	(88,118)	-	-
Transfers Out	67,631	308,438	308,438	29,708	308,438	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,032,960</b>	<b>2,887,020</b>	<b>2,887,020</b>	<b>1,896,907</b>	<b>2,684,534</b>	<b>(202,486)</b>
<b>Net Change in Fund Balance</b>	<b>521,280</b>	<b>(344,692)</b>	<b>(344,692)</b>	<b>667,432</b>	<b>(30,372)</b>	<b>(90,652)</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>\$ 1,002,594</b>	<b>\$ 259,373</b>	<b>\$ 259,373</b>	<b>\$ 1,271,497</b>	<b>\$ 573,693</b>	<b>\$ (90,652)</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.



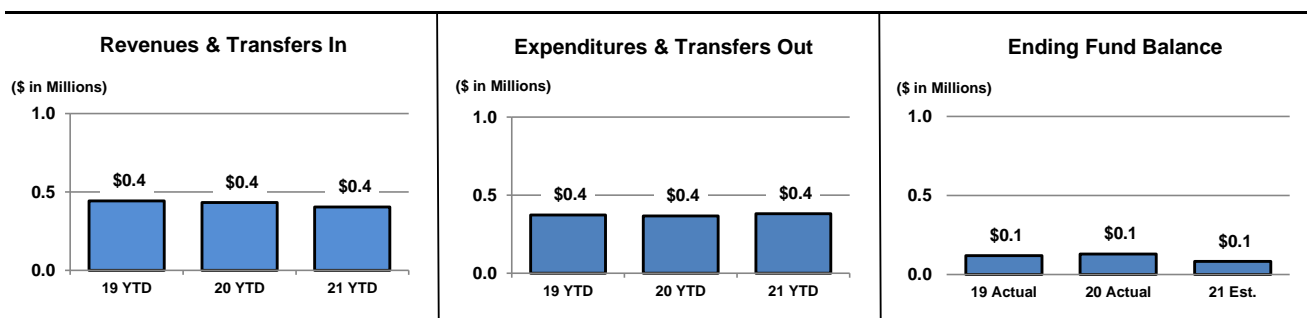
**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
 For the month ending September 30, 2021, with comparative actuals ending September 30, 2020

	2020 YTD		2021 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Sept. 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 4,259,697	\$ 4,823,529	\$ 4,823,529	\$ 4,871,634	\$ 4,882,376	\$ 58,847
Back Prop. Taxes & Ref. Warrants	69,403	89,310	89,310	78,835	89,310	(0)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	349,178	482,892	482,892	442,582	583,362	100,470
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	13,200	14,526	14,526	13,800	16,697	2,171
Intergovernmental	3,437,653	4,883,593	4,883,593	3,823,291	4,848,979	(34,614)
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	79	89	89
Miscellaneous	14,440	20,071	20,071	8,419	19,716	(355)
Reimbursements	34,760	37,401	37,401	26,006	36,876	(525)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	74,055	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>8,252,385</b>	<b>10,351,324</b>	<b>10,351,324</b>	<b>9,264,646</b>	<b>10,477,406</b>	<b>126,082</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 4,078,067	\$ 6,197,317	\$ 6,197,317	\$ 3,971,709	\$ 5,235,070	\$ (962,247)
Contractuals	3,031,715	4,122,587	4,122,587	2,896,274	4,070,493	(52,094)
Debt Service	-	-	-	-	-	-
Commodities	313,533	538,801	462,589	214,564	268,826	(193,763)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	76,212	-	76,212	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>7,423,315</b>	<b>10,858,706</b>	<b>10,858,706</b>	<b>7,082,548</b>	<b>9,650,601</b>	<b>(1,208,105)</b>
<b>Net Change in Fund Balance</b>	<b>829,070</b>	<b>(507,382)</b>	<b>(507,382)</b>	<b>2,182,099</b>	<b>826,805</b>	<b>(1,082,023)</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>\$ 1,740,167</b>	<b>\$ 5,385</b>	<b>\$ 5,385</b>	<b>\$ 2,694,866</b>	<b>\$ 1,339,572</b>	<b>\$ (1,082,023)</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 September 30, 2021, with comparative actuals ending September 30, 2020

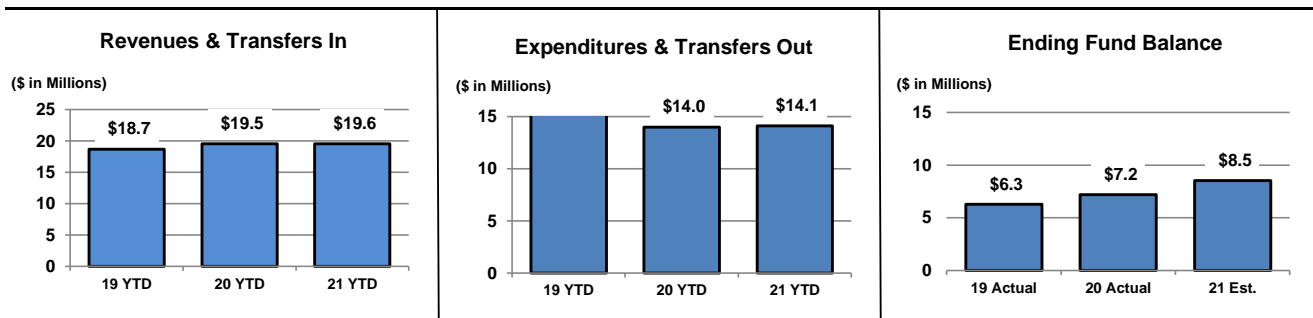
	2020 YTD		2021 YTD		Fiscal Year Estimates As of Sept. 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ 341,962	\$ 303,824	\$ 303,824	\$ 307,388	\$ 307,536	\$ 3,712
Back Prop. Taxes & Ref. Warrants	5,960	7,169	7,169	6,546	7,169	(0)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	33,623	38,445	38,445	35,866	46,584	8,139
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	51,168	93,240	93,240	55,068	74,552	(18,688)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	687	-	-	106	2,895	2,895
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>433,401</b>	<b>442,678</b>	<b>442,678</b>	<b>404,975</b>	<b>438,737</b>	<b>(3,941)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 210,191	\$ 343,441	\$ 343,442	\$ 238,700	\$ 305,559	\$ (37,883)
Contractuals	76,974	93,281	93,281	69,622	87,862	(5,419)
Debt Service	-	-	-	-	-	-
Commodities	78,491	99,629	99,629	71,851	92,077	(7,552)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>365,657</b>	<b>536,352</b>	<b>536,352</b>	<b>380,173</b>	<b>485,498</b>	<b>(50,854)</b>
<b>Net Change in Fund Balance</b>	<b>67,744</b>	<b>(93,674)</b>	<b>(93,674)</b>	<b>24,801</b>	<b>(46,762)</b>	<b>(54,795)</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>\$ 187,397</b>	<b>\$ 35,200</b>	<b>\$ 35,200</b>	<b>\$ 153,675</b>	<b>\$ 82,112</b>	<b>\$ (54,795)</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.



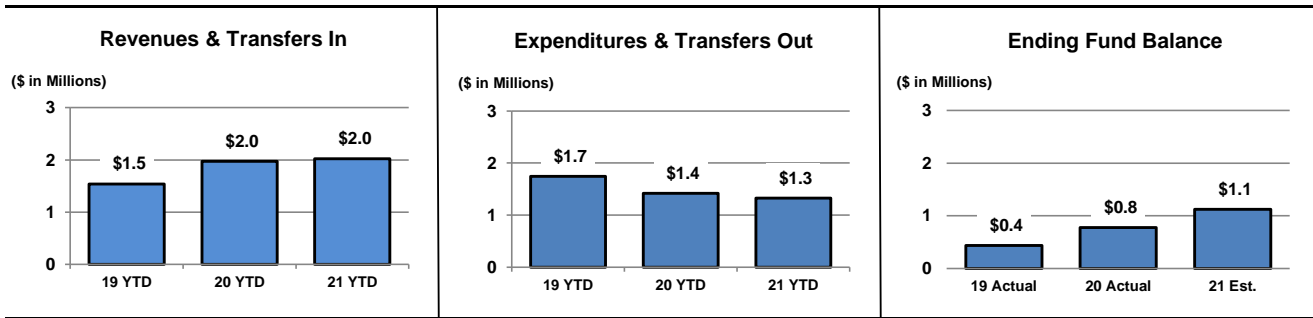
**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
For the month ending September 30, 2021, with comparative actuals ending September 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of Sept. 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	\$ 17,230,410	\$ 17,515,415	\$ 17,515,415	\$ 17,769,780	\$ 17,770,192	\$ 254,778
Back Prop. Taxes & Ref. Warrants	202,804	263,033	263,033	232,133	263,033	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	1,356,309	1,836,971	1,836,971	1,432,420	1,883,129	46,158
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	5,205	5,841	5,841	8,180	8,486	2,645
Intergovernmental	-	-	-	-	-	-
Charges for Services	641,139	609,035	609,035	107,528	721,890	112,855
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	94,634	28,195	28,195	3,545	6,807	(21,388)
Reimbursements	2,479	4,214	4,214	-	2,503	(1,710)
Use of Money & Property	-	155,250	155,250	-	54,668	(100,582)
Transfers In & Other Proceeds	1,789	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>19,534,768</b>	<b>20,417,954</b>	<b>20,417,954</b>	<b>19,553,585</b>	<b>20,710,708</b>	<b>292,754</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 11,216,612	\$ 14,962,419	\$ 14,962,419	\$ 11,631,808	\$ 15,070,951	\$ 108,532
Contractuals	1,357,155	2,289,929	2,291,179	1,437,022	1,783,115	(508,064)
Debt Service	240,190	1,041,176	1,041,176	240,190	1,041,176	-
Commodities	708,438	870,386	801,472	573,507	754,983	(46,489)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	478,044	205,000	272,664	224,324	224,425	(48,239)
Transfers Out	-	-	-	-	494,260	494,260
<b>Total Expenditures &amp; Transfers Out</b>	<b>14,000,438</b>	<b>19,368,910</b>	<b>19,368,910</b>	<b>14,106,852</b>	<b>19,368,910</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>5,534,330</b>	<b>1,049,044</b>	<b>1,049,044</b>	<b>5,446,734</b>	<b>1,341,798</b>	<b>292,755</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>\$ 11,806,048</b>	<b>\$ 8,251,226</b>	<b>\$ 8,251,226</b>	<b>\$ 12,648,916</b>	<b>\$ 8,543,980</b>	<b>\$ 292,755</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.



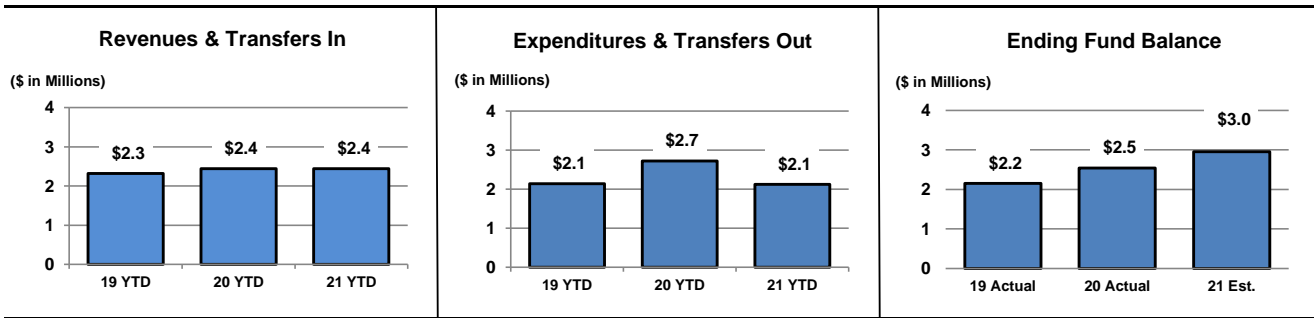
**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
For the month ending September 30, 2021, with comparative actuals ending September 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of Sept. 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	615	48,604	48,604	234	58,001	9,397
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,970,975	1,898,498	1,898,498	2,020,863	2,073,052	174,554
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,031	-	-	212	215	215
Reimbursements	-	199	199	-	-	(199)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,972,621</b>	<b>1,947,301</b>	<b>1,947,301</b>	<b>2,021,309</b>	<b>2,131,267</b>	<b>183,967</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 641,003	\$ 861,106	\$ 861,106	\$ 604,120	\$ 775,243	\$ (85,863)
Contractuals	666,137	1,269,205	1,267,705	682,730	856,846	(410,859)
Debt Service	-	-	-	-	-	-
Commodities	28,212	109,165	110,665	38,248	75,346	(35,319)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	80,225	80,572	80,572	-	80,572	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,415,578</b>	<b>2,320,048</b>	<b>2,320,048</b>	<b>1,325,098</b>	<b>1,788,008</b>	<b>(532,040)</b>
<b>Net Change in Fund Balance</b>	<b>557,043</b>	<b>(372,747)</b>	<b>(372,747)</b>	<b>696,211</b>	<b>343,260</b>	<b>(348,073)</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>\$ 996,579</b>	<b>\$ 406,624</b>	<b>\$ 406,624</b>	<b>\$ 1,475,582</b>	<b>\$ 1,122,631</b>	<b>\$ (348,073)</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 telecommunications services used during emergency situations, the ongoing monthly costs of service lines, and capital equipment enhancements. These charges are collected by service providers of land lines and wireless devices with their primary place of use in Kansas.

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



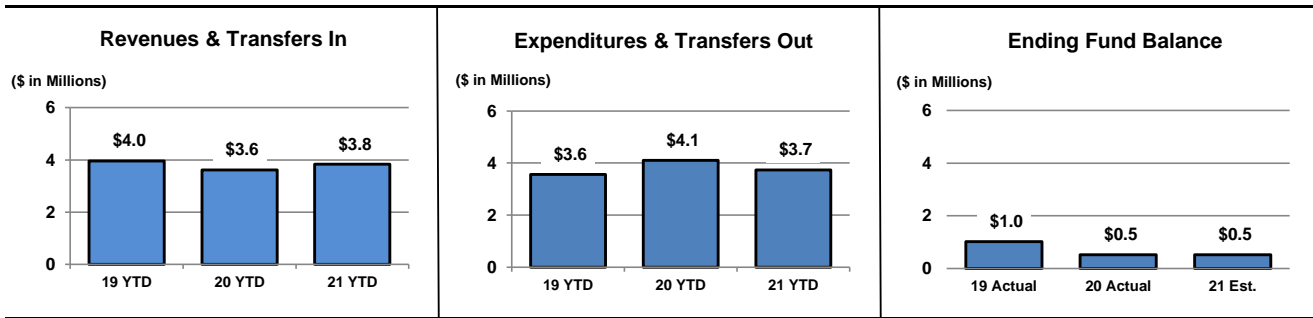
**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
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	2020 YTD		2021 YTD		Fiscal Year Estimates As of Sept. 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	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	2,429,587	3,341,946	3,341,946	2,441,748	3,298,771	(43,175)
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	460	-	-	-	469	469
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	14,560	-	-	-	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>2,444,606</b>	<b>3,354,824</b>	<b>3,354,824</b>	<b>2,441,748</b>	<b>3,316,185</b>	<b>(38,639)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	2,055,520	2,518,432	2,518,432	2,085,473	2,217,528	(300,904)
Debt Service	-	-	-	-	-	-
Commodities	14,887	55,968	55,968	34,098	39,064	(16,904)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	(1,957)	-	-	-	-	-
Transfers Out	649,878	646,033	646,033	-	646,033	0
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,718,327</b>	<b>3,220,433</b>	<b>3,220,433</b>	<b>2,119,571</b>	<b>2,902,625</b>	<b>(317,808)</b>
<b>Net Change in Fund Balance</b>	<b>(273,721)</b>	<b>134,391</b>	<b>134,391</b>	<b>322,177</b>	<b>413,559</b>	<b>(356,447)</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>\$ 1,882,612</b>	<b>\$ 2,677,254</b>	<b>\$ 2,677,254</b>	<b>\$ 2,865,040</b>	<b>\$ 2,956,422</b>	<b>\$ (356,447)</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.



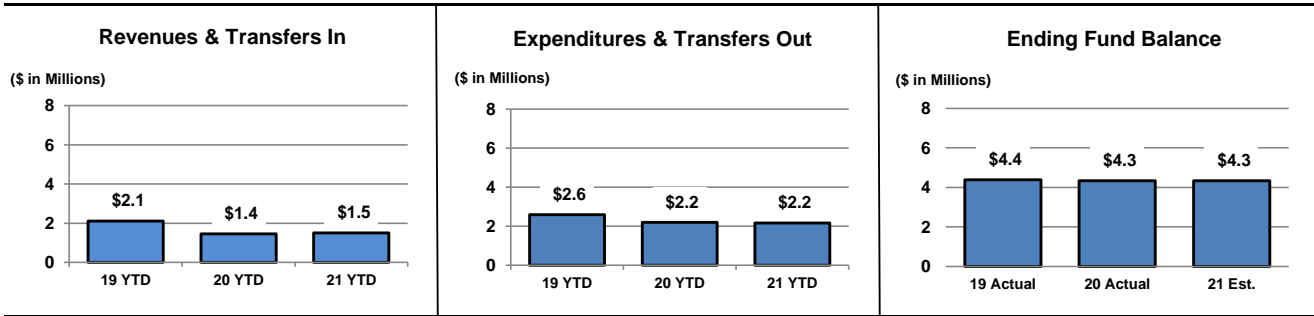
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	2020 YTD		2021 YTD		Fiscal Year Estimates As of Sept. 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	28,700	31,955	31,955	24,850	34,643	2,688
Charges for Services	3,584,044	5,295,756	5,295,756	3,801,180	4,976,253	(319,503)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	7,690	32,842	32,842	5,911	6,780	(26,061)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>3,620,435</b>	<b>5,360,552</b>	<b>5,360,552</b>	<b>3,831,941</b>	<b>5,017,676</b>	<b>(342,876)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 2,658,362	\$ 3,988,950	\$ 3,988,950	\$ 2,886,946	\$ 3,684,208	\$ (304,742)
Contractuals	894,046	1,092,679	1,073,679	812,555	864,318	(209,361)
Debt Service	-	-	-	-	-	-
Commodities	33,864	39,587	58,587	40,340	43,195	(15,392)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	517,718	-	-	-	425,955	425,955
<b>Total Expenditures &amp; Transfers Out</b>	<b>4,103,989</b>	<b>5,121,216</b>	<b>5,121,216</b>	<b>3,739,841</b>	<b>5,017,676</b>	<b>(103,540)</b>
<b>Net Change in Fund Balance</b>	<b>(483,555)</b>	<b>239,336</b>	<b>239,336</b>	<b>92,100</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>\$ 541,371</b>	<b>\$ 758,634</b>	<b>\$ 758,634</b>	<b>\$ 611,398</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.



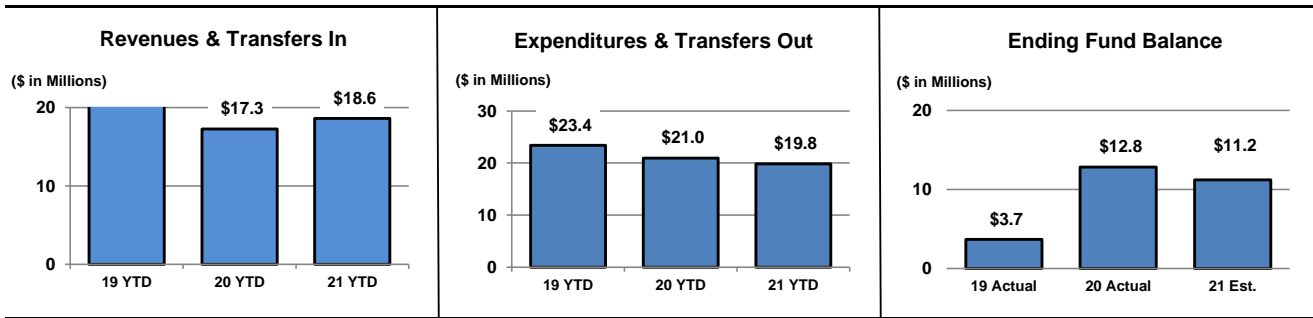
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	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,303,220	2,590,259	2,590,259	1,303,184	2,684,633	94,374
Charges for Services	138,169	257,500	257,500	155,750	229,563	(27,937)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	35,354	36,289	36,289
Reimbursements	7,607	22,500	22,500	17,128	35,898	13,398
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>1,448,996</b>	<b>2,870,259</b>	<b>2,870,259</b>	<b>1,511,415</b>	<b>2,986,383</b>	<b>116,124</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 987,194	\$ 1,571,630	\$ 1,571,630	\$ 1,041,728	\$ 1,354,169	\$ (217,461)
Contractuals	1,166,280	2,090,706	2,090,706	1,111,281	1,616,261	(474,445)
Debt Service	-	-	-	-	-	-
Commodities	33,164	24,700	24,700	5,433	17,255	(7,445)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,186,639</b>	<b>3,687,036</b>	<b>3,687,036</b>	<b>2,158,441</b>	<b>2,987,685</b>	<b>(699,352)</b>
<b>Net Change in Fund Balance</b>	<b>(737,643)</b>	<b>(816,777)</b>	<b>(816,777)</b>	<b>(647,026)</b>	<b>(1,302)</b>	<b>(583,228)</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>\$ 3,649,831</b>	<b>\$ 3,522,952</b>	<b>\$ 3,522,952</b>	<b>\$ 3,692,703</b>	<b>\$ 4,338,427</b>	<b>\$ (583,228)</b>

# COMCARE Grants

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

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



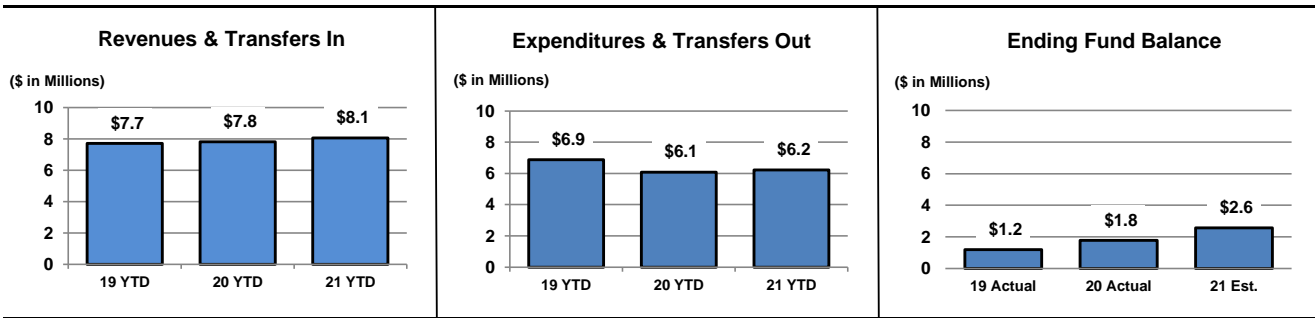
**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
For the month ending September 30, 2021, with comparative actuals ending September 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of Sept. 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	6,864,025	11,582,234	14,547,796	9,185,238	11,436,668	(3,111,129)
Charges for Services	9,402,141	29,775,645	29,775,645	9,374,366	12,174,261	(17,601,384)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	32,489	5,150	7,090	11,486	22,064	14,974
Reimbursements	29,489	39,278	39,278	29,782	39,752	474
Use of Money & Property	2,503	7,500	7,500	3,126	3,922	(3,578)
Transfers In & Other Proceeds	944,702	47,385	47,385	17,234	40,000	(7,385)
<b>Total Revenues &amp; Transfers In</b>	<b>17,275,348</b>	<b>41,457,192</b>	<b>44,424,694</b>	<b>18,621,232</b>	<b>23,716,668</b>	<b>(20,708,027)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 15,024,220	\$ 29,310,947	\$ 31,182,959	\$ 13,736,900	\$ 17,923,361	\$ (13,259,598)
Contractuals	5,777,529	12,131,722	13,254,148	6,038,523	7,186,635	(6,067,513)
Debt Service	-	-	-	-	-	-
Commodities	166,495	608,738	662,255	34,495	205,004	(457,252)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	21,179	21,179	21,179	0
<b>Total Expenditures &amp; Transfers Out</b>	<b>20,968,245</b>	<b>42,051,407</b>	<b>45,120,541</b>	<b>19,831,096</b>	<b>25,336,178</b>	<b>(19,784,363)</b>
<b>Net Change in Fund Balance</b>	<b>(3,692,897)</b>	<b>(594,215)</b>	<b>(695,846)</b>	<b>(1,209,864)</b>	<b>(1,619,510)</b>	<b>(40,492,390)</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>\$ 1,757</b>	<b>\$ 12,237,138</b>	<b>\$ 12,135,507</b>	<b>\$ 11,621,489</b>	<b>\$ 11,211,843</b>	<b>\$ (40,492,390)</b>



# Corrections Grants

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



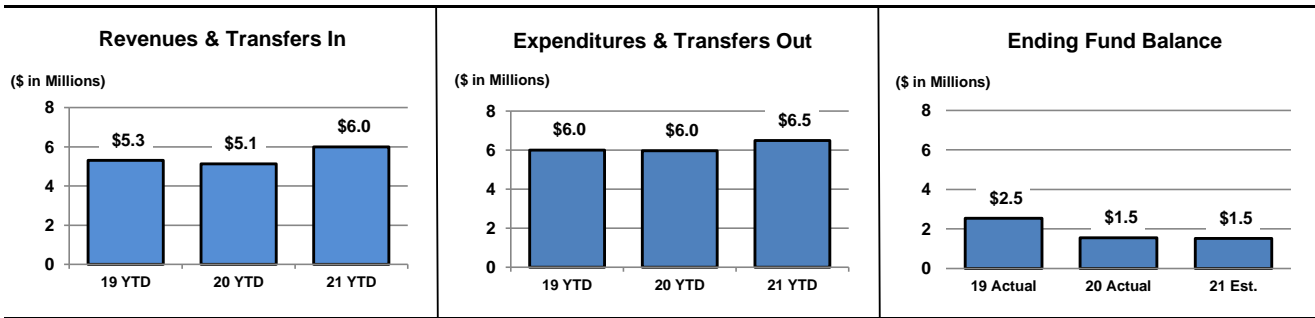
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2020 YTD		2021 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates	Variance with Revised Budget
		Adopted	Revised		As of Sept. 2021	Positive/Negative
<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	7,224,183	8,950,193	14,088,356	7,684,037	8,215,957	(5,872,398)
Charges for Services	271,334	556,300	695,009	312,119	350,494	(344,515)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	38	200	200	8,070	8,326	8,126
Reimbursements	12,218	5,000	5,000	7,409	13,347	8,347
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	322,791	825,000	1,237,501	48,892	48,892	(1,188,609)
<b>Total Revenues &amp; Transfers In</b>	<b>7,830,563</b>	<b>10,336,693</b>	<b>16,026,066</b>	<b>8,060,527</b>	<b>8,637,016</b>	<b>(7,389,050)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 5,362,606	\$ 8,506,423	\$ 12,714,338	\$ 5,332,160	\$ 6,796,606	\$ (5,917,732)
Contractuals	605,179	1,488,205	2,721,733	785,427	899,063	(1,822,671)
Debt Service	-	-	-	-	-	-
Commodities	118,089	386,374	524,746	109,966	158,153	(366,593)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>6,085,874</b>	<b>10,381,002</b>	<b>15,960,818</b>	<b>6,227,553</b>	<b>7,853,822</b>	<b>(8,106,996)</b>
<b>Net Change in Fund Balance</b>	<b>1,744,689</b>	<b>(44,309)</b>	<b>65,248</b>	<b>1,832,974</b>	<b>783,194</b>	<b>(15,496,046)</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>\$ 2,939,089</b>	<b>\$ 1,735,967</b>	<b>\$ 1,845,524</b>	<b>\$ 3,613,250</b>	<b>\$ 2,563,470</b>	<b>\$ (15,496,046)</b>

# Aging Grants

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

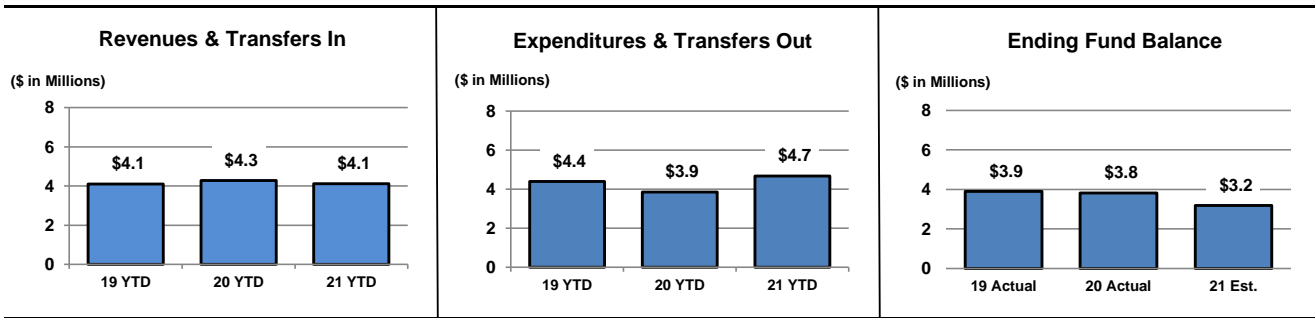


**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
For the month ending September 30, 2021, with comparative actuals ending September 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of Sept. 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	4,962,406	8,896,012	9,755,467	5,836,941	6,885,156	(2,870,311)
Charges for Services	23,665	18,860	18,860	125,152	186,268	167,408
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	9,185	9,185	-	-	(9,185)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	142,156	334,224	334,224	29,708	180,738	(153,486)
<b>Total Revenues &amp; Transfers In</b>	<b>5,128,227</b>	<b>9,258,281</b>	<b>10,117,736</b>	<b>5,991,801</b>	<b>7,252,162</b>	<b>(2,865,574)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,349,750	\$ 2,089,606	\$ 2,587,150	\$ 1,579,260	\$ 2,130,979	\$ (456,171)
Contractuals	4,597,424	7,008,439	7,234,550	4,867,782	4,985,950	(2,248,600)
Debt Service	-	-	-	-	-	-
Commodities	8,785	48,304	184,104	44,218	48,836	(135,268)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	112,365	112,365	-	112,365	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>5,955,960</b>	<b>9,258,714</b>	<b>10,118,169</b>	<b>6,491,260</b>	<b>7,278,130</b>	<b>(2,840,039)</b>
<b>Net Change in Fund Balance</b>	<b>(827,733)</b>	<b>(433)</b>	<b>(433)</b>	<b>(499,459)</b>	<b>(25,968)</b>	<b>(5,705,613)</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>\$ 1,707,453</b>	<b>\$ 1,549,538</b>	<b>\$ 1,549,538</b>	<b>\$ 1,050,512</b>	<b>\$ 1,524,003</b>	<b>\$ (5,705,613)</b>

# Health Grants

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



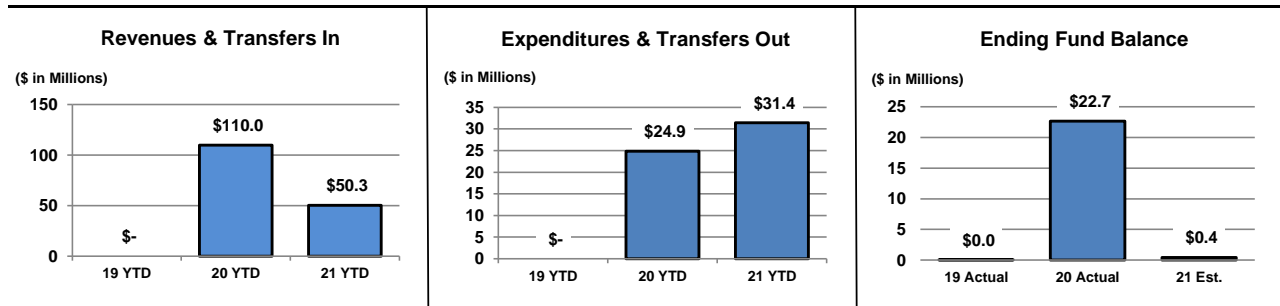
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2020 YTD		2021 YTD		Fiscal Year Estimates As of Sept. 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	4,023,869	5,872,274	10,528,654	3,816,501	6,558,495	(3,970,158)
Charges for Services	248,823	368,743	478,589	307,513	341,957	(136,632)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,643	12,143	12,143	(19,877)	1,760	(10,383)
Reimbursements	2,514	12,965	12,965	10,298	10,483	(2,482)
Use of Money & Property	-	0	0	-	-	(0)
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>4,276,849</b>	<b>6,266,125</b>	<b>11,032,351</b>	<b>4,114,434</b>	<b>6,912,696</b>	<b>(4,119,656)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 3,001,162	\$ 4,862,904	\$ 6,728,463	\$ 3,579,416	\$ 6,288,291	\$ (440,172)
Contractuals	619,644	1,357,510	3,963,846	874,646	910,809	(3,053,037)
Debt Service	-	-	-	-	-	-
Commodities	229,930	762,147	1,056,478	215,286	349,783	(706,695)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>3,850,736</b>	<b>6,982,561</b>	<b>11,748,787</b>	<b>4,669,348</b>	<b>7,548,883</b>	<b>(4,199,904)</b>
<b>Net Change in Fund Balance</b>	<b>426,113</b>	<b>(716,436)</b>	<b>(716,436)</b>	<b>(554,914)</b>	<b>(636,187)</b>	<b>(8,319,560)</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>\$ 4,328,726</b>	<b>\$ 3,104,636</b>	<b>\$ 3,104,636</b>	<b>\$ 3,266,158</b>	<b>\$ 3,184,885</b>	<b>\$ (8,319,560)</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 September 30, 2021, with comparative actuals ending September 30, 2020

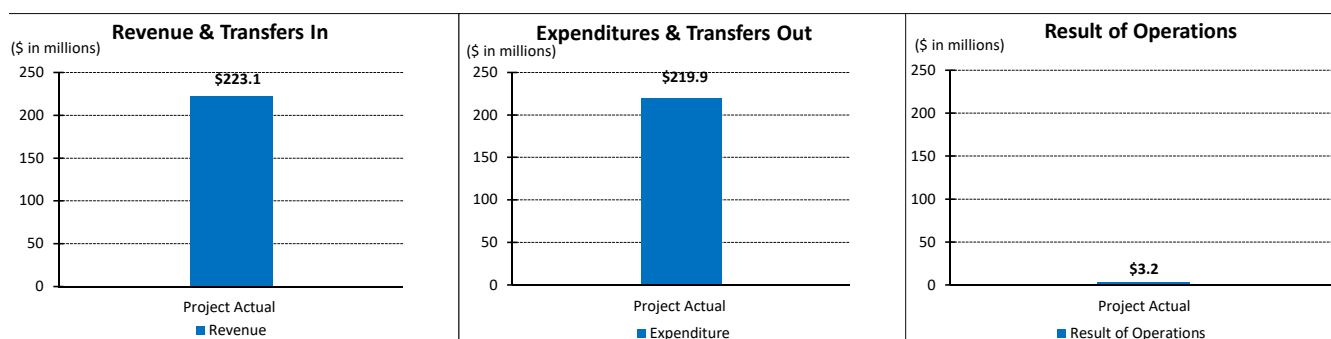
	2020 YTD	Annual Budgeted Amounts		2021 YTD	Fiscal Year Estimates As of Sept. 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	109,964,065	-	50,201,817	50,241,336	50,241,336	39,519
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	8,762	8,762	8,762
Use of Money & Property	49,087	-	-	2,680	2,680	2,680
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>110,013,152</b>	<b>-</b>	<b>50,201,817</b>	<b>50,252,778</b>	<b>50,252,778</b>	<b>50,961</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 1,401,671	\$ -	\$ 31,048,364	\$ 8,695,975	\$ 31,048,364	\$ 0
Contractuals	11,333,636	-	30,575,856	23,168,038	30,575,857	0
Debt Service	-	-	-	-	-	-
Commodities	10,875,469	-	3,627,821	(445,073)	3,627,821	(0)
Capital Improvements	-	-	7,067,297	-	7,067,297	0
Capital Outlay	137,770	-	175,625	-	175,625	-
Transfers Out	1,112,057	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>24,860,603</b>	<b>-</b>	<b>72,494,963</b>	<b>31,418,940</b>	<b>72,494,963</b>	<b>1</b>
<b>Net Change in Fund Balance</b>	<b>85,152,549</b>	<b>-</b>	<b>(22,293,146)</b>	<b>18,833,838</b>	<b>(22,242,185)</b>	<b>50,962</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>\$ 85,152,838</b>	<b>\$ 22,656,346</b>	<b>\$ 363,200</b>	<b>\$ 41,490,184</b>	<b>\$ 414,161</b>	<b>\$ 50,962</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.



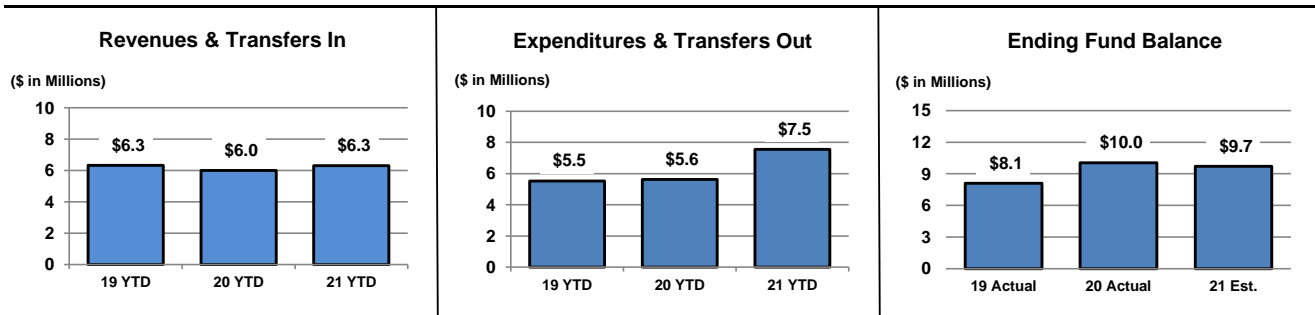
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

	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
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 9,452,279	\$ 9,452,279
Charges for service	-	-	10,094,765	350,514	\$ 10,445,279
Miscellaneous	-	-	604,494	233,268	\$ 837,762
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>10,036,060</b>	<b>233,182,086</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	6,711,971	2,587,269	\$ 9,299,240
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>219,925,576</b>	<b>2,762,269</b>	<b>222,687,846</b>
<b>Ending fund balance</b>			<b>\$ 3,220,449</b>		<b>\$ 10,494,240</b>

# Fleet Management

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

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



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

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

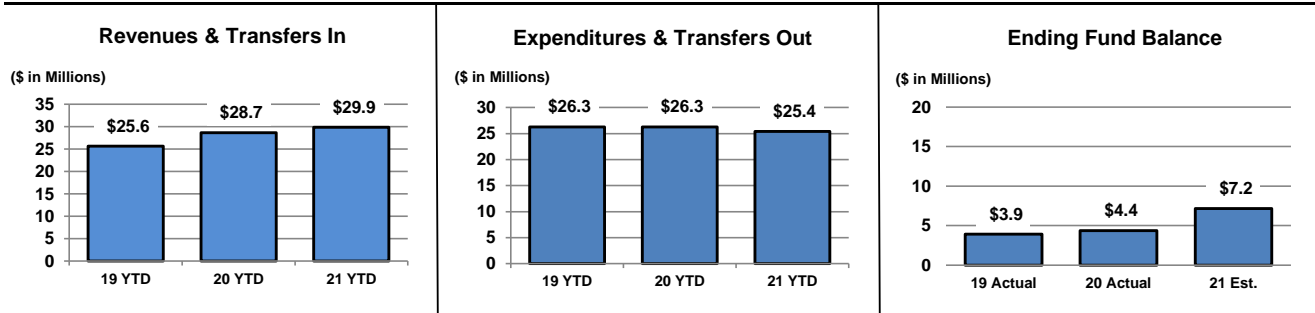
	2020 YTD		2021 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Sept. 2021	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	5,776,302	8,503,704	8,503,704	5,790,073	8,501,256	(2,448)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	197,360	695,668	695,668	486,763	751,183	55,514
Reimbursements	32,449	44,840	44,840	33,624	44,851	12
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>6,006,112</b>	<b>9,244,212</b>	<b>9,244,212</b>	<b>6,310,460</b>	<b>9,297,290</b>	<b>53,078</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 725,416	\$ 1,041,608	\$ 1,041,608	\$ 747,340	\$ 959,327	\$ (82,281)
Contractuals	588,231	680,589	672,229	582,852	780,446	108,218
Debt Service	-	-	-	-	-	-
Commodities	2,425,694	3,400,522	3,416,382	3,136,172	3,239,931	(176,451)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	1,893,483	6,578,768	6,571,268	3,079,036	4,657,729	(1,913,539)
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>5,632,824</b>	<b>11,701,487</b>	<b>11,701,487</b>	<b>7,545,401</b>	<b>9,637,434</b>	<b>(2,064,053)</b>
<b>Net Change in Fund Balance</b>	<b>373,287</b>	<b>(2,457,275)</b>	<b>(2,457,275)</b>	<b>(1,234,940)</b>	<b>(340,144)</b>	<b>(2,010,975)</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>\$ 8,460,836</b>	<b>\$ 7,588,087</b>	<b>\$ 7,588,087</b>	<b>\$ 8,810,422</b>	<b>\$ 9,705,218</b>	<b>\$ (2,010,975)</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 United Healthcare beginning January 1, 2015. A self-funded health insurance plan gives the County better cash flow, greater flexibility over the health plan design and coverage, and reduced administrative costs. Self-funding tends to cost less, as any savings remains with the plan to help pay future costs. United HealthCare provides guarantees for operational, service, implementation, clinical and network discounting performance. Beginning in 2020, the County offers three medical plans that employees can choose from. These plans include a Premier PPO Plan, a Base PPO Plan, and a High Deductible Health Plan with a Health Savings Account option.



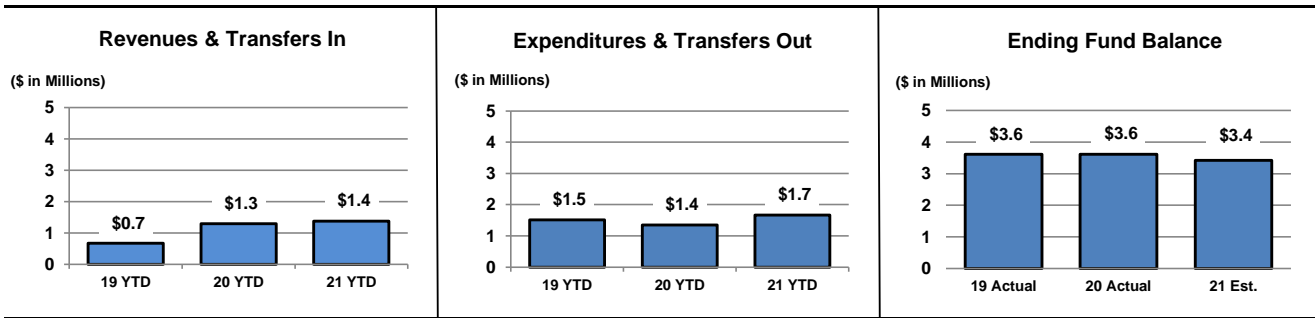
## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

	2020 YTD		2021 YTD		Fiscal Year Estimates As of Sept. 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	28,217,202	39,969,304	39,969,304	28,726,076	37,397,590	(2,571,714)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	441,849	76,436	76,436	1,137,725	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>28,659,051</b>	<b>40,189,355</b>	<b>40,189,355</b>	<b>29,863,802</b>	<b>39,102,852</b>	<b>(1,086,503)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 103,666	\$ 303,332	\$ 303,332	\$ 156,690	\$ 192,561	\$ (110,771)
Contractuals	26,147,902	39,697,042	39,697,042	25,270,034	36,080,700	(3,616,342)
Debt Service	-	-	-	-	-	-
Commodities	30,648	-	-	-	31,261	31,261
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>26,282,217</b>	<b>40,000,374</b>	<b>40,000,374</b>	<b>25,426,724</b>	<b>36,304,521</b>	<b>(3,695,853)</b>
<b>Net Change in Fund Balance</b>	<b>2,376,834</b>	<b>188,980</b>	<b>188,980</b>	<b>4,437,078</b>	<b>2,798,331</b>	<b>(4,782,356)</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>\$ 6,288,763</b>	<b>\$ 4,543,094</b>	<b>\$ 4,543,094</b>	<b>\$ 8,791,192</b>	<b>\$ 7,152,445</b>	<b>\$ (4,782,356)</b>

# Workers' Compensation

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



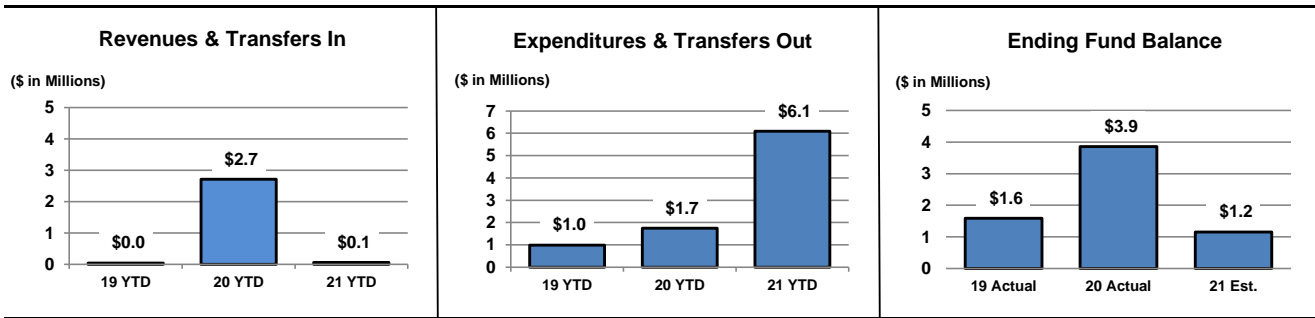
**Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)**  
 For the month ending September 30, 2021, with comparative actuals ending September 30, 2020

	2020 YTD		2021 YTD		Fiscal Year Estimates As of Sept. 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	1,274,233	1,880,558	1,880,558	1,360,688	1,776,703	(103,855)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	5,892	7,216	7,216
Reimbursements	23,423	2,500	2,500	15,184	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>1,297,656</b>	<b>1,918,823</b>	<b>1,918,823</b>	<b>1,381,763</b>	<b>1,832,546</b>	<b>(86,277)</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ 130,536	\$ 269,188	\$ 269,188	\$ 128,822	\$ 164,184	\$ (105,004)
Contractuals	1,194,873	1,902,626	2,202,626	1,497,495	1,794,716	(407,910)
Debt Service	-	-	-	-	-	-
Commodities	24,781	-	50,000	44,148	71,143	21,143
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,350,190</b>	<b>2,171,814</b>	<b>2,521,814</b>	<b>1,670,465</b>	<b>2,030,042</b>	<b>(491,772)</b>
<b>Net Change in Fund Balance</b>	<b>(52,535)</b>	<b>(252,991)</b>	<b>(602,991)</b>	<b>(288,702)</b>	<b>(197,496)</b>	<b>(578,049)</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>\$ 3,555,814</b>	<b>\$ 3,364,371</b>	<b>\$ 3,014,371</b>	<b>\$ 3,328,660</b>	<b>\$ 3,419,866</b>	<b>\$ (578,049)</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.

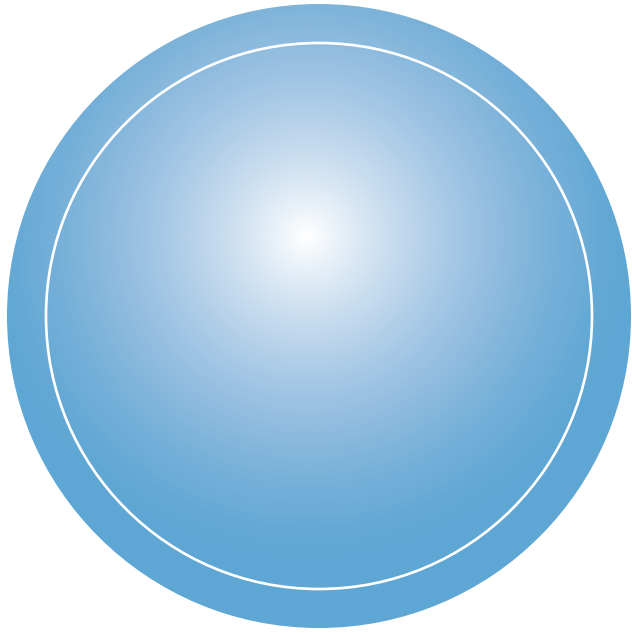


## Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

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

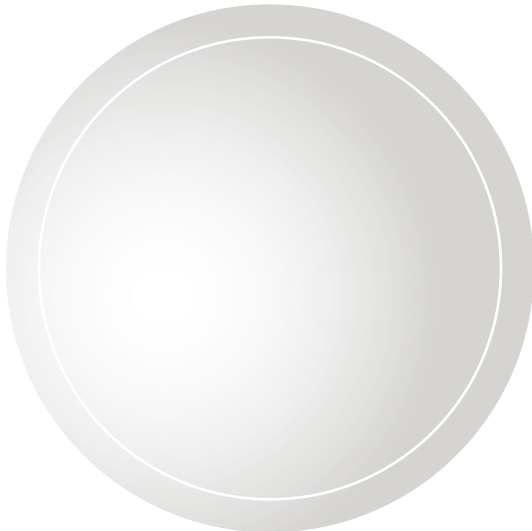
	2020 YTD		2021 YTD		Fiscal Year Estimates As of Sept. 2021	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
<b>Revenues &amp; Transfers In</b>						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	6,320	3,463	3,463	11,487	17,714	14,251
Reimbursements	2,711,757	33,630	33,630	48,000	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	-	3,404,556	2,254,888
<b>Total Revenues &amp; Transfers In</b>	<b>2,718,077</b>	<b>1,205,872</b>	<b>1,205,872</b>	<b>59,487</b>	<b>3,526,860</b>	<b>2,320,988</b>
<b>Expenditures &amp; Transfers Out</b>						
Personnel	\$ -	\$ 171,664	\$ 171,664	\$ 113,719	\$ 147,508	\$ (24,156)
Contractuals	1,729,992	1,690,872	5,702,872	5,624,319	5,723,845	20,973
Debt Service	-	-	-	-	-	-
Commodities	8,402	15,000	353,000	350,068	355,508	2,508
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>1,738,394</b>	<b>1,877,536</b>	<b>6,227,536</b>	<b>6,088,106</b>	<b>6,226,860</b>	<b>(676)</b>
<b>Net Change in Fund Balance</b>	<b>979,683</b>	<b>(671,664)</b>	<b>(5,021,664)</b>	<b>(6,028,619)</b>	<b>(2,700,000)</b>	<b>2,320,313</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>\$ 2,567,755</b>	<b>\$ 3,183,814</b>	<b>\$ (1,166,186)</b>	<b>\$ (2,173,141)</b>	<b>\$ 1,155,478</b>	<b>\$ 2,320,313</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 \$1.1 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 \$1.9 million in budgeted funding, with \$4,722 remaining for one drainage project that is scheduled for completion in 2023. This project is now being combined with another project in 2019 that is ongoing. The second project listed remains open for administrative reasons.
- **2013:** Active projects in the 2013 CIP include \$2.8 million in project funding, of which all funding is committed. The final 2013 project was completed in 2017 but remains open for administrative reasons.
- **2015:** Project budgets currently include \$1.5 million in project funding, of which \$1.4 million is committed and \$0.1 million is available. The final 2015 facility project has not started yet, and the final 2015 bridge project was active until January 2021.
- **2017:** Budgeted funding for the 2017 CIP totals \$6.7 million, with \$6.3 million committed and \$0.4 million available. Significant projects include the Law Enforcement Training Center and numerous bridge projects.
- **2018:** Budgeted funding for the 2018 CIP totals \$6.9 million, with \$5.3 million committed and \$1.5 million available. Significant current projects include the replacement of parking lots on County-owned properties, as well as numerous road and bridge projects.
- **2019:** Budgeted funding for the 2019 CIP totals \$19.4 million, with \$15.4 million committed and \$4.0 million available. Significant current projects include replacing Fire Station 31, upgrading the Juvenile Detention Facility cameras and recording system, and numerous road and bridge projects.
- **2020:** Budgeted funding for the 2020 CIP totals \$11.8 million with \$7.0 million committed and \$4.8 million available. Significant current projects include expanding the waiting room at the Adult Residential and Work Release Facility, expanding the courtroom on the eleventh floor of the Sedgwick County Courthouse, and numerous road and bridge projects.
- **2021:** Budgeted funding for the 2021 CIP totals \$70.7 million with \$57.9 million committed and \$12.9 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	-	1,066,049	-	1,066,049	-	TBD
<b>Annual Total</b>				-	<b>1,066,049</b>	-	<b>1,066,049</b>	-	
<b>2012</b>									
<b>Facility</b>									
14971-234	Relocate Fire Station 36	Completed	Cash	2,240,519	1,790,429	1,790,429	-	-	12/31/2012
<b>Drainage</b>									
23964-234	D21 Improve Drainage SW of Hayville-Dsgn	Design	Cash	-	145,000	140,278	4,722	-	12/31/2023
<b>Annual Total</b>				<b>2,240,519</b>	<b>1,935,429</b>	<b>1,930,707</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	461,635	461,635	-	14,367	07/31/2020
21534-231	R326 S Area Pkwy System Prelim Study	Completed	LST	500,000	500,000	405,000	95,000	-	12/31/2017
<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>2,676,990</b>	<b>1,516,585</b>	<b>98,750</b>	<b>14,367</b>	
<b>2017</b>									
<b>Facility</b>									
17001-230	Law Enforcement Training Center	Completed	Cash	5,500,000	6,126,222	5,894,791	231,431	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+	Completed	LST	227,005	227,005	174,422	52,583	4,035	10/01/2021
21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Ongoing	LST	200,000	100,000	42,451	57,549	2,158	TBD
				<b>Annual Total</b>	<b>6,277,005</b>	<b>6,342,365</b>	<b>398,662</b>	<b>8,735</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>2,200,000</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	Post-Construction & Occupancy	Cash	-	2,410,558	2,370,891	39,667	1,306,871	04/28/2021
33004-230	JDF Security Cam Record & View Upgrade	Post-Construction & Occupancy	Cash	-	786,860	780,529	6,331	-	07/30/2020
62001-230	ADA Compliance (from 2016 on)	Ongoing	Cash	712,132	1,079,558	778,288	301,270	2,977	TBD
91006-230	ADF 1st Floor & Courthouse Space	Post-Construction & Occupancy	Bond	-	6,714,688	6,479,174	235,514	677,892	03/31/2021
91008-230	Security Camera Upgrade/Standardization	Post-Construction & Occupancy	Cash	-	570,200	553,766	16,434	-	12/31/2019
93001-230	County Administration Building	Not Started	Cash	-	3,000,000	133,873	2,866,127	11,515	TBD
<b>Drainage</b>									
23002-230	D21 Design Ph. 1 Drainage SW of Hysville	Ongoing	Cash	-	38,205	38,205	-	1,651	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>15,387,022</b>	<b>4,025,077</b>	<b>2,000,906</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	Post-Construction & Occupancy	Cash	-	228,447	219,596	8,851	206,311	04/30/2021
91009-230	Energy Savings	Not Started	Cash	-	225,486	-	225,486	-	TBD
<b>Drainage</b>									
23001-230	D25 WVCFC System Major Maint & Repair	Ongoing	Cash	500,000	2,657,500	1,628,920	1,028,580	1,072,963	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	Completed	LST	-	338,622	338,622	-	338,622	07/01/2021
21484-231	R348 Pave 135th W north of 53rd N	Right Of Way Acquisition R/W	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	Completed	Bond	-	850,000	513,376	336,624	483,792	10/01/2021
21464-231	B505 Rehab Ridge Rd over Arkansas Riv	Design	LST	-	410,000	104,510	305,490	53,633	12/31/2022
21465-231	B504 Rehab on 151st W over Arkansas Riv.	Design	LST	-	60,000	55,000	5,000	44,000	12/31/2022
21468-231	B491 71st S S btwn Webb & Greenwich pt 1	Completed	Bond	-	850,000	541,390	308,610	365,651	10/01/2021
21469-231	B490 Replace on 143rd E north of Pawnee	Completed	Bond	-	800,000	725,117	74,883	-	10/31/2020
21470-231	B485 Replace on 151st W over Ninnescah	Design	LST	-	50,000	-	50,000	-	12/31/2022
21474-231	B513 93rd N btwn 119th & 135th W	Completed	LST	-	543,762	543,762	-	444,672	05/07/2021
21479-231	B495 247th W btwn 77th & 85th N	Completed	Bond	-	691,379	549,050	142,328	333,526	03/24/2021
21505-231	B489 Hydraulic btw 111th & 119th St. S.	Completed	LST	200,000	899,995	418,855	481,140	2,100	03/19/2021
<b>Annual Total</b>				<b>700,000</b>	<b>11,758,247</b>	<b>6,998,239</b>	<b>4,760,008</b>	<b>3,449,944</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 Warning Device 2017	Ongoing	Cash	110,000	554,500	432,976	121,524	45,500	TBD
33006-230	JRF HVAC System Replacement	Design	Cash	-	366,253	24,259	341,994	17,049	TBD
38001-230	Health Department Flooring at 1900 E 9th	Post-Construction & Occupancy	Cash	-	45,557	25,701	19,856	25,701	TBD
91002-230	Replace Roofs County Owned Buildings-16	Ongoing	Cash	169,968	434,836	422,313	12,523	-	TBD
91010-230	Main Courthouse Chiller Rebuild	Construction	Cash	-	141,111	133,121	7,990	133,121	TBD
<b>Drainage</b>									
23003-230	Spring Creek/Derby Erosion Design	Design	Cash	-	75,000	72,800	2,200	2,271	01/31/2022
<b>Roads</b>									
21448-231	R360 77th N & Seneca Improvements	Construction	LST	-	429,201	-	429,201	-	04/30/2022
21458-231	R359 95 S for 1/2 mi. E of 135 W	Design	LST	-	250,000	20,814	229,186	20,814	09/30/2022
21459-231	R357 61st N from 151st W to 1/2 mi. W	Design	LST	-	52,000	52,000	-	2,860	06/30/2023
21460-231	R356 151st N frm 53rd N to K-96	Design	LST	-	250,000	188,000	62,000	8,739	06/30/2023
21501-231	R328 NW Bypass RoW Acquisition K-254 '17	Right Of Way Acquisition R/W	LST	661,000	2,300,000	2,300,000	-	1,000,000	TBD
21502-231	R264 Improve Drainage County RoW 2017+	Ongoing	LST	500,000	2,500,000	1,914,894	585,106	402,591	TBD
21514-231	R175 Preventive Maintenance-2016+	Ongoing	LST	19,916,667	55,035,967	50,125,630	4,910,337	2,800,782	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Ongoing	LST	400,000	1,156,277	812,529	343,748	21,392	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	Design	LST	-	100,000	86,620	13,380	52,361	TBD
21454-231	B509 215th S W btwn 31st S & MacArthur	Not Started	LST	-	50,000	-	50,000	-	TBD
21455-231	B508 21st S N btwn 375th & 391st S W	Design	LST	-	70,000	48,000	22,000	14,400	12/31/2022
21456-231	B502 Greenwich btwn 109th & 117th St N	Not Started	LST	-	65,000	-	65,000	-	TBD
21457-231	B498 143rd E btwn Pawnee & 31st S	Not Started	LST	-	50,000	-	50,000	-	TBD
21462-231	B507 Greenwich btwn 117th & 125th N.	Design	LST	-	150,000	61,530	88,470	26,512	12/31/2022
21463-231	B506 85th St N btwn Oliver & Woodlawn	Design	LST	-	170,000	86,874	83,126	51,874	12/31/2022
21466-231	B494 143rd St E btwn 69th & 77th N	Design	LST	-	150,000	69,761	80,239	24,761	12/31/2022
21467-231	B492 103rd St S btwn 103rd & 119th W	Completed	Bond	-	700,000	283,955	416,045	261,537	06/30/2021
21475-231	B501 103rd S btwn Ridge & Hoover	Completed	Bond	-	750,000	358,983	391,017	204,586	08/30/2021
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.	Construction	Bond	-	978,000	78,450	899,550	4,318	04/30/2022
21478-231	B496 183rd W btwn 45th & 53rd N	Design	Bond	-	1,400,000	118,402	1,281,598	26,199	09/30/2022

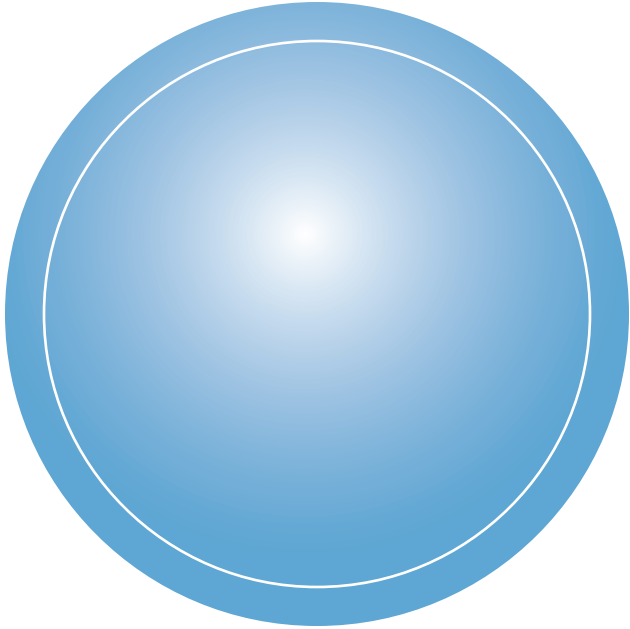
Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
21480-231	B493 199th W btwn Central & 13th N	Design	Bond	-	1,497,000	84,000	1,413,000	-	09/30/2022
			<b>Annual Total</b>	<b>21,757,635</b>	<b>70,710,703</b>	<b>57,851,413</b>	<b>12,859,290</b>	<b>5,147,368</b>	
			<b>Total All Years</b>	<b>40,486,603</b>	<b>122,811,461</b>	<b>98,049,878</b>	<b>24,761,583</b>	<b>10,621,320</b>	



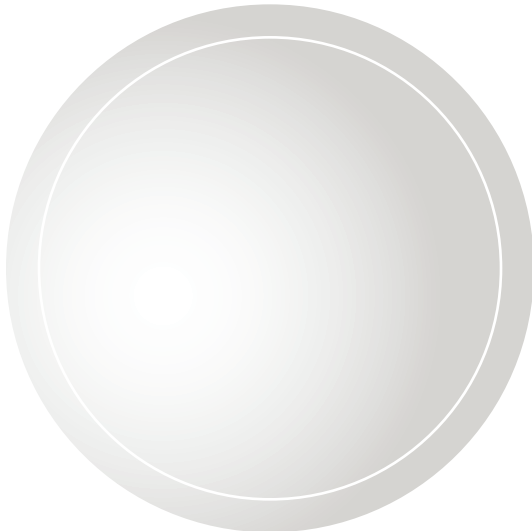
Fund	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD
<b>Summary Total by Fund</b>						
	Sales Tx Road/Bridge	2,600,000	15,514,223	8,605,211	6,909,012	1,740,065
	Sales Tx Road/Bridge	1,500,000	3,911,653	3,650,485	261,167	-
	Sales Tx Road/Bridge	24,870,172	70,726,460	60,180,413	10,546,047	5,806,092
	Sales Tx Road/Bridge	-	975,000	975,000	-	-
	Fire Dist Spec Equip	-	2,410,558	2,370,891	39,667	1,306,871
	Bldg & Equipment	257,740	-	-	-	-
	Bldg & Equipment	-	37,963,072	37,963,072	-	-
	Str Bdge & Oth Const	3,750	203,767	200,017	3,750	-
	Arena Construction	-	3,052,844	1,986,795	1,066,049	-
	Capital Improvements	-	8,812,688	7,314,768	1,497,920	677,892
	Capital Improvements	11,254,941	21,557,736	16,287,953	5,269,783	1,521,601
	Capital Improvements	37,784	2,811,096	2,676,988	134,108	-
	<b>Total All Funds</b>	<b>\$ 40,524,387</b>	<b>\$ 167,939,097</b>	<b>\$ 142,211,594</b>	<b>\$ 25,727,504</b>	<b>\$ 11,052,521</b>
<b>Summary Total by Project Type</b>						
	Bridges	5,650,755	22,869,388	14,264,805	8,604,582	2,400,116
	Drainage	500,000	2,915,705	1,880,203	1,035,502	1,076,885
	Facility	11,050,465	72,842,303	66,315,871	6,526,432	2,860,680
	Roads	23,323,167	69,311,702	59,750,714	9,560,988	4,714,840
	<b>Total All Project Types</b>	<b>\$ 40,524,387</b>	<b>\$ 167,939,097</b>	<b>\$ 142,211,594</b>	<b>\$ 25,727,504</b>	<b>\$ 11,052,521</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 57-59 of this report. The *Statement of Net Position* presents information regarding the County's assets and liabilities, with the difference between the two reported as *net position*. The *Statement of Activities* presents information showing how net position changed during the reporting period. It is important to note that over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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

- Total assets of the County exceeded liabilities by \$459.4 million, representing net position. Of this amount, \$40.2 million is reported as unrestricted net position.
- The largest portion of the County's net position (69.6%) 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 \$110.9 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 \$221.4 million, resulting in a \$110.5 million, or 20.8%, 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 60 and 61) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 62 and 63) 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 66-81 of this report.

**Proprietary funds** of the County include Enterprise Funds and Internal Service Funds and the related financial statements include the *Statement of Net Position* and *Statement of Revenues, Expenses and Changes in Net Position* (pages 64 and 65). 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 82-85 of this report.

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

- Fund balances for the governmental funds totaled \$288.6 million, an increase of \$95.5 million since the end of 2020. The following table depicts the financial position at September 30 and shows how fund balances changed in the major and other governmental funds:

<b>Governmental Fund Type</b>	<b>September 30, 2021 Fund Balance</b>	<b>Change in Fund Balance</b>
General	\$ 127,082,957	\$ 33,163,096
Fed/State Assistance	76,073,739	47,187,966
Public Building Commission	845,862	(613,190)
Debt Service	710,593	(321,263)
Debt Proceeds	5,299,479	(1,939,318)
Other	78,612,843	18,005,545
<b>Totals</b>	<b>\$ 288,625,473</b>	<b>\$ 95,482,836</b>

- Governmental funds revenues were \$390.1 million for the period ending September 30, 2021, a decrease of \$14.3 million compared to 2020. Property tax revenue was up \$8.7 million from the same time period last year. Intergovernmental revenue decreased \$25.3 million and charges for services increased \$0.8 million from 2020 to 2021. Sales tax revenue increased \$2.6 million for 2021.
- Governmental funds expenditures were \$294.7 million as of September 30, 2021, an increase of almost \$26.0 million from the same period last year. General government expenditures increased \$30.1 million from 2020 to 2021. Public safety expenditures increased \$2.7 million. Culture and recreation expenses increased \$0.1 million from last year and capital outlay expenses decreased by \$6.6 million from last year.
- The unrestricted fund balances of the governmental funds totaled \$160.9 million, which is available for meeting current budget obligations and spending at the government's discretion.
- Fund balance of the Public Building Commission (PBC) fund totaled \$0.8 million, a decrease of \$0.6 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 is \$0.7 million, all of which is restricted for the payment of debt service. Funding of debt service expenditures is

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

- The fund balance of the Debt Proceeds Fund totaled \$5.3 million, a decrease of \$1.9 million since the end of 2020.
- Net position of the Arena Fund (the County's only Enterprise Fund) totaled \$144.7 million at June 30. Of this amount, \$133.8 million is invested in capital assets and \$11.2 million represents unrestricted net position.
- Net position of the Internal Service Funds totaled almost \$38.1 million. Of this amount, \$10.1 million is invested in capital assets and \$28.0 million represents unrestricted net position.

# SEDGWICK COUNTY, KANSAS

## Statement of Net Position

September 30, 2021

	Primary Government		Total
	Governmental Activities	Business-type Activities	
<b>Assets</b>			
Cash, including investments	\$ 309,654,988	\$ 11,097,607	\$ 320,752,595
Receivables, net	97,300,379	-	97,300,379
Due from other agencies	155,892	-	155,892
Inventories, at cost	676,660	-	676,660
Prepaid items	2,099,975	-	2,099,975
Restricted assets:			
Cash, including investments	827,678	-	827,678
Capital assets:			
Land and construction in progress	78,244,337	15,561,999	93,806,336
Other capital assets, net of depreciation	345,331,347	118,231,767	463,563,114
Total assets	834,291,256	144,891,373	979,182,629
<b>Deferred Outflows of Resources</b>			
Deferred refunding	-	-	-
Deferred outflows-other postemployment benefits	1,697,531	-	1,697,531
Deferred outflows-pensions	41,459,868	-	41,459,868
Total deferred outflows of resources	43,157,399	-	43,157,399
<b>Liabilities</b>			
Accounts payable and other current liabilities	2,582,645	279,182	2,861,827
Accrued interest payable	772,987	-	772,987
Unearned revenue	39,950,350	-	39,950,350
Due to other entities	345,805	-	345,805
Noncurrent liabilities:			
Due within one year	8,407,917	-	8,407,917
Due in more than one year	322,859,388	-	322,859,388
Total liabilities	374,919,092	279,182	375,198,274
<b>Deferred Inflows of Resources</b>			
Deferred property tax revenue	-	-	-
Deferred lease receivable	-	-	-
Deferred inflows-other postemployment benefits	-	-	-
Deferred inflows-pensions	5,329,307	-	5,329,307
Total deferred inflows of resources	5,329,307	-	5,329,307
<b>Net Position</b>			
Net investment in capital assets	345,940,530	-	345,940,530
Invested in capital assets	-	133,793,766	133,793,766
Restricted for:			
Capital improvements	20,431,092	-	20,431,092
Capital improvements and operations	-	(279,182)	(279,182)
Debt service	3,554,833	-	3,554,833
Federal/State assistance	51,197,038	-	51,197,038
Community Development	2,861,554	-	2,861,554
Equipment and technology improvements	1,700,881	-	1,700,881
Fire protection	13,097,638	-	13,097,638
Court operations	2,455,649	-	2,455,649
Other purposes	15,729,736	-	15,729,736
Unrestricted (Deficit)	40,231,305	11,217,608	51,448,913
Total net position	\$ 497,200,256	\$ 144,612,191	\$ 641,812,447

# SEDGWICK COUNTY, KANSAS

## Statement of Activities

For the Nine Months Ended September 30, 2021

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 89,697,647	\$ 19,193,346	\$ 80,200,247	\$ -
Public safety	114,552,540	17,778,409	13,375,905	-
Public works	14,121,085	2,393,179	3,980,474	427,427
Health and welfare	38,530,744	10,739,259	17,863,154	-
Cultural and recreation	12,092,426	394,680	67,641	-
Community development	8,777,467	5,053	182,525	-
Interest on long-term debt	3,761,967	-	-	-
Total governmental activities	<u>281,533,876</u>	<u>50,503,926</u>	<u>115,669,946</u>	<u>427,427</u>
Business-type activities:				
Arena	<u>6,017,659</u>	<u>583,782</u>	<u>4,945,118</u>	<u>4,507,161</u>
Total business-type activities	<u>6,017,659</u>	<u>583,782</u>	<u>4,945,118</u>	<u>4,507,161</u>
Total primary government	<u>\$ 287,551,535</u>	<u>\$ 51,087,708</u>	<u>\$ 120,615,064</u>	<u>\$ 4,934,588</u>

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

Change in net position

Net position, beginning of year

Net position, end of period



Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ 9,695,946	\$ -	\$ 9,695,946
(83,398,226)	-	(83,398,226)
(7,320,005)	-	(7,320,005)
(9,928,331)	-	(9,928,331)
(11,630,105)	-	(11,630,105)
(8,589,889)	-	(8,589,889)
(3,761,967)	-	(3,761,967)
<u>(114,932,577)</u>	<u>-</u>	<u>(114,932,577)</u>
-	4,018,402	4,018,402
-	<u>4,018,402</u>	<u>4,018,402</u>
<u>(114,932,577)</u>	<u>4,018,402</u>	<u>(110,914,175)</u>
187,739,935	-	187,739,935
25,808,958	-	25,808,958
2,719,593	-	2,719,593
5,162,902	-	5,162,902
<u>221,431,388</u>	<u>-</u>	<u>221,431,388</u>
106,498,811	4,018,402	110,517,213
390,701,445	140,713,790	531,415,235
<u>\$ 497,200,256</u>	<u>\$ 144,732,192</u>	<u>\$ 641,932,448</u>

**SEDGWICK COUNTY, KANSAS**

*Balance Sheet*

**Governmental Funds**

September 30, 2021

*(with comparative totals for September 30, 2020)*

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
<b>Assets:</b>			
Cash, including investments	\$ 118,087,987	\$ 75,333,481	\$ 18,184
Restricted investment	-	-	827,678
Advance receivable	3,939,382	-	-
Due from other funds	-	-	-
Due from other agencies	-	5,392	-
Accounts receivable	436,795	951,904	-
Property tax receivable	-	-	-
Sales tax receivable	2,963,830	-	-
Interest receivable	175,218	-	-
Prepaid items	2,099,975	-	-
Lease receivable	-	-	82,620,350
Notes receivable	468,022	-	-
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	-	44,565	-
<b>Total assets</b>	<b>\$ 128,171,209</b>	<b>\$ 76,335,342</b>	<b>\$ 83,466,212</b>
<b>Liabilities:</b>			
Accounts payable	730,903	260,651	-
Due to other funds	88,646	-	-
Advance payable	-	-	-
Due to other entities	268,703	952	-
<b>Total liabilities</b>	<b>1,088,252</b>	<b>261,603</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>			
Deferred property tax revenue	-	-	-
Unavailable revenue - accounts receivable	-	-	-
Deferred lease receivable	-	-	82,620,350
Unavailable revenue - special assessments	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>82,620,350</b>
<b>Fund balances:</b>			
<b>Nonspendable:</b>			
Inventories	\$ -	\$ 44,565	\$ -
Advance receivable	3,939,382	-	-
Lease receivable	-	-	-
Notes receivable	468,022	-	-
Prepaid items	2,099,975	-	-
<b>Restricted:</b>			
General Government	6,290,206	-	-
Debt Service	-	-	18,184
Public Safety	-	48,938,680	-
Public Works	-	-	-
Health and Welfare	-	2,447,216	-
Culture and Recreation	-	-	-
Community Development	-	3,939,193	827,678
Capital Outlay	-	-	-
<b>Committed:</b>			
Public Safety	-	60,386	-
Capital Outlay	-	-	-
Health and Welfare	-	1,823,368	-
<b>Assigned:</b>			
General Government	5,624,035	-	-
Public Safety	-	462,555	-
Public Works	-	-	-
Health and Welfare	-	18,339,655	-
Community Development	-	18,121	-
Capital Outlay	-	-	-
Unassigned	108,661,337	-	-
<b>Total fund balance</b>	<b>127,082,957</b>	<b>76,073,739</b>	<b>845,862</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 128,171,209</b>	<b>\$ 76,335,342</b>	<b>\$ 83,466,212</b>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2021	2020
\$ -	\$ 4,415,346	\$ 79,616,538	\$ 277,471,536	\$ 386,223,004
-	-	-	827,678	817,035
-	-	-	3,939,382	4,192,933
815,251	884,133	-	1,699,384	779,471
-	-	150,500	155,892	13,314
-	-	3,145,856	4,534,555	4,500,924
-	-	-	-	-
-	-	2,963,832	5,927,662	5,695,494
-	-	-	175,218	690,203
-	-	-	2,099,975	2,175,489
-	-	-	82,620,350	85,115,580
-	-	-	468,022	702,033
-	-	-	-	-
3,573,257	-	-	3,573,257	3,737,554
-	-	-	-	-
-	-	441,531	486,096	608,722
<b>\$ 4,388,508</b>	<b>\$ 5,299,479</b>	<b>\$ 86,318,257</b>	<b>\$ 383,979,007</b>	<b>\$ 495,251,756</b>
-	-	1,314,215	2,305,769	2,033,594
104,662	-	1,506,076	1,699,384	779,471
-	-	3,939,382	3,939,382	4,192,933
-	-	76,150	345,805	99,742,416
104,662	-	6,835,823	8,290,340	106,748,414
-	-	-	-	-
-	-	869,591	869,591	451,237
-	-	-	82,620,350	85,115,580
3,573,253	-	-	3,573,253	3,737,554
3,573,253	-	869,591	87,063,194	89,304,371
\$ -	\$ -	\$ 441,531	\$ 486,096	608,722
-	-	-	3,939,382	4,192,933
-	-	-	-	-
-	-	-	468,022	702,033
-	-	-	2,099,975	2,175,489
-	-	3,533,301	9,823,507	8,144,137
710,593	-	25,790	754,567	96,842
-	-	19,004,793	67,943,473	114,167,099
-	-	3,419,381	3,419,381	2,421,791
-	-	3,420,995	5,868,211	7,493,367
-	-	151,212	151,212	117,362
-	-	2,233,220	7,000,091	7,057,316
-	5,299,479	20,431,092	25,730,571	20,157,726
-	-	4,222,511	4,282,897	6,180,182
-	-	7,850,982	7,850,982	8,881,709
-	-	-	1,823,368	1,542,445
-	-	-	5,624,035	4,117,381
-	-	3,597,471	4,060,026	1,996,534
-	-	927,474	927,474	640,485
-	-	-	18,339,655	5,994,747
-	-	-	18,121	18,718
-	-	10,144,616	10,144,616	9,247,593
-	-	(791,526)	107,869,811	93,244,360
710,593	5,299,479	78,612,843	288,625,473	299,198,971
<b>\$ 4,388,508</b>	<b>\$ 5,299,479</b>	<b>\$ 86,318,257</b>	<b>\$ 383,979,007</b>	<b>\$ 495,251,756</b>

**SEDGWICK COUNTY, KANSAS**

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

**For the Nine Months Ended September 30, 2021  
(with comparative totals for the nine months ended September 30, 2020)**

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission Fund</u>
<b>Revenues</b>			
Property taxes	\$ 131,132,822	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	12,904,479	-	-
Special assessments	-	-	-
Other taxes	182,984	2,465	-
Intergovernmental	1,038,354	109,538,584	-
Charges for services	11,021,396	10,502,218	463,333
Uses of money and property	3,689,612	5,806	1,410,163
Fines and forfeits	331,089	34,897	-
Licenses and permits	6,038,546	-	-
Other	2,630,904	130,628	-
<b>Total revenues</b>	<u>168,970,186</u>	<u>120,214,598</u>	<u>1,873,496</u>
<b>Expenditures</b>			
<b>Current:</b>			
General government	41,632,179	34,833,092	-
Public safety	73,997,557	7,172,243	-
Public works	1,516,147	-	-
Health and welfare	6,036,961	30,632,288	-
Cultural and recreation	9,829,069	-	-
Community Development	1,106,165	475,437	-
<b>Debt service:</b>			
Principal	-	-	600,000
Interest and fiscal charges	-	-	1,886,686
Debt issuance costs	-	-	-
Capital outlay	-	-	-
<b>Total expenditures</b>	<u>134,118,078</u>	<u>73,113,060</u>	<u>2,486,686</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>34,852,108</u>	<u>47,101,538</u>	<u>(613,190)</u>
<b>Other financing sources (uses)</b>			
Transfers from other funds	3,944	107,607	-
Transfers to other funds	(1,692,956)	(21,179)	-
Extraordinary item	-	-	-
Premium from issuance of refunding bonds	-	-	-
Premium from issuance of general obligation bonds	-	-	-
Sale of general capital assets	-	-	-
Proceeds from capital lease	-	-	-
Issuance of general obligation bonds	-	-	-
Issuance of refunding bonds	-	-	-
Payment to refunded bond	-	-	-
Issuance of general obligation bonds	-	-	-
Issuance of revenue bonds	-	-	-
<b>Total other financing sources (uses)</b>	<u>(1,689,012)</u>	<u>86,428</u>	<u>-</u>
<b>Net change in fund balances</b>	33,163,096	47,187,966	(613,190)
<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>\$ 127,082,957</u>	<u>\$ 76,073,739</u>	<u>\$ 845,862</u>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2021	2020
\$ 12,378,480	\$ -	\$ 44,228,633	\$ 187,739,935	\$ 179,052,968
-	-	2,441,748	2,441,748	2,429,587
-	-	12,904,479	25,808,958	23,180,593
427,427	-	-	427,427	523,227
-	-	92,396	277,845	320,000
-	-	7,209,580	117,786,518	143,112,724
-	-	19,057,727	41,044,674	40,199,631
56,420	291	610	5,162,902	7,622,477
-	-	-	365,986	196,101
-	-	22,293	6,060,839	5,667,568
-	-	270,895	3,032,427	2,197,043
<u>12,862,327</u>	<u>291</u>	<u>86,228,361</u>	<u>390,149,259</u>	<u>404,501,919</u>
-	25,100	4,186,651	80,677,022	50,554,946
-	-	32,871,890	114,041,690	111,365,064
-	-	8,511,261	10,027,408	10,666,483
-	-	4,258,392	40,927,641	40,748,493
-	-	2,212	9,831,281	9,720,739
-	-	6,371,687	7,953,289	7,802,037
12,025,000	-	224,283	12,849,283	12,514,869
3,172,016	-	15,907	5,074,609	5,464,343
-	-	-	-	-
-	-	13,284,200	13,284,200	19,870,039
<u>15,197,016</u>	<u>25,100</u>	<u>69,726,483</u>	<u>294,666,423</u>	<u>268,707,013</u>
<u>(2,334,689)</u>	<u>(24,809)</u>	<u>16,501,878</u>	<u>95,482,836</u>	<u>135,794,906</u>
2,013,426	-	2,259,980	4,384,957	11,512,681
-	(1,914,509)	(756,313)	(4,384,957)	(11,512,681)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>2,013,426</u>	<u>(1,914,509)</u>	<u>1,503,667</u>	<u>-</u>	<u>-</u>
(321,263)	(1,939,318)	18,005,545	95,482,836	135,794,906
<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>\$ 710,593</u>	<u>\$ 5,299,479</u>	<u>\$ 78,612,843</u>	<u>\$ 288,625,473</u>	<u>\$ 299,198,971</u>

# SEDGWICK COUNTY, KANSAS

## Statement of Net Position Proprietary Funds September 30, 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	\$ 11,097,607	\$ 32,183,452
Accounts receivable	120,001	1,315
Inventories, at cost	-	190,564
<b>Restricted assets:</b>		
Cash, including investments	-	-
<b>Total current assets</b>	<b>11,217,608</b>	<b>32,375,331</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	33,620,761
Construction in progress	2,523,641	-
Less accumulated depreciation	(57,927,114)	(31,927,306)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>133,793,766</b>	<b>10,053,389</b>
<b>Total assets</b>	<b>145,011,374</b>	<b>42,428,720</b>
<b><u>Liabilities</u></b>		
<b>Current liabilities:</b>		
Accounts payable	279,182	276,876
Estimated claims costs payable	-	2,400,000
<b>Total current liabilities</b>	<b>279,182</b>	<b>2,676,876</b>
<b>Noncurrent liabilities:</b>		
Estimated claims costs payable	-	1,684,200
<b>Total liabilities</b>	<b>279,182</b>	<b>4,361,076</b>
<b><u>Net position</u></b>		
Investment in capital assets	133,793,766	10,053,389
Restricted for capital improvements and operations	(279,182)	-
Unrestricted	11,217,608	28,014,255
<b>Total net position</b>	<b>144,732,192</b>	<b>38,067,644</b>
<b>Total liabilities and net position</b>	<b>\$ 145,011,374</b>	<b>\$ 42,428,720</b>

## SEDGWICK COUNTY, KANSAS

### Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Nine Months Ended September 30, 2021

	<b>Business-type Activity - Enterprise Fund Arena Fund</b>	<b>Governmental Activities - Internal Service Funds</b>
<b>Operating revenues:</b>		
Charges for services	\$ 350,514	\$ 35,876,837
Other revenue	233,268	1,252,574
<b>Total operating revenues</b>	<b>583,782</b>	<b>37,129,411</b>
<b>Operating expenses:</b>		
Salaries and benefits	-	1,094,875
Contractual services	2,143,084	4,411,719
Utilities	-	59,140
Supplies and fuel	-	2,774,867
Administrative charges	-	176,707
Depreciation expense	3,874,575	1,643,843
Claims expense	-	26,196,199
Other expense	-	-
<b>Total operating expenses</b>	<b>6,017,659</b>	<b>36,357,350</b>
<b>Operating loss</b>	<b>(5,433,877)</b>	<b>772,061</b>
<b>Nonoperating revenues:</b>		
Federal Grant Revenues	9,452,279	-
Investment income	-	-
Gain (loss) on sale of assets	-	486,100
<b>Total nonoperating revenues</b>	<b>9,452,279</b>	<b>486,100</b>
<b>Income loss before transfers</b>	<b>4,018,402</b>	<b>1,258,161</b>
<b>Transfers:</b>		
Transfers from other funds	-	-
Transfers to other funds	-	-
<b>Change in net position</b>	<b>4,018,402</b>	<b>1,258,161</b>
<b>Net position, beginning of year</b>	<b>140,713,790</b>	<b>36,809,483</b>
<b>Net position, end of period</b>	<b>\$ 144,732,192</b>	<b>\$ 38,067,644</b>



**SEDGWICK COUNTY, KANSAS**

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

*(with comparative totals for September 30, 2020)*

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2021	2020
<b>Assets:</b>					
Cash, including investments	\$ 39,238,505	\$ 25,790	\$ 40,352,243	\$ 79,616,538	\$ 66,522,035
Due from other agencies	-	-	150,500	150,500	500
Accounts receivable	3,145,856	-	-	3,145,856	2,932,806
Property tax receivable	-	-	-	-	-
Sales tax receivable	-	-	2,963,832	2,963,832	2,847,748
Inventories, at cost	441,531	-	-	441,531	505,767
<b>Total assets</b>	<b>\$ 42,825,892</b>	<b>\$ 25,790</b>	<b>\$ 43,466,575</b>	<b>\$ 86,318,257</b>	<b>\$ 72,808,856</b>
<b>Liabilities:</b>					
Accounts payable	201,657	-	1,112,558	1,314,215	1,014,627
Due to other funds	726,605	-	779,471	1,506,076	779,471
Advance payable	-	-	3,939,382	3,939,382	4,192,933
Due to other entities	76,150	-	-	76,150	77,214
<b>Total liabilities</b>	<b>1,004,412</b>	<b>-</b>	<b>5,831,411</b>	<b>6,835,823</b>	<b>6,064,245</b>
<b>Deferred Inflows of Resources:</b>					
Deferred property tax revenue	-	-	-	-	-
Unavailable revenue - accounts receivable	869,591	-	-	869,591	451,237
<b>Total deferred inflows of resources</b>	<b>869,591</b>	<b>-</b>	<b>-</b>	<b>869,591</b>	<b>451,237</b>
<b>Fund balances:</b>					
<b>Nonspendable:</b>					
Inventories	\$ 441,531	\$ -	\$ -	\$ 441,531	\$ 505,767
<b>Restricted:</b>					
General Government	3,533,301	-	-	3,533,301	2,840,176
Debt Service	-	25,790	-	25,790	25,790
Public Safety	19,004,793	-	-	19,004,793	17,302,181
Public Works	3,419,381	-	-	3,419,381	2,421,791
Health and Welfare	3,420,995	-	-	3,420,995	2,782,932
Culture and Recreation	151,212	-	-	151,212	117,362
Community Development	2,233,220	-	-	2,233,220	2,062,956
Capital Outlay	-	-	20,431,092	20,431,092	14,003,379
<b>Committed:</b>					
Public Safety	4,222,511	-	-	4,222,511	5,835,043
Capital Outlay	-	-	7,850,982	7,850,982	8,881,709
<b>Assigned:</b>					
Public Works	927,474	-	-	927,474	640,485
Public Safety	3,597,471	-	-	3,597,471	417,736
Capital Outlay	-	-	10,144,616	10,144,616	9,247,593
Unassigned	-	-	(791,526)	(791,526)	(791,526)
<b>Total fund balance</b>	<b>40,951,889</b>	<b>25,790</b>	<b>37,635,164</b>	<b>78,612,843</b>	<b>66,293,374</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 42,825,892</b>	<b>\$ 25,790</b>	<b>\$ 43,466,575</b>	<b>\$ 86,318,257</b>	<b>\$ 72,808,856</b>

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# SEDGWICK COUNTY, KANSAS

## Combining Balance Sheet Nonmajor Governmental Funds - Special Revenue Funds September 30, 2021 (with comparative totals for September 30, 2020)

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
<b>Assets:</b>				
Cash, including investments	\$ 2,233,220	\$ 1,718,257	\$ 5,654,222	\$ 1,600,595
Due from other agencies	-	-	-	-
Accounts receivable	-	-	3,119,732	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	441,531	-
<b>Total assets</b>	<b>\$ 2,233,220</b>	<b>\$ 1,718,257</b>	<b>\$ 9,215,485</b>	<b>\$ 1,600,595</b>
<b>Liabilities:</b>				
Accounts payable	-	8,410	84,381	757
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>8,410</b>	<b>84,381</b>	<b>757</b>
<b>Deferred Inflows of Resources:</b>				
Deferred property tax revenue	-	-	-	-
Unavailable revenue - accounts receivable	-	-	869,591	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>869,591</b>	<b>-</b>
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Inventories	\$ -	\$ -	\$ 441,531	\$ -
<b>Restricted:</b>				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	1,709,847	-	1,599,838
Culture and Recreation	-	-	-	-
Community Development	2,233,220	-	-	-
<b>Committed:</b>				
Public Safety	-	-	4,222,511	-
<b>Assigned:</b>				
Public Works	-	-	-	-
Public Safety	-	-	3,597,471	-
Unassigned	-	-	-	-
<b>Total fund balance</b>	<b>2,233,220</b>	<b>1,709,847</b>	<b>8,261,513</b>	<b>1,599,838</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 2,233,220</b>	<b>\$ 1,718,257</b>	<b>\$ 9,215,485</b>	<b>\$ 1,600,595</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>
\$ 2,834,312	\$ 144,197	\$ 1,527,068	\$ 151,212	\$ 4,079,183	\$ 2,274,760
-	-	-	-	-	-
647	11,800	58	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,834,959</u>	<u>\$ 155,997</u>	<u>\$ 1,527,126</u>	<u>\$ 151,212</u>	<u>\$ 4,079,183</u>	<u>\$ 2,274,760</u>
-	-	14,505	-	34,979	435
-	-	80,572	-	646,033	-
76,150	-	-	-	-	-
<u>76,150</u>	<u>-</u>	<u>95,077</u>	<u>-</u>	<u>681,012</u>	<u>435</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	3,398,171	2,274,325
2,337,302	-	1,082,079	-	-	-
-	-	-	-	-	-
-	-	-	151,212	-	-
-	-	-	-	-	-
-	-	-	-	-	-
421,507	155,997	349,970	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,758,809</u>	<u>155,997</u>	<u>1,432,049</u>	<u>151,212</u>	<u>3,398,171</u>	<u>2,274,325</u>
<u>\$ 2,834,959</u>	<u>\$ 155,997</u>	<u>\$ 1,527,126</u>	<u>\$ 151,212</u>	<u>\$ 4,079,183</u>	<u>\$ 2,274,760</u>

(Continued)

**SEDGWICK COUNTY, KANSAS**

*Combining Balance Sheet (continued)*  
**Nonmajor Governmental Funds - Special Revenue Funds**  
**September 30, 2021**  
*(with comparative totals for September 30, 2020)*

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
<b>Assets</b>				
Cash, including investments	\$ 111,310	\$ 1,852,123	\$ 181,324	\$ 53,335
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
<b>Total assets</b>	<u>\$ 111,310</u>	<u>\$ 1,852,123</u>	<u>\$ 181,324</u>	<u>\$ 53,335</u>
<b>Liabilities:</b>				
Accounts payable	-	19,703	-	-
Due to other funds	-	-	-	-
Due to other entities	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>19,703</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources:</b>				
Deferred property tax revenue	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Inventories	\$ -	\$ -	\$ -	\$ -
<b>Restricted:</b>				
General Government	-	1,832,420	-	-
Public Safety	-	-	181,324	53,335
Public Works	-	-	-	-
Health and Welfare	111,310	-	-	-
Culture and Recreation	-	-	-	-
Community Development	-	-	-	-
<b>Committed:</b>				
Public Safety	-	-	-	-
<b>Assigned:</b>				
Public Works	-	-	-	-
Public Safety	-	-	-	-
<b>Unassigned</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total fund balance</b>	<u>111,310</u>	<u>1,832,420</u>	<u>181,324</u>	<u>53,335</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 111,310</u>	<u>\$ 1,852,123</u>	<u>\$ 181,324</u>	<u>\$ 53,335</u>

Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2021	2020
\$ 1,703,635	\$ 13,086,798	\$ 32,954	\$ 39,238,505	\$ 32,575,334
-	-	-	-	-
-	13,619	-	3,145,856	2,932,806
-	-	-	-	-
-	-	-	441,531	505,767
<u>\$ 1,703,635</u>	<u>\$ 13,100,417</u>	<u>\$ 32,954</u>	<u>\$ 42,825,892</u>	<u>\$ 36,013,907</u>
2,754	35,733	-	201,657	559,027
-	-	-	726,605	-
-	-	-	76,150	77,214
<u>2,754</u>	<u>35,733</u>	<u>-</u>	<u>1,004,412</u>	<u>636,241</u>
-	-	-	-	-
-	-	-	869,591	451,237
-	-	-	869,591	451,237
\$ -	\$ -	\$ -	\$ 441,531	\$ 505,767
1,700,881	-	-	3,533,301	2,840,176
-	13,064,684	32,954	19,004,793	17,302,181
-	-	-	3,419,381	2,421,791
-	-	-	3,420,995	2,782,932
-	-	-	151,212	117,362
-	-	-	2,233,220	2,062,956
-	-	-	4,222,511	5,835,043
-	-	-	927,474	640,485
-	-	-	3,597,471	417,736
-	-	-	-	-
<u>1,700,881</u>	<u>13,064,684</u>	<u>32,954</u>	<u>40,951,889</u>	<u>34,926,429</u>
<u>\$ 1,703,635</u>	<u>\$ 13,100,417</u>	<u>\$ 32,954</u>	<u>\$ 42,825,892</u>	<u>\$ 36,013,907</u>

## SEDGWICK COUNTY, KANSAS

*Combining Balance Sheet*  
**Nonmajor Capital Projects Funds**  
 September 30, 2021  
 (with comparative totals for September 30, 2020)

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
<b>Assets</b>				
Cash, including investments	\$ -	\$ 3,240	\$ 18,269,859	\$ 124,419
Due from other agencies	-	-	150,500	-
Sales tax receivable	-	-	2,963,832	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 3,240</b>	<b>\$ 21,384,191</b>	<b>\$ 124,419</b>
<b>Liabilities:</b>				
Accounts payable	12,055	-	953,099	-
Due to other funds	779,471	-	-	-
Advance payable	-	-	-	-
<b>Total liabilities</b>	<b>791,526</b>	<b>-</b>	<b>953,099</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - accounts receivable	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>				
<b>Restricted:</b>				
Capital Outlay	\$ -	\$ -	\$ 20,431,092	\$ -
<b>Committed:</b>				
Capital Outlay	-	3,240	-	-
<b>Assigned:</b>				
Capital Outlay	-	-	-	124,419
Unassigned	(791,526)	-	-	-
<b>Total fund balance</b>	<b>(791,526)</b>	<b>3,240</b>	<b>20,431,092</b>	<b>124,419</b>
<b>Total liabilities and fund balances</b>	<b>\$ -</b>	<b>\$ 3,240</b>	<b>\$ 21,384,191</b>	<b>\$ 124,419</b>

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2021	2020
\$ 45,623	\$ 11,921,845	\$ 8,083,589	\$ 1,903,668	\$ 40,352,243	\$ 33,920,911
-	-	-	-	150,500	500
-	-	-	-	2,963,832	2,847,748
<u>\$ 45,623</u>	<u>\$ 11,921,845</u>	<u>\$ 8,083,589</u>	<u>\$ 1,903,668</u>	<u>\$ 43,466,575</u>	<u>\$ 36,769,159</u>
-	134,721	12,683	-	1,112,558	455,600
-	-	-	-	779,471	779,471
-	3,939,382	-	-	3,939,382	4,192,933
-	4,074,103	12,683	-	5,831,411	5,428,004
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 20,431,092	\$ 14,003,379
-	7,847,742	-	-	7,850,982	8,881,709
45,623	-	8,070,906	1,903,668	10,144,616	9,247,593
-	-	-	-	(791,526)	(791,526)
<u>45,623</u>	<u>7,847,742</u>	<u>8,070,906</u>	<u>1,903,668</u>	<u>37,635,164</u>	<u>31,341,155</u>
<u>\$ 45,623</u>	<u>\$ 11,921,845</u>	<u>\$ 8,083,589</u>	<u>\$ 1,903,668</u>	<u>\$ 43,466,575</u>	<u>\$ 36,769,159</u>



## SEDGWICK COUNTY, KANSAS

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

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2021	2020
<b>Revenues</b>					
Property taxes	\$ 44,228,633	\$ -	\$ -	\$ 44,228,633	\$ 43,004,265
Emergency telephone services taxes	2,441,748	-	-	2,441,748	2,429,587
Sales taxes	-	-	12,904,479	12,904,479	10,325,260
Other taxes	92,396	-	-	92,396	89,582
Intergovernmental	7,052,397	-	157,183	7,209,580	7,090,775
Charges for services	19,057,727	-	-	19,057,727	20,347,467
Uses of money and property	610	-	-	610	5,612
Licenses and permits	22,293	-	-	22,293	19,020
Other	54,906	-	215,989	270,895	405,995
<b>Total revenues</b>	<u>72,950,710</u>	<u>-</u>	<u>13,277,651</u>	<u>86,228,361</u>	<u>83,717,563</u>
<b>Expenditures</b>					
Current:					
General government	4,186,651	-	-	4,186,651	3,924,321
Public safety	32,871,890	-	-	32,871,890	33,475,292
Public works	8,511,261	-	-	8,511,261	8,820,812
Health and welfare	4,258,392	-	-	4,258,392	4,188,604
Culture and recreation	2,212	-	-	2,212	8,020
Community Development	6,371,687	-	-	6,371,687	6,128,419
Debt service:					
Principal	224,283	-	-	224,283	219,869
Interest and fiscal charges	15,907	-	-	15,907	20,321
Capital outlay	-	-	13,284,200	13,284,200	19,870,039
<b>Total expenditures</b>	<u>56,442,283</u>	<u>-</u>	<u>13,284,200</u>	<u>69,726,483</u>	<u>76,655,697</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>16,508,427</u>	<u>-</u>	<u>(6,549)</u>	<u>16,501,878</u>	<u>7,061,866</u>
<b>Other financing sources (uses)</b>					
Transfers from other funds	-	-	2,259,980	2,259,980	6,894,502
Transfers to other funds	(756,313)	-	-	(756,313)	(1,253,431)
<b>Total other financing sources (uses)</b>	<u>(756,313)</u>	<u>-</u>	<u>2,259,980</u>	<u>1,503,667</u>	<u>5,641,071</u>
<b>Net change in fund balances</b>	15,752,114	-	2,253,431	18,005,545	12,702,937
<b>Fund balances, beginning of year</b>	<u>25,199,775</u>	<u>25,790</u>	<u>35,381,733</u>	<u>60,607,298</u>	<u>53,590,437</u>
<b>Fund balances, end of period</b>	<u>\$ 40,951,889</u>	<u>\$ 25,790</u>	<u>\$ 37,635,164</u>	<u>\$ 78,612,843</u>	<u>\$ 66,293,374</u>

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## SEDGWICK COUNTY, KANSAS

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

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
<b>Revenues</b>				
Property taxes	\$ 8,595,407	\$ 3,536,424	\$ 4,377,428	\$ 2,542,191
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	130,834	-	-
Charges for services	-	4,981	11,179,472	17,571
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	218	2,382	4,577
<b>Total revenues</b>	<u>8,595,407</u>	<u>3,672,457</u>	<u>15,559,282</u>	<u>2,564,339</u>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	14,239,132	-
Public works	-	-	-	-
Health and welfare	-	2,601,147	-	1,657,245
Culture and recreation	-	-	-	-
Community Development	6,371,687	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>6,371,687</u>	<u>2,601,147</u>	<u>14,239,132</u>	<u>1,657,245</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>2,223,720</u>	<u>1,071,310</u>	<u>1,320,150</u>	<u>907,094</u>
<b>Other financing (uses)</b>				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	(29,708)
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(29,708)</u>
<b>Net change in fund balances</b>	2,223,720	1,071,310	1,320,150	877,386
<b>Fund balances, beginning of year</b>	<u>9,500</u>	<u>638,537</u>	<u>6,941,363</u>	<u>722,452</u>
<b>Fund balances, end of period</b>	<u>\$ 2,233,220</u>	<u>\$ 1,709,847</u>	<u>\$ 8,261,513</u>	<u>\$ 1,599,838</u>

	Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$	5,393,051	\$ 349,800	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	2,441,748	-
	-	-	-	32,712	-	-
	3,823,291	-	-	-	-	3,073,422
	-	55,068	2,020,863	-	-	803,930
	-	-	-	-	-	-
	13,879	-	234	-	-	-
	34,424	106	212	-	-	3,478
	<u>9,264,645</u>	<u>404,974</u>	<u>2,021,309</u>	<u>32,712</u>	<u>2,441,748</u>	<u>3,880,830</u>
	-	-	-	-	-	-
	-	-	-	-	1,870,492	3,865,299
	6,882,496	366,291	1,262,474	-	-	-
	-	-	-	2,212	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>6,882,496</u>	<u>366,291</u>	<u>1,262,474</u>	<u>2,212</u>	<u>1,870,492</u>	<u>3,865,299</u>
	<u>2,382,149</u>	<u>38,683</u>	<u>758,835</u>	<u>30,500</u>	<u>571,256</u>	<u>15,531</u>
	-	-	-	-	-	-
	-	-	(80,572)	-	(646,033)	-
	-	-	(80,572)	-	(646,033)	-
	2,382,149	38,683	678,263	30,500	(74,777)	15,531
	<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>2,758,809</u>	<u>\$ 155,997</u>	<u>\$ 1,432,049</u>	<u>\$ 151,212</u>	<u>\$ 3,398,171</u>	<u>\$ 2,274,325</u>

**SEDGWICK COUNTY, KANSAS**

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

**Nonmajor Special Revenue Funds**

**For the Nine Months Ended September 30, 2021**

*(with comparative totals for the nine months ended September 30, 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	59,684	-	-	-
Intergovernmental	-	24,850	-	-
Charges for services	-	3,801,180	4,574	27,524
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	5,911	-	-
<b>Total revenues</b>	<u>59,684</u>	<u>3,831,941</u>	<u>4,574</u>	<u>27,524</u>
<b>Expenditures</b>				
Current:				
General government	-	3,390,044	-	-
Public safety	-	-	-	14,236
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community Development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>3,390,044</u>	<u>-</u>	<u>14,236</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>59,684</u>	<u>441,897</u>	<u>4,574</u>	<u>13,288</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>	59,684	441,897	4,574	13,288
<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>\$ 111,310</u>	<u>\$ 1,832,420</u>	<u>\$ 181,324</u>	<u>\$ 53,335</u>

Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2021	2020
\$ -	\$ 19,434,332	\$ -	\$ 44,228,633	\$ 43,004,265
-	-	-	2,441,748	2,429,587
-	-	-	92,396	89,582
-	-	-	7,052,397	6,550,170
1,035,036	107,528	-	19,057,727	20,347,467
610	-	-	610	5,612
-	8,180	-	22,293	19,020
53	3,545	-	54,906	191,479
<u>1,035,699</u>	<u>19,553,585</u>	<u>-</u>	<u>72,950,710</u>	<u>72,637,182</u>
796,607	-	-	4,186,651	3,924,321
-	12,882,731	-	32,871,890	33,475,292
-	-	-	8,511,261	8,820,812
-	-	-	4,258,392	4,188,604
-	-	-	2,212	8,020
-	-	-	6,371,687	6,128,419
-	224,283	-	224,283	219,869
-	15,907	-	15,907	20,321
<u>796,607</u>	<u>13,122,921</u>	<u>-</u>	<u>56,442,283</u>	<u>56,785,658</u>
<u>239,092</u>	<u>6,430,664</u>	<u>-</u>	<u>16,508,427</u>	<u>15,851,524</u>
-	-	-	-	77,392
-	-	-	(756,313)	(1,318,302)
-	-	-	(756,313)	(1,240,910)
239,092	6,430,664	-	15,752,114	14,610,614
<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>\$ 1,700,881</u>	<u>\$ 13,064,684</u>	<u>\$ 32,954</u>	<u>\$ 40,951,889</u>	<u>\$ 34,926,429</u>

**SEDGWICK COUNTY, KANSAS**

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

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
<b>Revenues</b>				
Sales taxes	\$ -	\$ -	\$ 12,904,479	\$ -
Intergovernmental	-	-	157,183	-
Other revenue	-	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>13,061,662</u>	<u>-</u>
<b>Expenditures</b>				
Capital outlay	-	-	7,522,669	226,901
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>7,522,669</u>	<u>226,901</u>
<b>(Deficiency) of revenues (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>5,538,993</u>	<u>(226,901)</u>
<b>Other financing sources (uses)</b>				
Transfers from other funds	-	-	45,250	-
Transfers to other funds	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>45,250</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>-</u>	<u>5,584,243</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>\$ 20,431,092</u>	<u>\$ 124,419</u>

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2021	2020
\$ -	\$ -	\$ -	\$ -	\$ 12,904,479	\$ 10,325,260
-	-	-	-	157,183	540,605
-	215,989	-	-	215,989	214,516
-	215,989	-	-	13,277,651	11,080,381
-	2,192,686	2,001,637	1,340,307	13,284,200	19,870,039
-	2,192,686	2,001,637	1,340,307	13,284,200	19,870,039
-	(1,976,697)	(2,001,637)	(1,340,307)	(6,549)	(8,789,658)
-	2,214,730	-	-	2,259,980	6,817,110
-	-	-	-	-	64,871
-	2,214,730	-	-	2,259,980	6,881,981
-	238,033	(2,001,637)	(1,340,307)	2,253,431	(1,907,677)
45,623	7,609,709	10,072,543	3,243,975	35,381,733	33,248,832
<u>\$ 45,623</u>	<u>\$ 7,847,742</u>	<u>\$ 8,070,906</u>	<u>\$ 1,903,668</u>	<u>\$ 37,635,164</u>	<u>\$ 31,341,155</u>



## SEDGWICK COUNTY, KANSAS

### Combining Statement of Net Position Internal Service Funds September 30, 2021

	<u>Fleet Management</u>	<u>Health/Dental/ Life Insurance Reserve</u>	<u>Workers' Compensation Reserve</u>
<b><u>Assets</u></b>			
<b>Current assets:</b>			
Cash, including investments	\$ 14,589,826	\$ 13,014,966	\$ 4,432,317
Accounts receivable	1,315	-	-
Inventories, at cost	190,564	-	-
<b>Total current assets</b>	<u>14,781,705</u>	<u>13,014,966</u>	<u>4,432,317</u>
<b>Noncurrent assets:</b>			
<b>Capital assets:</b>			
Land	40,580	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	33,559,529	-	-
Less accumulated depreciation	(31,866,074)	-	-
<b>Total capital assets (net of accumulated depreciation)</b>	<u>10,053,389</u>	<u>-</u>	<u>-</u>
<b>Total assets</b>	<u>24,835,094</u>	<u>13,014,966</u>	<u>4,432,317</u>
<b><u>Liabilities</u></b>			
<b>Current liabilities:</b>			
Accounts payable	46,711	-	17,801
Estimated claims costs payable	-	2,400,000	-
<b>Total current liabilities</b>	<u>46,711</u>	<u>2,400,000</u>	<u>17,801</u>
<b>Noncurrent liabilities:</b>			
Estimated claims costs payable	-	-	1,684,200
<b>Total liabilities</b>	<u>46,711</u>	<u>2,400,000</u>	<u>1,702,001</u>
<b><u>Net position</u></b>			
Investment in capital assets	10,053,389	-	-
Unrestricted	14,734,994	10,614,966	2,730,316
<b>Total net position</b>	<u>24,788,383</u>	<u>10,614,966</u>	<u>2,730,316</u>
<b>Total liabilities and net position</b>	<u>\$ 24,835,094</u>	<u>\$ 13,014,966</u>	<u>\$ 4,432,317</u>

Risk Management Reserve	Totals	
	2021	2020
\$ 146,343	\$ 32,183,452	\$ 28,765,920
-	1,315	420
-	190,564	195,066
<u>146,343</u>	<u>32,375,331</u>	<u>28,961,406</u>
-	40,580	40,580
-	8,319,354	8,319,354
61,232	33,620,761	32,771,232
(61,232)	(31,927,306)	(30,479,042)
<u>-</u>	<u>10,053,389</u>	<u>10,652,124</u>
<u>146,343</u>	<u>42,428,720</u>	<u>39,613,530</u>
212,364	276,876	321,545
-	2,400,000	2,100,000
<u>212,364</u>	<u>2,676,876</u>	<u>2,421,545</u>
-	1,684,200	1,776,300
<u>212,364</u>	<u>4,361,076</u>	<u>4,197,845</u>
-	10,053,389	10,652,124
(66,021)	28,014,255	24,763,561
<u>(66,021)</u>	<u>38,067,644</u>	<u>35,415,685</u>
<u>\$ 146,343</u>	<u>\$ 42,428,720</u>	<u>\$ 39,613,530</u>

## SEDGWICK COUNTY, KANSAS

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

For the Nine Months Ended September 30, 2021

(with comparative totals for the nine months ended September 30, 2020)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
<b>Operating revenues:</b>			
Charges for services	\$ 5,790,073	\$ 28,726,076	\$ 1,360,688
Other revenue	34,287	1,137,725	21,075
<b>Total operating revenues</b>	<u>5,824,360</u>	<u>29,863,801</u>	<u>1,381,763</u>
<b>Operating expenses:</b>			
Salaries and benefits	708,061	148,554	125,358
Contractual services	326,885	663,545	95,142
Utilities	56,968	-	-
Supplies and fuel	2,630,269	-	44,148
Administrative charges	176,707	-	-
Depreciation	1,643,843	-	-
Claims expense	-	24,606,488	1,402,353
Other	-	-	-
<b>Total operating expenses</b>	<u>5,542,733</u>	<u>25,418,587</u>	<u>1,667,001</u>
<b>Operating loss</b>	<u>281,627</u>	<u>4,445,214</u>	<u>(285,238)</u>
<b>Nonoperating revenues:</b>			
Gain on sale of assets	486,100	-	-
<b>Total nonoperating revenues</b>	<u>486,100</u>	<u>-</u>	<u>-</u>
<b>Income (loss) before transfers</b>	767,727	4,445,214	(285,238)
<b>Transfers</b>			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
<b>Change in net position</b>	767,727	4,445,214	(285,238)
<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>\$ 24,788,383</u>	<u>\$ 10,614,966</u>	<u>\$ 2,730,316</u>

Risk Management Reserve	Totals	
	2021	2020
\$ -	\$ 35,876,837	\$ 35,267,737
59,487	1,252,574	3,218,473
<u>59,487</u>	<u>37,129,411</u>	<u>38,486,210</u>
112,902	1,094,875	919,266
3,326,147	4,411,719	2,011,903
2,172	59,140	43,866
100,450	2,774,867	1,833,736
-	176,707	173,295
-	1,643,843	1,752,948
187,358	26,196,199	27,337,770
-	-	-
<u>3,729,029</u>	<u>36,357,350</u>	<u>34,072,784</u>
<u>(3,669,542)</u>	<u>772,061</u>	<u>4,413,426</u>
-	486,100	194,685
-	486,100	194,685
(3,669,542)	1,258,161	4,608,111
-	-	-
-	-	-
<u>(3,669,542)</u>	<u>1,258,161</u>	<u>4,608,111</u>
<u>3,603,521</u>	<u>36,809,483</u>	<u>30,807,574</u>
<u>\$ (66,021)</u>	<u>\$ 38,067,644</u>	<u>\$ 35,415,685</u>

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