

Table of Contents

Executive Summary.....	1
Financial Review of General Fund (Budgetary Basis).....	7
Review of Budgetary Accounts.....	19
Capital Projects.....	41
Fund Statements (GAAP Basis).....	51

Schedules of Budgetary Accounts

General Fund:

Schedule of Budgetary Accounts.....	10
-------------------------------------	----

Other Governmental Funds (excludes capital project funds):

Schedule of Budgetary Accounts	
Bond and Interest	19
Wichita State University	20
COMCARE.....	21
Emergency Medical Services	22
Aging Services	23
Highway	24
Noxious Weeds	25
Fire District 1	26
Solid Waste	27
Emergency Telephone Service.....	28
Auto License	29

Federal/State Assistance Funds:

Schedule of Budgetary Accounts	
Sedgwick County Developmental Disability Organization Grants.....	30
COMCARE Grants	31
Corrections Grants	32
Aging Grants	33
Health Department Grants.....	34

Enterprise Funds:

Schedule of Budgetary Accounts	
INTRUST Bank Arena.....	35

Internal Service Funds:

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

Capital Projects

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

Fund Statements**Combined Financial Statements:**

Statement of Net Position	53
Statement of Activities.....	54
Balance Sheet – Governmental Funds	56
Statement of Revenues, Expenses and Changes in Fund Balances – Governmental Funds	58
Statement of Net Position – Proprietary Funds.....	60
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds.....	61

Combining Financial Statements:

Combining Balance Sheet – Nonmajor Governmental Funds	62
Combining Balance Sheet – Nonmajor Special Revenue Funds	64
Combining Balance Sheet – Nonmajor Capital Projects Funds.....	68
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	70
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	72
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds.....	76

Internal Service Funds:

Combining Statement of Net Position	78
Combining Statement of Revenues, Expenses, and Changes in Net Position	80

Executive Summary

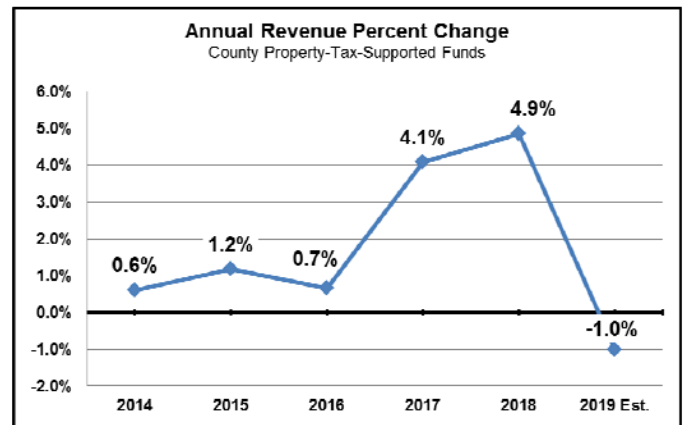
At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the first six months of 2019, ending June 30, 2019. The information contained in this report is based on unaudited financial statements 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 2019 budget was developed to ensure the priorities identified through a 2016 strategic planning process were funded at an appropriate level. Ultimately, the County increased budgeted expenditures in County property-tax-supported funds by \$13.8 million and added 7.50 full-time equivalents to address demand for services in core government functions while supporting a 5.3 percent increase in employer contributions for health insurance premiums, supporting a 2.5 percent flat pay adjustment for employees and a 1.5 percent bonus pool, additional funding in the Regional Forensic Science Center (RFSC) for increases in commodity prices and equipment maintenance contracts, and additional funding for in-home and community services and physical disability services in the Department on Aging. In recognition of the shifting and increasing needs of the community, the organization is again undergoing a strategic planning process to refine its areas of focus and prioritize budgetary needs. Current projections outline deficits in 2019 and 2020 with surpluses in the General Fund, a nominal surplus in 2021, and nominal deficits in 2022 through 2024, as expenditures are projected to exceed revenues in those years.

This quarterly report provides an analysis of financial trends through the first half of 2019 compared to the same time period in 2018. An overall increase in revenues over the first half of 2018 was recorded, but a significant decrease was recorded in charges for service and transfers in. Increased expenditures were recorded in personnel. Decreased expenditures were recorded in contractuals, commodities, debt service, capital projects, transfers out, and equipment. These changes are explained within this report.



Overall, the financial report illustrates continued modest improvement for County property-tax-supported funds compared to 2018.

- **Revenues totaled \$188.5 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$1.4 million (0.7 percent) compared to the first half of 2018.
- **Expenditures totaled \$124.0 million** for County property-tax-supported funds (excluding Fire District 1). This represents a decrease of \$0.5 million (0.5 percent) compared to the first half of 2018.
- **For all County property-tax-supported funds (excluding Fire District 1), ending balances are projected to decrease by \$0.1 million.** The year-end General Fund balance is anticipated to increase by \$1.2 million (1.8 percent), primarily due to an increase in current property taxes as a result of a 3.9 percent increase in assessed valuation for the current year.

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

Highlights of the government-wide financial statements, which are done in accordance with Generally Accepted Accounting Principles (GAAP), as of and for the period ending June 30, 2019 are as follows:

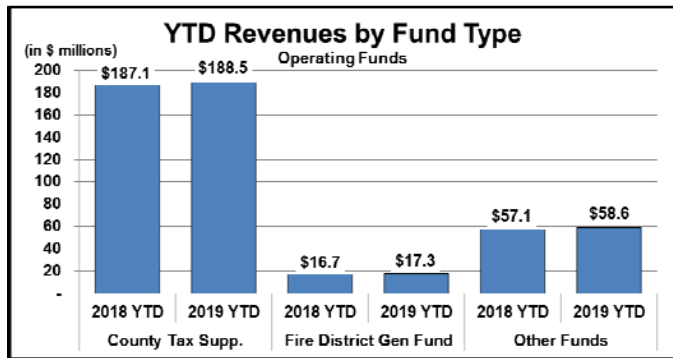
- Total assets of the County exceeded liabilities by \$572.5 million, representing net position. Of this amount, \$36.5 million is reported as unrestricted net position.
- The largest portion of the County’s net position (80.1%) consists of its investment in capital assets (e.g., land, buildings, machinery and equipment net of depreciation), less any outstanding debt used to acquire those assets. Although the County’s investment in capital assets is reported net of related debt, it is important to remember that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Program expenses exceeded revenues by \$102.8 million, reflecting the extent to which various County functions are supported by other general revenue streams, including property tax, sales taxes, other taxes, and investment earnings. The net deficiency of program

revenues under expenses is offset by general revenues and transfers of \$183.9 million, resulting in a \$81.0 million, or 16.5%, increase in net position since the first of the year.

Revenue Highlights:

Revenue collections for all operating funds through the first half of 2019 increased 1.2 percent (\$3.2 million) compared to the same timeframe last year. In County property-tax-supported funds, collections were relatively flat at \$188.5 million, but increased \$1.4 million (0.7 percent) compared to the first half of 2018.



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

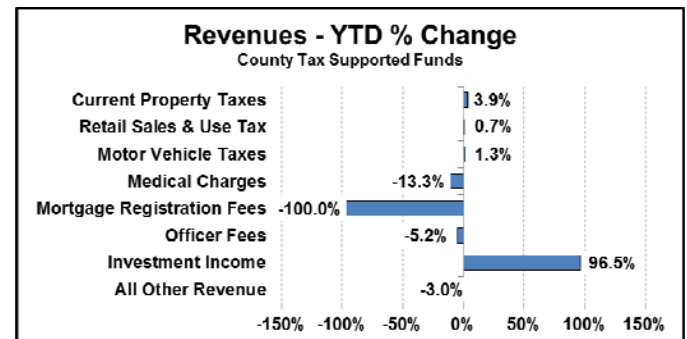
County property-tax-supported funds revenue collections increased \$1.4 million (0.7 percent) compared to the first half of 2018. The most significant increases occurred in current property taxes (\$5.0 million) and uses of money and property (\$1.7 million). The increase in current property taxes is due to an increase in assessed valuation of 3.9 percent for the current year. The increase in uses of money and property is largely due to an increase in investment income as a result of increased interest rates and increased return on interest payments (\$1.3 million), as well as an increase in penalties and interest on back taxes (\$0.3 million).

The increases were partially offset by decreases in other revenue (\$3.8 million) and charges for service (\$1.7 million). The decrease in other revenue is largely due to one-time transfer of cash into the General Fund from the 2018 sale of bonds for the Ronald Reagan Building capital project (\$3.6 million). The decrease in charges for service is largely due to a decrease in medical charges such as insurance fees (\$0.8 million), Medicare fees (\$0.3 million), and patient fees (\$0.2 million), collected on behalf of Emergency Medical Services (EMS) due to a transition to an outsourced billing model.

Fire District 1 revenue comes primarily from property taxes. Through the first half of 2019, revenue collections of \$17.3 million were \$0.6 million (3.4 percent) greater compared to the same timeframe in 2018.

All other operating funds include grants, enterprise and internal service funds, and non-property tax special revenue funds. Through the first half of 2019, all other County operating fund revenue increased 2.6 percent (\$1.5 million) compared to the same time period last year. The most significant increase occurred in intergovernmental revenue in non-property-tax funds (\$0.6 million) which is largely due to a new contract for COMCARE Crisis Center emergency housing, an increase in Federal grant revenue received, and the timing of revenue received by COMCARE (\$0.2 million). Other factors include the timing of Federal revenue received by the Department on Aging (\$0.1 million), and an increase in revenue received in the form of Justice Assistance Grants (JAG) (\$0.2 million) mainly in the Sheriff's Office.

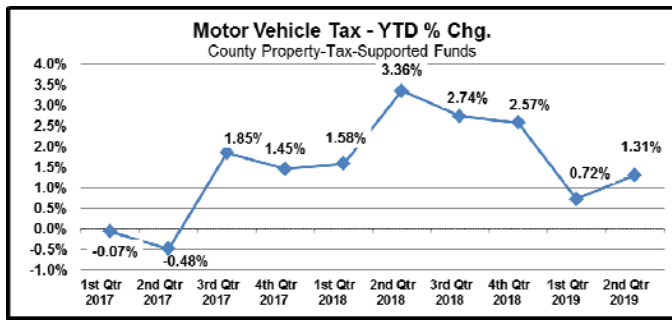
Key Revenues – Property-Tax-Supported Funds



Current property tax collections through the first half of 2019 increased \$5.0 million (3.9 percent) when compared to the same time period in 2018. The County's assessed valuation grew about 3.9 percent for the 2019 budget year.

Retail sales and use tax collections increased \$0.1 million (0.7 percent), compared to the first half of 2018. Collections in three of six months in 2019 exceeded collections in the same months in 2018.

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 a nominal amount, \$80,398 (1.3 percent), compared to the first half of 2018. Details about this revenue source are shown in the graph on the next page.



Medical charges for service are primarily collected for the operation of EMS. Through the first half of 2019, collections decreased \$1.1 million (13.3 percent) when compared to the same timeframe in 2018. The decrease is largely attributable to the transition to an outsourced billing model. Collections have been increasing the outsourced vendor has begun collecting revenue from older transports.

Mortgage registration fees decreased by \$0.7 million (100.0 percent) compared to the first half of 2018 as a result of legislative action that phased out the fee over five years while increasing per-page recording fees. In 2019, the fee has been fully phased out for the first time.

Officer fees decreased \$0.1 million (5.2 percent) compared to the first half of 2018. Officer fees are a per-page filing fee for documents recorded by the Register of Deeds Office. The fees vary based on the type and length of document being filed.

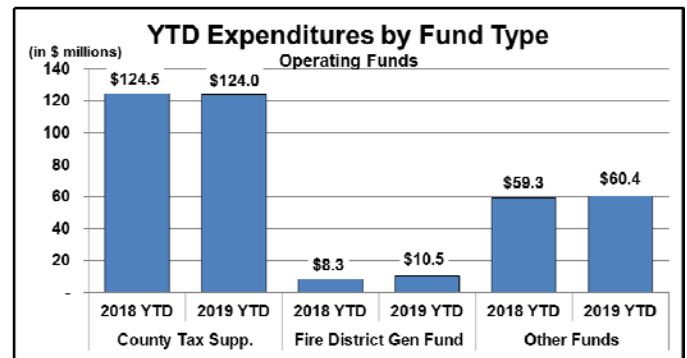
Investment income is required by State law to be deposited in the General Fund unless otherwise directed by statute to deposit earnings in a specific fund, such as the Register of Deeds Technology Fund. In some categories, relatively small increases in the amount can result in large percentage changes. Through the first half of 2019, investment income increased \$1.3 million (96.5 percent), versus the same period of time in 2018.

All other revenue collections decreased \$0.8 million (3.0 percent) compared to the first half of 2018.

Expenditure Highlights:

Total expenditures for all operating funds increased \$2.7 million (1.4 percent) compared to the first half of 2018. For all County property-tax-supported funds, expenditures decreased \$0.5 million (0.5 percent). An increase was recorded in personnel (\$2.6 million), while decreases were recorded in contractals (\$2.3 million), transfers out (\$0.5 million), debt service (\$0.3 million),

capital outlay (\$0.1 million), and nominally in commodities and capital improvements.



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

County property-tax-supported funds' expenditures decreased \$0.5 million (0.5 percent) compared to the first half of 2018.

Fire District 1 expenditures increased \$2.2 million (26.2 percent) to the first half of 2018.

All other operating funds' expenditures increased \$1.1 million (2.0 percent) compared to the first half of 2018.

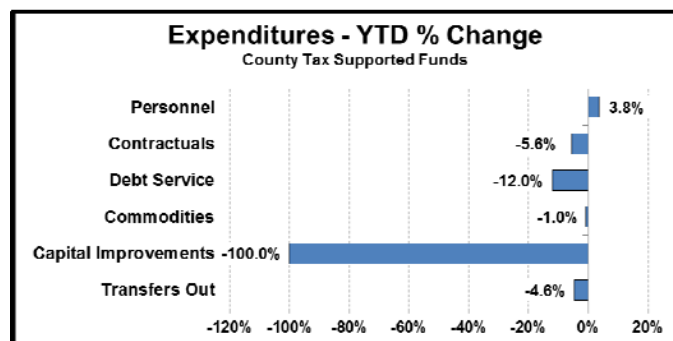
Key Expenditures — Property-Tax-Supported Funds

Personnel expenditures increased \$2.6 million (3.8 percent) compared to the first half of 2018. The increase is mostly attributable to an increase in earnings, including one-time bonuses paid to employees in January 2019 (\$1.5 million), an increase in retirement contributions (\$0.6 million), and an increase to health and life insurance premiums (\$0.5 million). Retirement rates are set by the State and have fluctuated over the years, as shown in the table below.

	2014	2015	2016	2017	2018	2019
KPERS - Retirement Rates						
	9.69%	10.41%	10.18%	8.96%	9.39%	9.89%
KP&F - Retirement Rates						
Sheriff	20.28%	21.72%	20.78%	19.39%	20.22%	22.13%
Fire	19.92%	21.36%	20.42%	19.03%	20.09%	22.13%
EMS	20.08%	21.36%	20.42%	19.03%	20.09%	22.13%

Contractual expenditures decreased \$2.3 million (5.6 percent) compared to the first half in 2018. The decrease is largely due to economic development incentives for Project Eclipse in 2018 (\$7.0 million). The decrease was offset by increases in grant award expenditures

(\$2.6 million) primarily due to the \$2.0 million grant award to the Zoo for capital projects, an increase in medical professional services (\$0.9 million), primarily due to an increase in contracts for the Sheriff's Office and the Department of Corrections, and an increase in management services (\$0.7 million), primarily due to shopping carts for janitorial services. Shopping carts are used throughout the County's purchasing system, and allow users to commit the amount of budget authority needed to cover the annual cost of a product or a service at any point during the year. An additional increase in expenditures was seen in subsidized live-in support (\$0.5 million) by the Sedgwick County Developmental Disability Organization (SCDDO).



Debt payments decreased \$0.3 million (12.0 percent) compared to the first half of 2018. The decrease is primarily due to lower interest payments; however, it is anticipated that the County will pay certain bonds off early in 2019, which will cause an increase in debt service costs later this year, but will save money on interest costs over the long term.

Commodities expenditures decreased a nominal amount, \$43,331 (1.0 percent), compared to the first half of 2018. The decrease is mainly due to technology equipment purchases in 2018, whereas fewer purchases were made in the same time period in 2019.

Capital Improvement expenditure activity decreased a nominal amount, \$10,150, (100.0 percent), compared to the first half of 2018.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures decreased by \$0.1 million (25.1 percent) compared to the first half of 2018.

Transfers to other funds decreased \$0.5 million (4.6 percent) compared to the first half of 2018. This is primarily due to the timing of transfers to capital projects in 2018 compared to 2019 (\$0.6 million). Additionally, transfers out-sales tax revenue increased \$0.2 million.

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

2019 Year-End Fund Balance Estimates Operating Funds By Fund Type (Budgetary Basis)

	<i>Special Revenue Funds</i>						Total Operating Funds
	General Fund	Debt Service Funds	Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds	Enterprise & Internal Service	
Revenues							
Property taxes	\$ 106,662,877	\$ 13,219,709	\$ 20,395,047	\$ 17,008,505	\$ -	\$ -	\$ 157,286,138
Motor vehicle taxes	14,894,235	1,738,328	2,804,367	1,859,498	-	-	21,296,429
Local retail sales & use tax	30,300,783	-	-	-	-	-	30,300,783
All other taxes	379,728	542,660	-	0	3,108,181	-	4,030,569
Licenses & permits	8,405,230	-	7,917	5,288	29,709	-	8,448,144
Intergovernmental	957,268	134,539	5,096,276	-	39,225,256	56,575	45,469,914
Charges for services	13,522,147	-	15,577,314	842,221	28,332,482	44,490,376	102,764,539
Fines & forfeitures	80,143	-	-	-	95,604	-	175,746
Miscellaneous	2,978,112	-	25,689	121,189	173,914	247,166	3,546,070
Reimbursements	5,950,238	-	51,921	14,211	86,780	118,786	6,221,937
Uses of money & property	6,493,629	-	-	112,501	24,514	245,455	6,876,099
Transfers in & other proceeds	535,061	2,777,522	6,081	-	1,487,646	1,108,453	5,914,763
Total	191,159,451	18,412,759	43,964,612	19,963,413	72,564,085	46,266,810	392,331,130
Expenditures							
Personnel	117,341,247	-	22,709,952	14,489,200	45,184,332	1,522,167	201,246,897
Contractual	46,980,624	-	19,387,529	1,875,081	25,516,284	40,117,373	133,876,891
Debt Service	-	18,884,389	-	391,915	-	-	19,276,304
Commodities	6,178,548	-	1,741,630	551,750	1,466,207	3,073,612	13,011,746
Capital improvements	-	-	-	-	-	1,320,375	1,320,375
Capital outlay	503,533	-	592,194	430,000	30,500	2,724,166	4,280,393
Transfers to other funds	18,889,872	-	420,620	1,750,000	1,346,712	-	22,407,205
Total	189,893,824	18,884,389	44,851,925	19,487,945	73,544,035	48,757,693	395,419,812
Net change in fund balance	1,265,627	(471,630)	(887,313)	475,468	(979,949)	(2,490,883)	(3,088,681)
Actual beginning fund balance	68,056,800	2,600,670	3,976,257	7,045,974	29,823,864	25,957,782	137,461,347
Ending Fund Balance	\$ 69,322,427	\$ 2,129,040	\$ 3,088,944	\$ 7,521,442	\$ 28,843,915	\$ 23,466,899	\$ 134,372,666

Year-End Fund Balance:

General Fund: Revenues are estimated to exceed expenditures by \$1.3 million at year-end, primarily due to an increase in current property tax as a result of a 3.9 percent increase in assessed valuation for the current year as well as an increase in investment income.

Debt Service Funds: Expenditures from debt service funds are estimated to be \$0.5 million less than revenues. It is anticipated that the County will pay certain bonds off in early 2019, which will cause an increase in debt service costs later in the year, but will save money on interest costs over the long term.

Special Revenue Funds–Property Tax Supported: These funds are expected to decrease by \$0.9 million by year-end, primarily due to decreased revenues and increased expenditures for the Highway Fund. This is part of a strategic use of fund balance to draw balances to targeted levels.

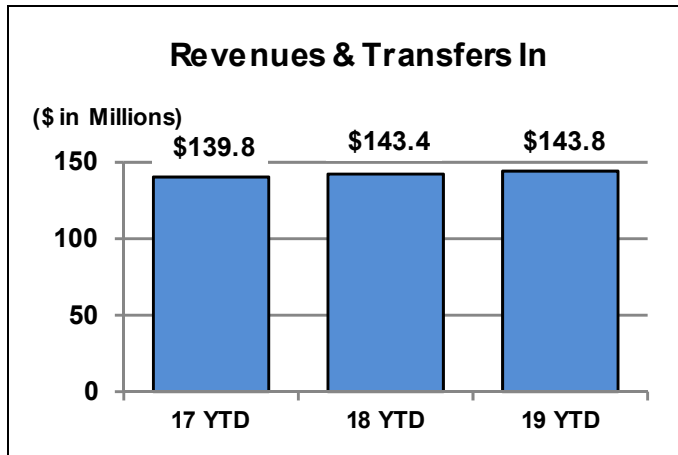
Fire District 1: The fund balance is estimated to increase by \$0.5 million by the end of the year, primarily due to anticipated tax collections.

Special Revenue Funds–Non Property Tax Supported: These funds are estimated to decrease by \$1.0 million. This is primarily due to a strategic use of fund balance to draw balances to targeted levels in Aging Grants (\$0.2 million), Sheriff Grants (\$0.2 million), Health Grants (\$0.2 million), and SCDDO Grants (\$0.1 million), and projected increases in expenditures by Environmental Resources due to storm debris cleanup (\$0.3 million).

Enterprise and Internal Service Funds: The fund balances within this fund group are estimated to decrease \$2.5 million by the end of the year. This is primarily due to a projected decrease in the Health/Dental Insurance Fund (\$1.6 million), and an intentional use of fund balance in the Workers' Compensation Fund (\$0.5 million).

General Fund

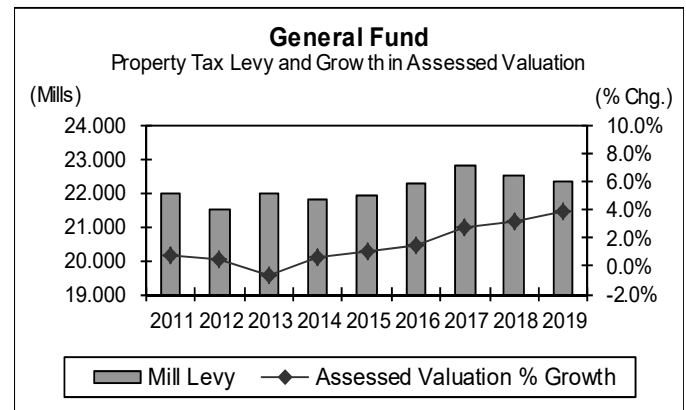
Major Revenues



Total revenues in the General Fund through the first half of 2019 totaled \$143.8 million, an increase of \$0.4 million (0.3 percent) compared to the same timeframe in 2018. The increase in revenue is largely attributable to increases in current property taxes (\$3.0 million), uses of money and property (\$1.7 million), and miscellaneous revenue (\$0.3 million). The increase in current property taxes is due to a 3.9 percent increase in assessed valuation. The increase in uses of money and property is due to an increase in investment income as a result of increased interest rates and increased return on interest payments as well as penalties and interest on back taxes. The increase in miscellaneous revenue is due to mortgage revenue received from the Kansas Housing Assistance Program (KSHAP), as well as the timing of the 2017 refund from the City of Wichita for the Flood Control Agreement as well as the Metropolitan Area Planning Department (MAPD).

The increases were partially offset by decreases in transfers in (\$3.8 million), charges for service (\$0.6 million), and licenses and permits revenue (\$0.2 million). The decrease in transfers in is due to the one-time transfer of cash into the General Fund after the 2018 sale of bonds for the Ronald Reagan Building capital project. The decrease in charges for services is largely due to a decrease in mortgage registration fees which were phased out by legislative action in 2019. The decrease in license and permit revenue is largely due to fluctuations in the construction market and periods of heavy rain during the first half that delayed projects for the Metropolitan Area Building and Construction Department (MABCD).

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



Property taxes (current) are the largest revenue source in the General Fund. Through the first half of 2019, \$102.3 million in current property taxes had been collected, an increase of \$3.0 million (3.1 percent) compared to the previous year. The mill levy rate for this Fund is 22.342, a decrease of 0.186 mills from the 2018 rate of 22.528 mills.

Local retail sales and use tax collections through the first half of 2019 increased \$0.1 million (0.7 percent), compared to 2018. Collections in three of six months in 2019 exceeded collections in the same months in 2018. 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	2018	2019	% Change
January	2,597,449	2,663,508	2.54%
February	2,794,947	2,786,674	-0.30%
March	2,189,120	2,174,989	-0.65%
April	2,220,971	2,269,509	2.19%
May	2,604,930	2,673,412	2.63%
June	2,368,889	2,308,718	-2.54%
Total	14,776,306	14,876,810	0.68%

Motor vehicle tax collections were \$4.8 million through the first half of 2019, an increase of \$21,863 (0.5 percent) compared to the same timeframe in 2018. 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.

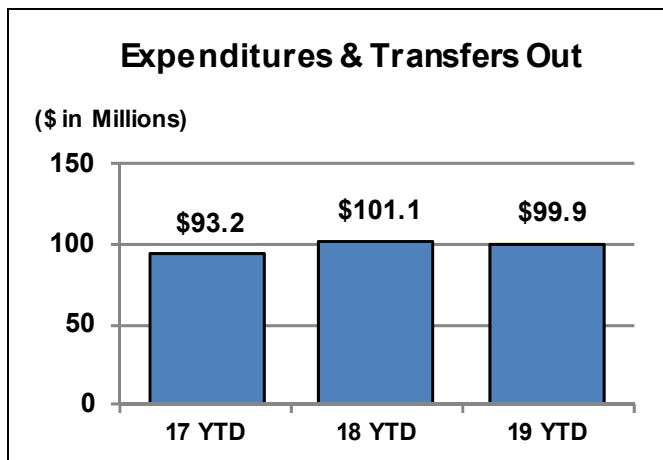
Intergovernmental revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with juvenile Corrections programs. Receipts in this category totaled \$0.5 million, which was \$70,306 (13.1 percent) less than the first half of 2018.

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 \$6.4 million collected through the first half of 2019 was \$0.6 million (8.7 percent) less than the same timeframe in 2018, primarily due a decrease in mortgage registration fees which were phased out in 2019.

Uses of Money and Property revenue, which includes investment income, increased \$1.7 million (52.0 percent) compared to the same time period in 2018.

Transfers from other funds and other proceeds are typically a result of the transfer of residual cash from the Auto License Fund or from completed capital projects, which varies as projects can be completed any time during the year. Through the first half of 2019, there was a decrease of \$3.8 million (99.8 percent) compared to the same time period in 2018. This is primarily due to the one-time transfer into the General Fund after the 2018 sale of bonds for the Ronald Reagan Building (\$3.6 million).

Major Expenditures



Actual year-to-date expenditures for the first half of 2019 decreased \$1.2 million compared to the same time period in 2018. An increase was recorded in personnel (\$2.3 million), but was offset by decreases in

contractuals (\$2.6 million), transfers out (\$0.7 million), and nominally in commodities.

Personnel costs increased \$2.3 million (4.2 percent) compared to 2018. This increase is mostly attributable to an increase in salaries and wages (\$0.6 million), including one-time bonuses paid to employees in January 2019 (\$0.5 million), an increase in retirement contributions (\$0.5 million), and an increase to health and life insurance premiums (\$0.4 million).

General Fund Detailed Personnel Expenditures				
Category	Year-to-Date Comparison			% Change
	2018	2019		
Salaries and Wages	\$ 37,410,749	\$ 38,026,397		1.65%
Overtime	1,809,080	2,189,671		21.04%
Bonus Payment	-	463,763		0.00%
Allowances	39,151	42,197		7.78%
FICA - OASDI	2,387,503	2,474,993		3.66%
FICA - HI	558,368	578,828		3.66%
Health/Dental Ins.	8,352,684	8,762,514		4.91%
Retirement	4,433,121	4,954,095		11.75%
Workers' Comp.	436,620	244,986		-43.89%
Unemployment Tax	53,349	58,988		10.57%
Vac. Sell as Wages	281	-		-100.00%
Vac. Sell as Benefits	58,700	51,841		-11.68%
Donated Leave	11,256	6,412		-43.03%
Wireless Allowance	57,885	59,915		3.51%
Flex Spending Contr.	54,196	65,288		20.47%
Call Back/On Call	25,269	53,056		109.96%
Total	\$ 55,688,211	\$ 58,032,945		4.21%

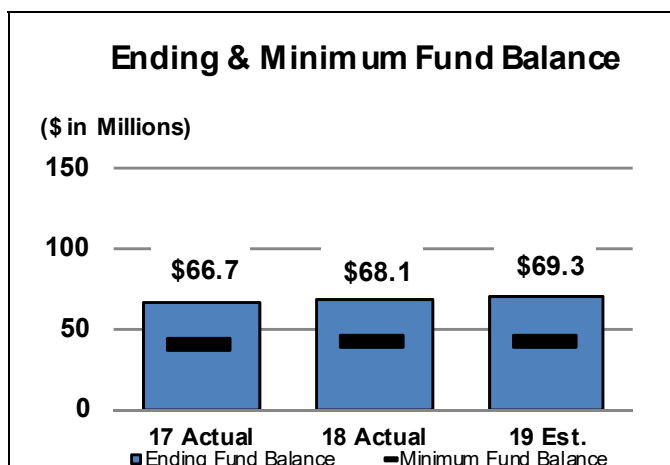
Contractual services expenditures decreased \$2.6 million (8.1 percent) through the first half of 2019, compared to the same timeframe in 2018. The decrease is largely due to economic development incentives for Project Eclipse in 2018 (\$7.0 million). The decrease was offset by increases in grant award expenditures (\$2.5 million) primarily due to the \$2.0 million grant award to the Zoo for capital projects, an increase in medical professional services (\$0.9 million), primarily due to an increase in contracts for the Sheriff's Office and the Department of Corrections, and an increase in management services (\$0.7 million), primarily due to shopping carts for janitorial 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. An additional increase in expenditures was seen in subsidized live-in support (\$0.5 million) by the Sedgwick County Developmental Disability Organization (SCDDO).

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 security upgrades at the Juvenile Detention Facility (\$0.8 million), maintenance and repairs to the Flood Control System (\$0.5 million), modernizing elevators at the Adult Detention Facility (\$0.2 million), and repairs to the salt storage building at the West Yard (\$0.2 million).

Commodity expenditures at the end of the first half of 2019 had a nominal decrease of \$1,376 (0.0 percent), when compared to the same timeframe in 2018. The decrease is primarily due to the purchase of technology equipment, whereas fewer purchases were made in 2019.

General Fund Ending Balance



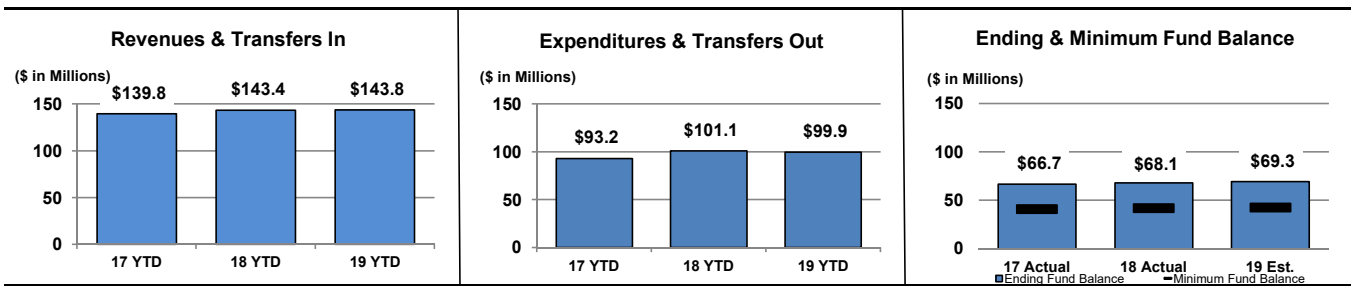
The General Fund 2019 beginning budgetary fund balance of \$68.1 million is estimated to increase by \$1.2 million (1.8 percent) by the end of 2019, primarily due to an increase in current property tax as a result of a 3.9 percent increase in assessed valuation for the current year as well as an increase in investment income.

General Fund

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

Revenues through June 2019 increased \$0.4 million versus the same time period in 2018, specifically in current property taxes (\$3.0 million), uses of money and property (\$1.7 million), and miscellaneous revenue (\$0.3 million). The increase in uses of money and property is due to an increase in investment income as a result of increased interest rates and increased return on interest payments as well as penalties and interest on back taxes. The increase in current property taxes is due to an increase in assessed valuation. The increase in miscellaneous revenue is due to mortgage program revenue received from the Kansas Housing Assistance Program (KSHAP), as well as the timing of the 2017 refund from the City of Wichita for the Flood Control Agreement and the Metropolitan Area Planning Department (MAPD). The increases were partially offset by decreases in transfers in (\$3.8 million), charges for service (\$0.6 million), and licenses and permits revenue (\$0.2 million). The decrease in transfers in is primarily due to the one-time transfer of cash into the General Fund after the 2018 sale of bonds for the Ronald Reagan Building capital project. The decrease in charges for services is largely due to a decrease in mortgage registration fees which were phased out by legislative action in 2019. The decrease in license and permit revenue is largely due to fluctuations in the construction market and periods of heavy rain in May and June 2019 that delayed projects for the Metropolitan Area Building and Construction Department (MABCD).

Expenditures decreased \$1.2 million compared to the same period in 2018, specifically in contractuals (\$2.6 million), transfers out (\$0.7 million), and capital outlay (\$0.3 million). The decrease in contractuals is largely due to the County's 2018 payment to Spirit for their new building compared to no such payment in 2019. The decrease in transfers out is due to the timing of transfers for capital projects in 2019. The decrease in capital outlay is due to the purchase of a vehicle in 2018 compared to no such purchase at this time in 2019. The decreases were partially offset by increases in personnel (\$2.3 million). The increase in personnel costs is largely due to one-time employee bonuses that were paid in January 2019, as well as an increase in employee benefit costs.



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

For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD			2019 YTD		
	Annual Budgeted Amounts					
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	\$ 99,254,818	\$ 107,108,536	\$ 107,108,536	\$ 102,296,397	\$ 104,545,205	\$ (2,563,331)
Back Prop. Taxes & Ref. Warrants	1,610,375	2,131,218	2,131,218	1,559,951	2,117,673	(13,546)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	4,754,022	14,600,017	14,600,017	4,775,885	14,894,235	294,218
Local Retail Sales & Use Tax	14,776,306	29,635,669	29,635,669	14,876,810	30,300,783	665,114
All Other Taxes	169,929	333,292	333,292	185,451	379,728	46,436
Licenses & Permits	4,153,524	8,013,701	8,013,701	3,917,338	8,405,230	391,529
Intergovernmental	537,210	1,049,466	1,049,466	466,904	957,268	(92,197)
Charges for Services	7,044,346	17,483,579	17,483,579	6,428,853	13,522,147	(3,961,433)
Fines & Forfeitures	44,279	124,807	124,807	38,365	80,143	(44,664)
Miscellaneous	1,129,535	2,851,942	2,851,942	1,431,254	2,978,112	126,170
Reimbursements	2,885,813	6,055,971	6,055,971	2,890,262	5,950,238	(105,732)
Uses of Money & Property	3,263,479	5,641,076	5,641,076	4,958,975	6,493,629	852,553
Transfers In & Other Proceeds	3,799,377	-	-	8,446	535,061	535,061
Total Revenues & Transfers In	143,423,013	195,029,273	195,029,273	143,834,892	191,159,451	(3,869,822)
Expenditures & Transfers Out						
Personnel	\$ 55,688,211	\$ 123,887,704	\$ 123,642,345	\$ 58,032,945	\$ 117,341,247	\$ (6,301,099)
Contractuals	31,761,358	62,854,822	62,917,123	29,187,961	46,980,624	(15,936,499)
Debt Service	-	-	-	-	-	-
Commodities	3,370,554	6,623,898	6,613,446	3,369,178	6,178,548	(434,898)
Capital Improvement	10,150	1,789,137	111,832	-	-	(111,832)
Capital Outlay	347,803	708,400	774,400	38,164	503,533	(270,867)
Transfers Out	9,874,248	17,047,796	18,852,609	9,222,542	18,889,872	37,263
Total Expenditures & Transfers Out	101,052,324	212,911,756	212,911,756	99,850,790	189,893,824	(23,017,931)
Net Change in Fund Balance	42,370,689	(17,882,482)	(17,882,482)	43,984,101	1,265,627	(26,887,754)
Actual Beginning Fund Balance	66,685,155	68,056,800	68,056,800	68,056,800	68,056,800	-
Ending Fund Balance	\$ 109,055,844	\$ 50,174,318	\$ 50,174,318	\$ 112,040,901	\$ 69,322,427	\$ (26,887,754)

General Fund

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

For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD	2019 YTD				
		Annual Budgeted Amounts			Fiscal Year	Variance with
	YTD Actual	Adopted	Revised	YTD Actual	Estimates	Revised Budget
	Amounts			Amounts	As of July 2019	Positive/Negative
Expenditures and Interfund Transfers Out By Division						
General Government						
County Commission						
Personnel	393,392	860,146	860,146	397,372	802,080	(58,066)
Contractuals	43,320	92,103	99,603	59,484	88,212	(11,391)
Debt Service	-	-	-	-	-	-
Commodities	1,317	25,197	25,197	5,187	19,280	(5,917)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Commission	438,029	977,446	984,946	462,042	909,572	(75,375)
County Manager						
Personnel	719,843	1,692,237	1,692,237	720,256	1,444,594	(247,642)
Contractuals	209,437	239,225	242,966	221,157	253,801	10,835
Debt Service	-	-	-	-	-	-
Commodities	6,903	32,249	28,508	18,607	28,546	38
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Manager	936,183	1,963,711	1,963,711	960,020	1,726,941	(236,770)
County Counselor						
Personnel	634,665	1,351,862	1,351,862	610,545	1,199,546	(152,315)
Contractuals	106,575	340,397	340,397	145,859	306,398	(33,999)
Debt Service	-	-	-	-	-	-
Commodities	10,088	36,307	36,307	13,026	37,173	866
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Counselor	751,328	1,728,566	1,728,566	769,429	1,543,117	(185,448)
County Clerk						
Personnel	522,409	1,236,174	1,236,174	487,010	982,031	(254,142)
Contractuals	4,104	17,600	17,600	4,356	14,259	(3,341)
Debt Service	-	-	-	-	-	-
Commodities	1,175	9,493	9,493	1,661	4,789	(4,704)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Clerk	527,688	1,263,267	1,263,267	493,027	1,001,080	(262,187)
Register of Deeds						
Personnel	497,996	1,176,013	1,176,013	529,180	1,062,691	(113,323)
Contractuals	4,945	17,530	17,530	6,583	16,447	(1,083)
Debt Service	-	-	-	-	-	-
Commodities	6,029	24,760	24,760	10,337	19,433	(5,327)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Register of Deeds	508,970	1,218,304	1,218,304	546,100	1,098,571	(119,733)
Election Commissioner						
Personnel	319,330	908,735	908,735	324,771	652,878	(255,857)
Contractuals	387,313	570,651	567,151	462,116	569,338	2,187
Debt Service	-	-	-	-	-	-
Commodities	24,056	95,417	98,917	19,578	84,873	(14,044)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Election Commissioner	730,699	1,574,803	1,574,803	806,465	1,307,089	(267,715)

General Fund

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

For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD	2019 YTD					
		Annual Budgeted Amounts					
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative	
General Government (Continued)							
Division of Human Resources							
Personnel	589,265	1,175,843	1,175,843	583,764	1,159,343	(16,500)	
Contractuals	145,770	115,313	185,813	159,077	162,573	(23,240)	
Debt Service	-	-	-	-	-	-	
Commodities	19,332	47,980	30,480	13,270	43,629	13,149	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total Division of Human Resources	754,367	1,339,136	1,392,136	756,111	1,365,545	(26,591)	
Division of Finance							
Personnel	1,333,750	3,076,859	3,076,859	1,449,332	2,882,485	(194,374)	
Contractuals	468,681	1,111,934	1,096,384	704,403	883,030	(213,354)	
Debt Service	-	-	-	-	-	-	
Commodities	52,806	45,550	61,100	33,174	76,688	15,588	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total Division of Finance Finance	1,855,237	4,234,343	4,234,343	2,186,909	3,842,204	(392,140)	
Budgeted Transfers							
Personnel	-	-	-	-	-	-	
Contractuals	-	349,486	349,486	-	-	(349,486)	
Debt Service	-	-	-	-	-	-	
Commodities	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	607,773	1,150,514	1,150,514	-	1,208,453	57,939	
Total Budgeted Transfers	607,773	1,500,000	1,500,000	-	1,208,453	(291,547)	
Contingency Reserves							
Personnel	-	534,553	481,553	-	212,028	(269,524)	
Contractuals	-	18,504,577	16,038,809	-	1,699,029	(14,339,780)	
Debt Service	-	-	-	-	-	-	
Commodities	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total Contingency Reserves	-	19,039,130	16,520,361	-	1,911,057	(14,609,304)	
County Appraiser							
Personnel	2,111,629	4,524,672	4,524,672	2,137,831	4,312,284	(212,388)	
Contractuals	69,785	228,052	228,052	127,184	216,897	(11,155)	
Debt Service	-	-	-	-	-	-	
Commodities	41,663	90,968	90,968	50,080	87,767	(3,201)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total County Appraiser	2,223,076	4,843,692	4,843,692	2,315,094	4,616,947	(226,745)	
County Treasurer							
Personnel	570,858	1,230,595	1,230,595	619,099	1,242,545	11,950	
Contractuals	19,547	68,700	68,700	18,320	55,446	(13,254)	
Debt Service	-	-	-	-	-	-	
Commodities	23,980	86,942	86,942	15,324	77,310	(9,632)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total County Treasurer	614,385	1,386,237	1,386,237	652,743	1,375,302	(10,935)	

General Fund

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

For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD	2019 YTD				
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
General Government (Continued)						
Metropolitan Area Planning Dept.						
Personnel	-	-	-	-	-	-
Contractuals	319,910	652,319	652,319	489,239	652,319	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Metropolitan Area Plann. Dept.	319,910	652,319	652,319	489,239	652,319	-
Facilities Department						
Personnel	1,172,941	2,669,948	2,669,948	1,158,166	2,344,140	(325,808)
Contractuals	2,335,878	4,201,768	4,173,920	2,523,270	4,037,726	(136,194)
Debt Service	-	-	-	-	-	-
Commodities	304,550	552,107	587,107	325,288	509,555	(77,552)
Capital Improvements	10,150	382,777	-	-	-	-
Capital Outlay	-	42,000	42,000	-	38,341	(3,659)
Transfers Out	1,370,804	-	382,777	382,777	382,777	-
Total Facilities Department	5,194,323	7,848,599	7,855,751	4,389,502	7,312,538	(543,213)
Central Services						
Personnel	663,039	1,447,852	1,447,852	682,818	1,365,890	(81,962)
Contractuals	73,167	158,956	158,956	102,481	136,655	(22,301)
Debt Service	-	-	-	-	-	-
Commodities	662,543	1,020,560	1,020,560	789,814	1,037,539	16,979
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Central Services	1,398,749	2,627,368	2,627,368	1,575,113	2,540,084	(87,284)
Division of Information & Technology						
Personnel	3,522,773	7,535,128	7,439,045	3,623,731	7,168,695	(270,350)
Contractuals	2,097,262	2,555,548	2,853,035	2,239,905	2,813,961	(39,074)
Debt Service	-	-	-	-	-	-
Commodities	105,769	160,650	160,650	50,891	134,027	(26,623)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	36,270	73,200	73,200	-	37,358	(35,842)
Transfers Out	-	-	-	-	-	-
Total Division of Info. & Tech.	5,762,075	10,324,526	10,525,930	5,914,526	10,154,041	(371,889)
Public Safety						
Office of the Medical Director						
Personnel	191,607	403,340	403,340	200,146	387,745	(15,595)
Contractuals	18,689	53,197	48,047	18,031	38,597	(9,450)
Debt Service	-	-	-	-	-	-
Commodities	10,575	7,580	12,730	2,387	21,363	8,633
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Office of the Medical Director	220,871	464,117	464,117	220,563	447,705	(16,412)
Emergency Communications						
Personnel	2,758,657	6,591,528	6,591,528	2,799,807	5,921,681	(669,847)
Contractuals	26,200	38,626	38,626	8,553	42,776	4,150
Debt Service	-	-	-	-	-	-
Commodities	59,775	100,904	100,904	51,664	79,308	(21,596)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Emergency Communications	2,844,632	6,731,058	6,731,058	2,860,023	6,043,766	(687,292)

General Fund

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

For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD	2019 YTD					
		Annual Budgeted Amounts				Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts			
Public Safety (Continued)							
Emergency Management							
Personnel	141,034	267,822	267,822	131,582	263,780	(4,042)	
Contractuals	90,185	112,251	112,251	76,436	120,700	8,449	
Debt Service	-	-	-	-	-	-	
Commodities	18,401	36,086	36,086	15,321	21,000	(15,086)	
Capital Improvements	-	114,500	-	-	-	-	
Capital Outlay	60,246	328,000	328,000	-	183,186	(144,814)	
Transfers Out	110,000	-	114,500	114,500	114,500	-	
Total Emergency Management	419,867	858,659	858,659	337,839	703,166	(155,493)	
Reg. Forensic Science Center							
Personnel	1,644,332	3,568,012	3,568,012	1,693,106	3,439,324	(128,688)	
Contractuals	274,720	394,868	417,368	325,284	409,720	(7,648)	
Debt Service	-	-	-	-	-	-	
Commodities	183,947	406,622	384,122	205,492	371,789	(12,333)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total RFSC	2,103,000	4,369,502	4,369,502	2,223,881	4,220,832	(148,669)	
Department of Corrections							
Personnel	4,573,779	11,435,958	11,435,958	4,857,617	9,651,892	(1,784,066)	
Contractuals	504,103	988,749	1,029,682	732,005	1,019,060	(10,622)	
Debt Service	-	-	-	-	-	-	
Commodities	754,068	1,005,281	964,348	511,878	974,708	10,360	
Capital Improvements	-	786,860	-	-	-	-	
Capital Outlay	-	-	-	-	26,551	26,551	
Transfers Out	-	825,000	1,611,860	786,860	1,611,860	-	
Total Department of Corrections	5,831,950	15,041,848	15,041,848	6,888,359	13,284,071	(1,757,778)	
Sheriff's Office							
Personnel	20,064,964	42,848,932	42,752,932	21,404,778	43,666,605	913,673	
Contractuals	6,367,851	12,925,686	12,981,686	7,559,384	12,913,037	(68,650)	
Debt Service	-	-	-	-	-	-	
Commodities	331,149	687,230	645,864	368,153	682,729	36,865	
Capital Improvements	-	-	101,712	-	-	(101,712)	
Capital Outlay	-	120,000	186,000	38,164	125,000	(61,000)	
Transfers Out	-	-	15,366	-	-	(15,366)	
Total Sheriff's Office	26,763,965	56,581,849	56,683,561	29,370,478	57,387,371	703,811	
District Attorney							
Personnel	5,338,263	11,842,948	11,837,828	5,561,462	11,255,397	(582,431)	
Contractuals	350,141	592,122	569,122	408,153	567,838	(1,284)	
Debt Service	-	-	-	-	-	-	
Commodities	48,607	157,445	180,445	61,826	156,730	(23,716)	
Capital Improvements	-	-	5,120	-	-	(5,120)	
Capital Outlay	-	36,000	36,000	-	13,644	(22,356)	
Transfers Out	-	-	-	-	-	-	
Total District Attorney	5,737,011	12,628,515	12,628,515	6,031,441	11,993,609	(634,906)	
District Court							
Personnel	31,893	71,532	71,532	35,091	70,962	(570)	
Contractuals	1,785,905	2,969,873	2,980,373	1,842,601	2,969,873	(10,500)	
Debt Service	-	-	-	-	-	-	
Commodities	296,835	637,490	674,990	315,817	595,431	(79,559)	
Capital Improvements	-	5,000	5,000	-	-	(5,000)	
Capital Outlay	-	15,000	15,000	-	-	(15,000)	
Transfers Out	-	-	-	-	-	-	
Total District Court	2,114,633	3,698,895	3,746,895	2,193,509	3,636,266	(110,629)	

General Fund

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

For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD	2019 YTD				
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Safety (Continued)						
Crime Prevention Fund						
Personnel	-	-	-	-	-	-
Contractuals	262,426	582,383	581,320	286,583	581,383	63
Debt Service	-	-	-	-	-	-
Commodities	105	-	1,063	500	1,000	(63)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Crime Prevention Fund	262,531	582,383	582,383	287,083	582,383	-
MABCD						
Personnel	1,255,560	3,154,845	3,154,845	1,376,264	2,886,557	(268,288)
Contractuals	3,127,210	4,367,112	4,367,112	3,155,479	5,309,625	942,513
Debt Service	-	-	-	-	-	-
Commodities	23,007	230,298	230,298	18,579	65,699	(164,599)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	19,987	69,000	69,000	-	46,000	(23,000)
Transfers Out	-	94,969	94,969	-	94,969	0
Total MABCD	4,425,764	7,916,224	7,916,224	4,550,322	8,402,850	486,626
Courthouse Police						
Personnel	654,544	1,402,956	1,402,956	599,281	1,214,067	(188,889)
Contractuals	6,080	24,733	24,733	10,453	24,678	(55)
Debt Service	-	-	-	-	-	-
Commodities	5,269	40,902	40,902	2,940	40,700	(202)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Courthouse Police	665,893	1,468,591	1,468,591	612,674	1,279,445	(189,146)
Public Works						
Budget Transfers - Local Sales Tax						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	7,285,670	14,817,835	14,817,835	7,438,405	14,817,835	-
Total Budget Transfers	7,285,670	14,817,835	14,817,835	7,438,405	14,817,835	-
Drainage						
Personnel	226,718	523,440	523,440	258,353	517,979	(5,461)
Contractuals	1,311,463	1,426,741	1,426,741	164,688	1,388,913	(37,829)
Debt Service	-	-	-	-	-	-
Commodities	2,651	3,675	3,675	2,214	4,649	974
Capital Improvements	-	500,000	-	-	-	-
Capital Outlay	231,300	-	-	-	-	-
Transfers Out	500,000	-	500,000	500,000	500,000	-
Total Drainage	2,272,133	2,453,856	2,453,856	925,254	2,411,541	(42,316)

General Fund

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

For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD	2019 YTD				
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Works (Continued)						
Environmental Resources						
Personnel	36,348	77,566	77,566	36,091	70,246	(7,321)
Contractuals	43,213	49,331	49,331	42,986	46,923	(2,408)
Debt Service	-	-	-	-	-	-
Commodities	322	4,341	4,341	451	3,824	(517)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Environmental Resources	79,883	131,238	131,238	79,528	120,993	(10,245)
Health & Human Services						
COMCARE						
Personnel	684,036	1,297,517	1,297,517	513,999	639,788	(657,729)
Contractuals	136,384	293,144	293,144	144,007	259,695	(33,449)
Debt Service	-	-	-	-	-	-
Commodities	54,929	141,246	135,936	97,695	123,201	(12,735)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	5,310	-	-	(5,310)
Total COMCARE	875,349	1,731,907	1,731,907	755,701	1,022,684	(709,223)
CDDO						
Personnel	-	-	-	-	-	-
Contractuals	762,840	1,956,590	1,956,590	1,330,367	1,956,590	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total CDDO	762,840	1,956,590	1,956,590	1,330,367	1,956,590	-
Department on Aging						
Personnel	-	-	-	-	-	-
Contractuals	278,886	323,886	323,886	285,454	323,886	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	159,478	159,478	-	159,478	-
Total Department on Aging	278,886	483,364	483,364	285,454	483,364	-
Health Department						
Personnel	1,677,452	3,817,410	3,817,410	1,717,547	3,497,353	(320,057)
Contractuals	390,005	799,135	794,255	530,731	660,544	(133,711)
Debt Service	-	-	-	-	-	-
Commodities	213,459	723,737	728,617	265,745	701,229	(27,388)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	25,200	25,200	-	22,801	(2,399)
Transfers Out	-	-	-	-	-	-
Total Health Department	2,280,915	5,365,483	5,365,483	2,514,023	4,881,927	(483,556)
Culture & Recreation						
Sedgwick County Parks Dept.						
Personnel	222,292	533,489	533,489	223,463	435,664	(97,825)
Contractuals	135,977	307,342	312,087	146,779	280,420	(31,667)
Debt Service	-	-	-	-	-	-
Commodities	107,117	207,430	202,685	102,155	174,324	(28,361)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	10,653	10,653
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Parks Dept.	465,385	1,048,261	1,048,261	472,396	901,061	(147,200)

General Fund

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

For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD	2019 YTD				
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Culture & Recreation (Continued)						
Sedgwick County Zoo						
Personnel	2,998,034	6,275,839	6,275,839	3,130,949	6,258,586	(17,254)
Contractuals	398,993	400,900	2,400,900	2,400,900	2,400,900	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Zoo	3,397,027	6,676,739	8,676,739	5,531,849	8,659,486	(17,254)
Exploration Place						
Personnel	92,970	194,694	199,539	101,925	196,515	(3,023)
Contractuals	1,016,546	2,025,446	2,020,601	1,012,723	2,023,223	2,622
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Exploration Place	1,109,516	2,220,140	2,220,140	1,114,648	2,219,738	(402)
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	342,472	317,472	417,472	409,472	417,472	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	342,472	317,472	417,472	409,472	417,472	-
Community Development						
Extension Council						
Personnel	-	-	-	-	-	-
Contractuals	412,741	825,481	825,481	619,111	825,481	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Extension Council	412,741	825,481	825,481	619,111	825,481	-
Housing						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Housing	-	-	-	-	-	-
Economic Development						
Personnel	43,841	159,258	159,258	67,609	135,876	(23,383)
Contractuals	7,429,777	1,808,798	1,808,798	395,954	446,403	(1,362,395)
Debt Service	-	-	-	-	-	-
Commodities	126	5,450	5,450	128	254	(5,196)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Economic Development	7,473,743	1,973,506	1,973,506	463,692	582,534	(1,390,973)

General Fund

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

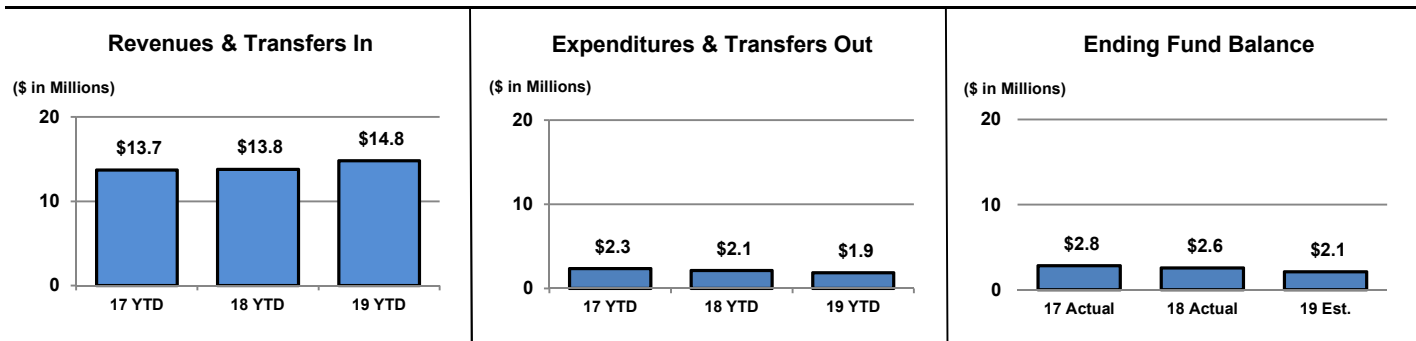
For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD		2019 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Community Development (Continued)						
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	-	46,795	46,795	18,397	46,795	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	-	46,795	46,795	18,397	46,795	-
Technical Education						
Personnel	-	-	-	-	-	-
Contractuals	2,857	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Technical Education	2,857	-	-	-	-	-
Total Expenditures & Transfers Out	101,052,324	212,911,756	212,911,756	99,850,790	189,893,824	(23,017,931)
Net Change in Fund Balance	42,370,689	(17,882,482)	(17,882,482)	43,984,101	1,265,627	(26,887,754)
Actual Fund Balance, Beginning of Year	66,685,155	68,056,800	68,056,800	68,056,800	68,056,800	-
Ending Fund Balance	\$ 109,055,844	\$ 50,174,318	\$ 50,174,318	\$ 112,040,901	\$ 69,322,427	\$ (26,887,754)

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 2019, 2.770 mills were levied, an increase of 0.145 mills from the 2018 budget. In the past, this fund has received building rental revenue from WSU. The County has also had an allocation to WATC in the General Fund. Due to the affiliation between WATC and WSU, the County will no longer make the allocation to WATC, and WSU will no longer make payment to the County. This determination was made after the County adopted its 2018 budget. To compensate for the reduced revenue in this fund for 2018, some debt service costs (\$0.6 million) was instead paid from the budget authority that had been earmarked for WATC in the General Fund in 2018. The 2019 budget reflects these changes in both funds.



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

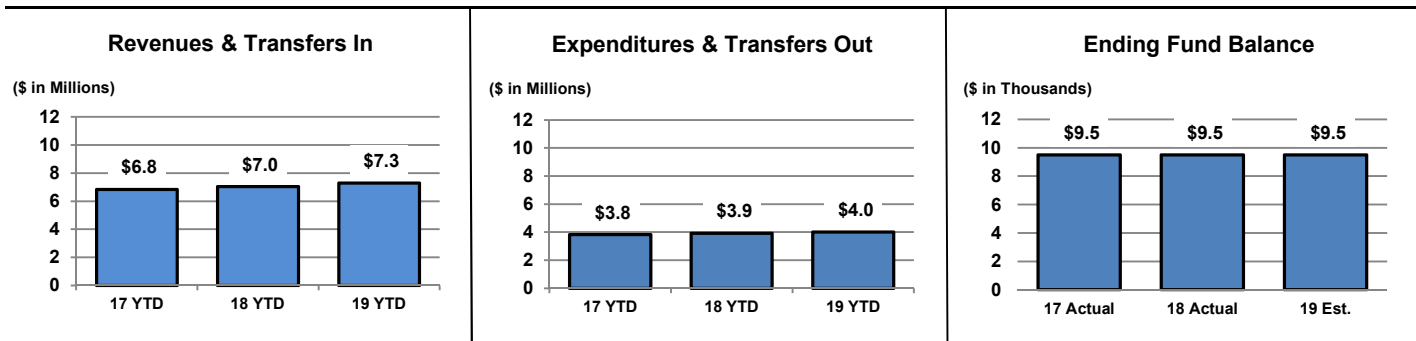
For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 11,568,561	\$ 11,061,674	\$ 11,061,674	\$ 12,683,146	\$ 12,970,785	\$ 1,909,112
Back Prop. Taxes & Ref. Warrants	201,530	248,924	248,924	185,818	248,924	(0)
Special Assessment Prop. Taxes	575,441	454,843	454,843	536,680	542,660	87,817
Motor Vehicle Taxes	545,740	1,696,292	1,696,292	555,233	1,738,328	42,036
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	100,324	244,802	244,802	63,099	134,539	(110,263)
Charges for Services	-	0	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	798,783	2,776,494	2,776,494	798,783	2,777,522	1,028
Total Revenues & Transfers In	13,790,379	16,483,029	16,483,029	14,822,758	18,412,759	1,929,730
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	-	20,000	20,000	-	-	(20,000)
Debt Service	2,101,452	18,864,389	18,864,389	1,850,281	18,884,389	20,000
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,101,452	18,884,389	18,884,389	1,850,281	18,884,389	0
Net Change in Fund Balance	11,688,927	(2,401,359)	(2,401,359)	12,972,478	(471,630)	1,929,730
Actual Beginning Fund Balance	2,813,559	2,574,880	2,574,880	2,574,880	2,574,880	-
Ending Fund Balance	\$ 14,502,486	\$ 173,521	\$ 173,521	\$ 15,547,358	\$ 2,103,250	\$ 1,929,730

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 32.6 percent finances costs related to facility improvements, including the retirement of Public Building Commission bonds, 57.2 percent supports scholarships, and 5.4 percent funds economic and community development efforts. The remaining 4.8 percent of revenue is allocated to research, educational programs, faculty development and unanticipated program needs.

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



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

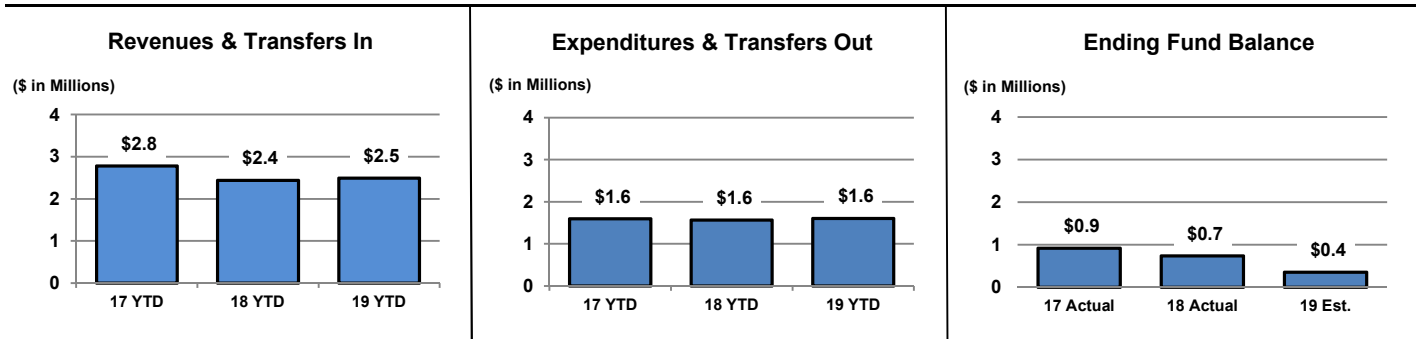
For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD			2019 YTD		
	Annual Budgeted Amounts					
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	\$ 6,610,685	\$ 6,982,259	\$ 6,982,259	\$ 6,868,341	\$ 7,021,278	\$ 39,019
Back Prop. Taxes & Ref. Warrants	108,860	142,242	142,242	104,159	142,242	(0)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	313,464	971,593	971,593	317,554	991,925	20,332
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	348,587	348,587	-	-	(348,587)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	7,033,009	8,444,681	8,444,681	7,290,055	8,155,446	(289,236)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	3,926,963	8,332,954	8,332,954	4,005,503	8,155,446	(177,508)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,926,963	8,332,954	8,332,954	4,005,503	8,155,446	(177,508)
Net Change in Fund Balance	3,106,046	111,727	111,727	3,284,552	(0)	(466,744)
Actual Beginning Fund Balance	9,500	9,500	9,500	9,500	9,500	-
Ending Fund Balance	\$ 3,115,546	\$ 121,227	\$ 121,227	\$ 3,294,052	\$ 9,500	\$ (466,744)

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 2019 budget year, the County levied a property tax of 0.494 mills to support COMCARE, a 0.001 mill decrease from the previous year.



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

For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

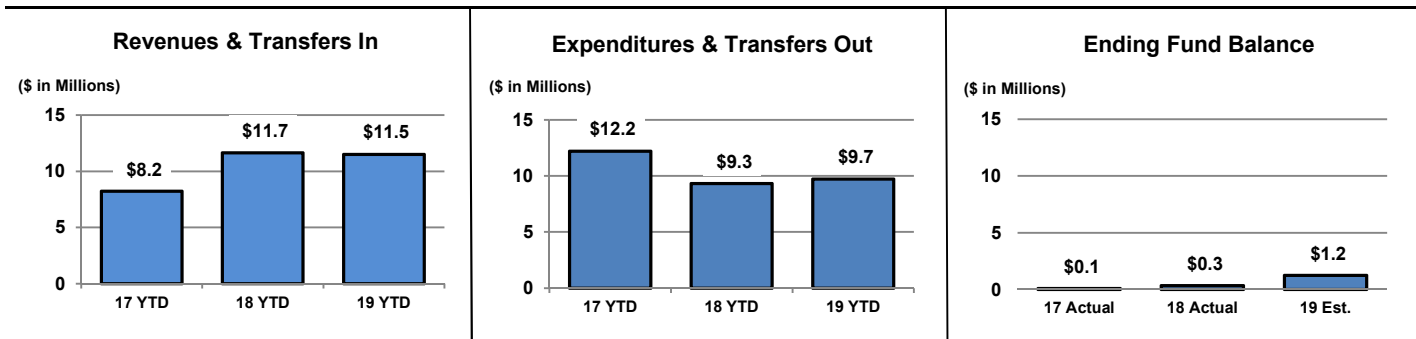
	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 2,181,798	\$ 2,315,155	\$ 2,315,155	\$ 2,261,298	\$ 2,312,321	\$ (2,834)
Back Prop. Taxes & Ref. Warrants	43,417	46,940	46,940	38,188	46,940	(0)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	123,176	320,674	320,674	106,999	327,318	6,644
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	87,223	174,445	174,445	87,221	179,678	5,233
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	20	48	48
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,435,614	2,857,214	2,857,214	2,493,726	2,866,305	9,091
Expenditures & Transfers Out						
Personnel	\$ 629,755	\$ 1,539,651	\$ 1,539,651	\$ 705,321	\$ 1,430,611	\$ (109,040)
Contractuals	859,366	1,708,877	1,708,877	867,791	1,705,156	(3,721)
Debt Service	-	-	-	-	-	-
Commodities	74,198	120,374	120,374	26,742	117,553	(2,821)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,563,319	3,368,902	3,368,902	1,599,854	3,253,321	(115,582)
Net Change in Fund Balance	872,295	(511,688)	(511,688)	893,872	(387,015)	(106,491)
Actual Beginning Fund Balance	919,352	741,100	741,100	741,100	741,100	-
Ending Fund Balance	\$ 1,791,647	\$ 229,412	\$ 229,412	\$ 1,634,972	\$ 354,085	\$ (106,491)

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 increased by 0.153 mills to 1.059 mills for funding the 2019 budget, and comprises 3.6 percent of the total mill levy for the County.

Charges for service are the largest revenue stream for this Fund, equating to 78.9 percent of budgeted revenue collections in 2019. On August 13, 2014, the Board of County Commissioners approved an EMS user fee increase of \$50 to the base rate and \$3 to the mileage rate. In addition, as part of the 2015 and 2016 budgets, rates were increased. Growth in this revenue category has been difficult to predict with recent changes in Medicare rules, billing vendors, the changes to user fee, and implementation of quality assurance measures within the Department.

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



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

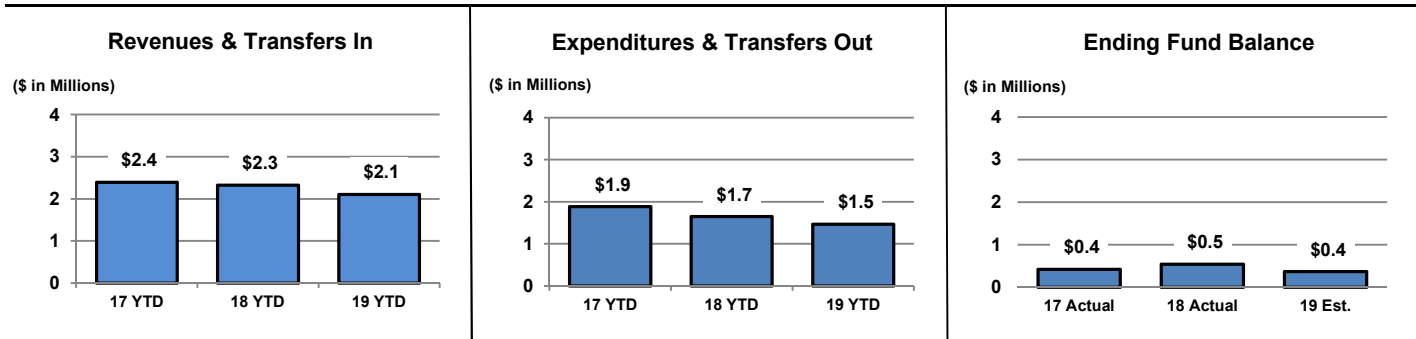
For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 3,991,044	\$ 3,497,523	\$ 3,497,523	\$ 4,848,706	\$ 4,962,116	\$ 1,464,593
Back Prop. Taxes & Ref. Warrants	31,825	85,914	85,914	47,816	85,914	0
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	65,701	584,286	584,286	177,198	601,718	17,432
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	7,565,056	15,614,009	15,614,009	6,441,360	15,414,009	(200,000)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(94)	779	779	1,665	2,563	1,784
Reimbursements	-	43	43	128	1,004	961
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	11,653,532	19,782,555	19,782,555	11,516,873	21,067,325	1,284,770
Expenditures & Transfers Out						
Personnel	\$ 7,284,343	\$ 15,970,114	\$ 15,970,114	\$ 7,397,632	\$ 14,797,601	\$ (1,172,513)
Contractuals	1,392,053	3,871,595	3,871,595	1,530,380	3,858,227	(13,368)
Debt Service	-	-	-	-	-	-
Commodities	640,827	1,223,299	1,223,299	573,994	1,239,238	15,939
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	270,000	270,000	222,263	270,000	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	9,317,223	21,335,007	21,335,007	9,724,269	20,165,066	(1,169,942)
Net Change in Fund Balance	2,336,309	(1,552,452)	(1,552,452)	1,792,604	902,259	114,828
Actual Beginning Fund Balance	99,998	332,820	332,820	332,820	332,820	-
Ending Fund Balance	\$ 2,436,307	\$ (1,219,632)	\$ (1,219,632)	\$ 2,125,424	\$ 1,235,079	\$ 114,828

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 2019 mill levy for the County, with \$2.3 million in revenue budgeted from a property tax rate of 0.428 mills for the year, a 0.066 mill decrease from 2018, while the other fund, Aging Grants, accounts for grants and most user fees.



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

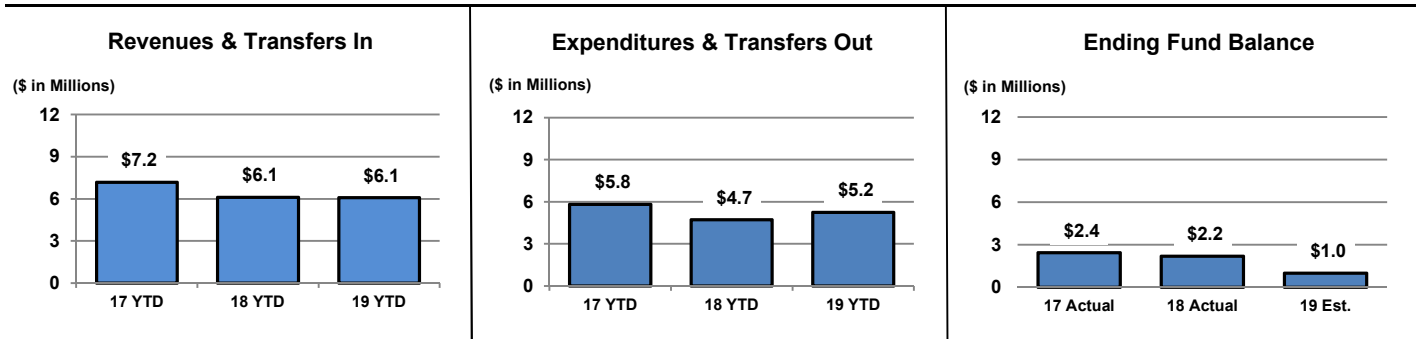
For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD	2019 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	
		Adopted	Revised		Fiscal Year Estimates As of July 2019
					Variance with Revised Budget Positive/Negative
Revenues & Transfers In					
Current Property Taxes	\$ 2,177,108	\$ 1,942,222	\$ 1,942,222	\$ 1,959,876	\$ 2,001,219
Back Prop. Taxes & Ref. Warrants	38,782	46,845	46,845	35,519	46,845
Special Assessment Prop. Taxes	-	-	-	-	-
Motor Vehicle Taxes	110,180	318,749	318,749	105,254	325,554
Local Retail Sales & Use Tax	-	-	-	-	-
All Other Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	(30)	25
Fines & Forfeitures	-	-	-	-	-
Miscellaneous	93	6	6	54	246
Reimbursements	-	-	-	-	30
Use of Money & Property	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-
Total Revenues & Transfers In	2,326,163	2,307,822	2,307,822	2,100,674	2,373,920
Expenditures & Transfers Out					
Personnel	\$ 296,343	\$ 718,650	\$ 718,650	\$ 294,961	\$ 595,880
Contractuals	1,345,061	1,725,908	1,723,288	1,165,833	1,699,655
Debt Service	-	-	-	-	-
Commodities	9,247	12,800	15,420	3,335	32,054
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	220,620	220,620	-	220,620
Total Expenditures & Transfers Out	1,650,651	2,677,978	2,677,978	1,464,130	2,548,209
Net Change in Fund Balance	675,512	(370,156)	(370,156)	636,544	(174,288)
Actual Beginning Fund Balance	420,956	542,064	542,064	542,064	542,064
Ending Fund Balance	\$ 1,096,468	\$ 171,908	\$ 171,908	\$ 1,178,608	\$ 367,776

Highway

The Highway Department is financed through the Highway Fund to construct and maintain the County's roads, bridges and intersections. For 2019, the Fund is supported by a property tax levy of 0.720 mills, which represents a 0.060 mill decrease from last year's rate of 0.780.

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



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

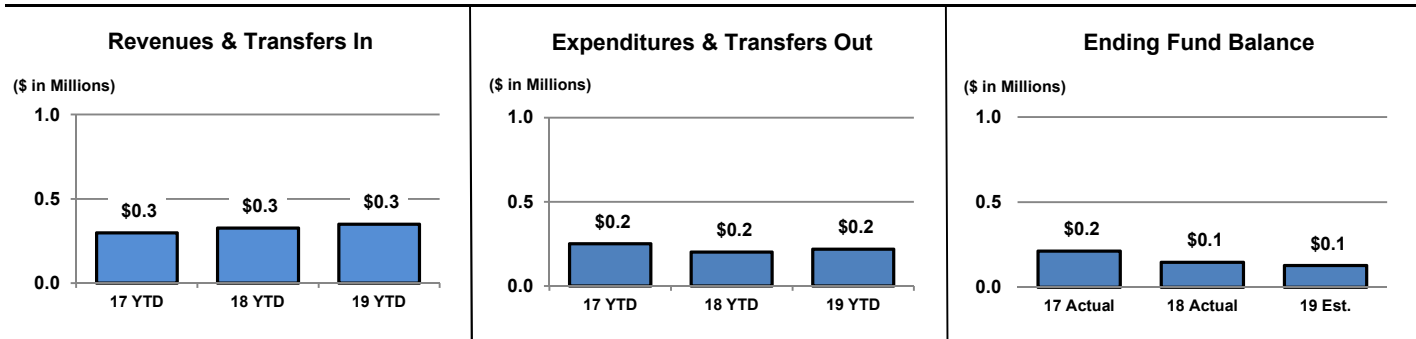
For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 3,438,258	\$ 3,350,659	\$ 3,350,659	\$ 3,296,902	\$ 3,368,217	\$ 17,558
Back Prop. Taxes & Ref. Warrants	77,883	73,966	73,966	63,703	73,966	(0)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	216,878	504,290	504,290	170,839	514,783	10,493
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	3,750	12,929	12,929	5,850	7,917	(5,012)
Intergovernmental	2,341,725	4,915,195	4,915,195	2,432,067	4,916,598	1,403
Charges for Services	-	26,505	26,505	61,300	75,321	48,816
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	7,270	12,017	12,017	12,640	22,880	10,863
Reimbursements	29,067	8,624	8,624	33,387	50,839	42,215
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	6,070	6,081	6,081
Total Revenues & Transfers In	6,114,831	8,904,185	8,904,185	6,082,758	9,036,601	132,415
Expenditures & Transfers Out						
Personnel	\$ 2,704,733	\$ 6,254,901	\$ 6,254,901	\$ 2,729,186	\$ 5,596,484	\$ (658,417)
Contractuals	1,861,214	3,869,095	3,817,268	2,092,298	3,871,355	54,087
Debt Service	-	-	-	-	-	-
Commodities	158,284	348,955	400,782	224,201	256,279	(144,503)
Capital Improvements	-	200,000	-	-	-	-
Capital Outlay	-	336,000	336,000	-	322,194	(13,806)
Transfers Out	-	-	200,000	200,000	200,000	-
Total Expenditures & Transfers Out	4,724,231	11,008,951	11,008,951	5,245,685	10,246,313	(762,638)
Net Change in Fund Balance	1,390,599	(2,104,766)	(2,104,766)	837,073	(1,209,712)	(630,223)
Actual Beginning Fund Balance	2,443,450	2,203,459	2,203,459	2,203,459	2,203,459	-
Ending Fund Balance	\$ 3,834,049	\$ 98,693	\$ 98,693	\$ 3,040,532	\$ 993,747	\$ (630,223)

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 2019 operations are predominately financed by a 0.070 mill property tax levy and by the sale of pesticides and other chemicals. The 2019 mill levy increased by 0.005 mills from 2018 when the rate was 0.065 mills. Under the enabling statute, K.S.A. 2-13-19(d), Noxious Weeds is required to sell the pesticides at a subsidized rate to private landowners. Noxious Weeds also sprays noxious weeds for the Kansas Department of Transportation (KDOT) under an annual contract, and for private landowners at rates that reflect the cost of providing the service.

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



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

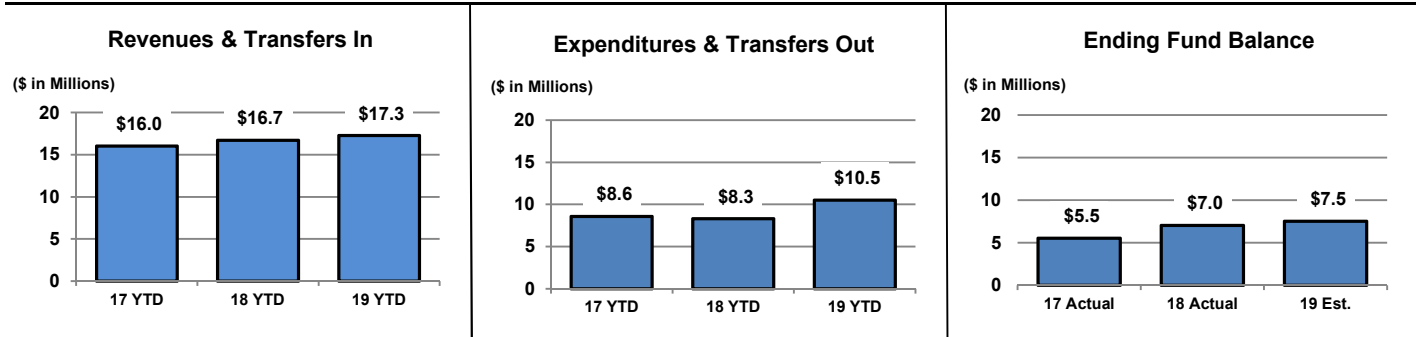
For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 286,419	\$ 340,270	\$ 340,270	\$ 320,415	\$ 327,824	\$ (12,446)
Back Prop. Taxes & Ref. Warrants	5,234	6,164	6,164	4,850	6,164	(0)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	13,024	42,232	42,232	13,621	43,068	836
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	22,041	115,316	115,316	9,911	87,959	(27,356)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	326,718	503,981	503,981	348,797	465,015	(38,966)
Expenditures & Transfers Out						
Personnel	\$ 146,618	\$ 339,258	\$ 339,258	\$ 145,467	\$ 289,375	\$ (49,883)
Contractuals	46,528	102,240	102,240	49,211	97,691	(4,549)
Debt Service	-	-	-	-	-	-
Commodities	8,077	99,629	99,629	23,241	96,505	(3,124)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	201,223	541,127	541,127	217,919	483,572	(57,555)
Net Change in Fund Balance	125,495	(37,146)	(37,146)	130,878	(18,557)	(96,522)
Actual Beginning Fund Balance	212,293	147,314	147,314	147,314	147,314	-
Ending Fund Balance	\$ 337,788	\$ 110,168	\$ 110,168	\$ 278,192	\$ 128,757	\$ (96,522)

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 2019 is 18.163 mills.

The Fire District's vehicle replacement plan has been included in the 2019 budget.



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

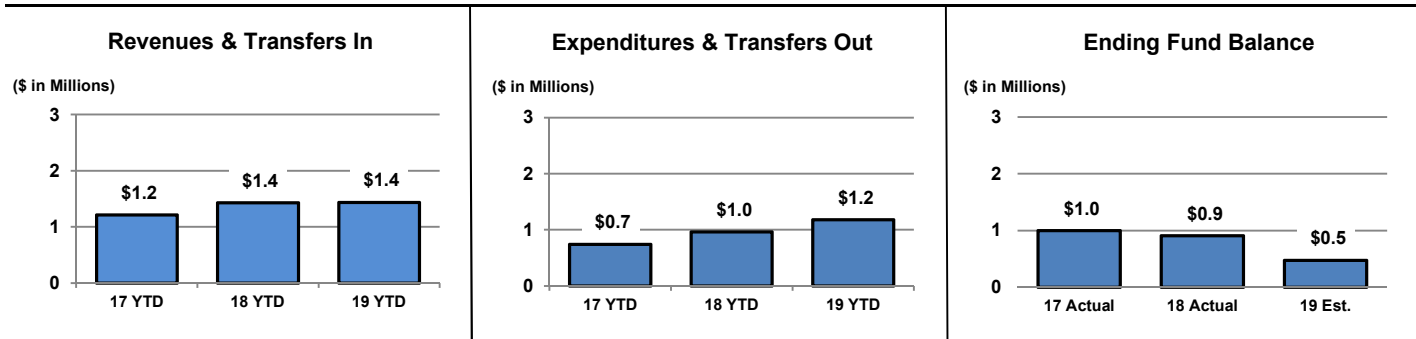
For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD		2019 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 15,909,167	\$ 16,789,161	\$ 16,789,161	\$ 16,462,282	\$ 16,740,073	\$ (49,088)
Back Prop. Taxes & Ref. Warrants	157,833	248,709	248,709	149,395	268,432	19,723
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	592,757	1,874,881	1,874,881	606,214	1,859,498	(15,383)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	3,115	6,439	6,439	2,160	5,288	(1,151)
Intergovernmental	-	-	-	-	-	-
Charges for Services	13,499	1,028,855	1,028,855	14,376	842,221	(186,635)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,490	1,150	3,070	24,925	121,189	118,119
Reimbursements	14,070	-	-	2,825	14,211	14,211
Use of Money & Property	-	82,967	82,967	-	112,501	29,534
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	16,691,932	20,032,163	20,034,083	17,262,177	19,963,413	(70,670)
Expenditures & Transfers Out						
Personnel	\$ 6,740,809	\$ 15,063,983	\$ 15,063,983	\$ 7,185,446	\$ 14,489,200	\$ (574,783)
Contractuals	866,349	3,778,748	1,778,748	1,036,642	1,875,081	96,333
Debt Service	217,545	645,000	645,000	85,311	391,915	(253,085)
Commodities	378,118	801,750	801,750	352,748	551,750	(250,000)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	119,368	198,248	448,248	95,704	430,000	(18,248)
Transfers Out	-	-	1,750,000	1,750,000	1,750,000	-
Total Expenditures & Transfers Out	8,322,189	20,487,728	20,487,728	10,505,850	19,487,945	(999,783)
Net Change in Fund Balance	8,369,743	(455,566)	(453,646)	6,756,326	475,468	(1,070,453)
Actual Beginning Fund Balance	5,544,923	7,045,974	7,045,974	7,045,974	7,045,974	-
Ending Fund Balance	\$ 13,914,666	\$ 6,590,408	\$ 6,592,328	\$ 13,802,300	\$ 7,521,442	\$ (1,070,453)

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.



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

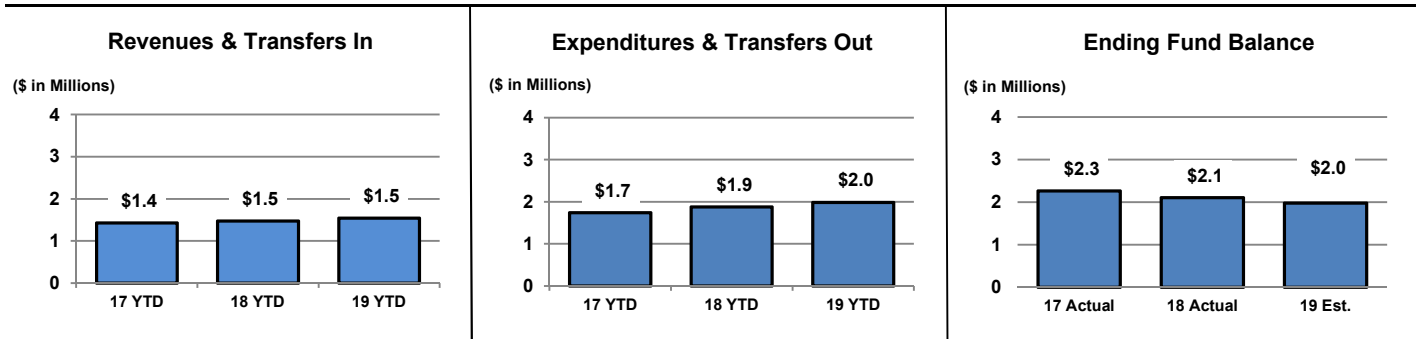
For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	20,653	37,660	37,660	73	29,709	(7,951)
Intergovernmental	-	6,365	6,365	-	-	(6,365)
Charges for Services	1,410,398	1,577,358	1,577,358	1,435,134	1,573,172	(4,186)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	170	458	458	(150)	232	(226)
Reimbursements	-	226	226	-	-	(226)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,431,221	1,622,067	1,622,067	1,435,057	1,603,112	(18,954)
Expenditures & Transfers Out						
Personnel	\$ 403,382	\$ 874,404	\$ 875,083	\$ 414,200	\$ 834,763	\$ (40,320)
Contractuals	526,361	1,299,024	1,298,311	731,385	1,063,645	(234,666)
Debt Service	-	-	-	-	-	-
Commodities	30,993	84,165	84,199	34,313	58,127	(26,072)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	80,240	80,240	-	80,240	-
Total Expenditures & Transfers Out	960,736	2,337,833	2,337,833	1,179,897	2,036,776	(301,057)
Net Change in Fund Balance	470,485	(715,766)	(715,766)	255,160	(433,663)	(320,012)
Actual Beginning Fund Balance	997,406	907,100	907,100	907,100	907,100	-
Ending Fund Balance	\$ 1,467,891	\$ 191,334	\$ 191,334	\$ 1,162,260	\$ 473,437	\$ (320,012)

Emergency Communications - 911

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

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



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

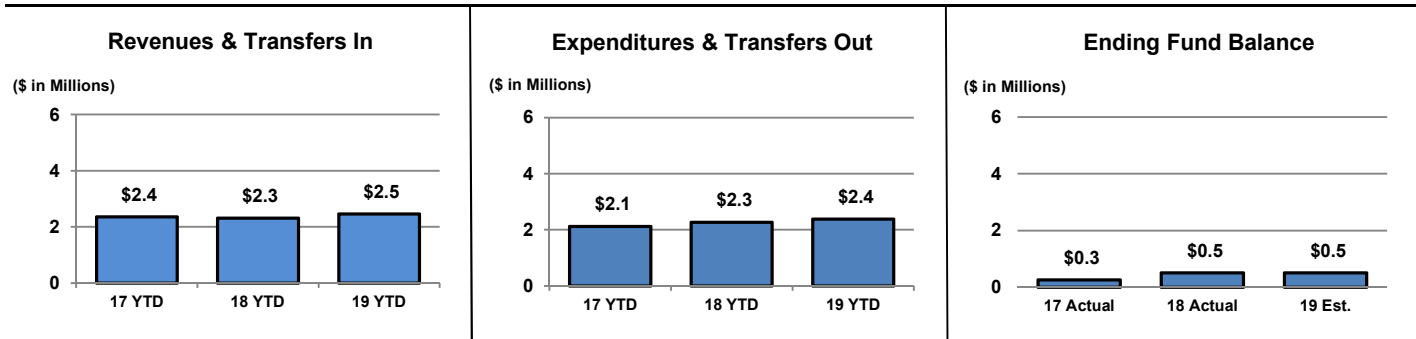
For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	1,459,895	3,003,050	3,003,050	1,490,320	3,000,674	(2,375)
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	14,681	1,851	1,851	52,824	60,851	59,000
Reimbursements	-	77	77	-	-	(77)
Use of Money & Property	-	4,258	4,258	-	7,218	2,960
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,474,577	3,009,235	3,009,235	1,543,144	3,068,743	59,508
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	1,845,928	2,547,588	2,542,588	1,983,106	2,468,061	(74,527)
Debt Service	-	-	-	-	-	-
Commodities	33,994	30,000	35,000	1,720	69,474	34,474
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	653,910	653,910	-	653,910	0
Total Expenditures & Transfers Out	1,879,922	3,231,498	3,231,498	1,984,826	3,191,445	(40,053)
Net Change in Fund Balance	(405,345)	(222,263)	(222,263)	(441,682)	(122,702)	19,455
Actual Beginning Fund Balance	2,261,514	2,104,054	2,104,054	2,104,054	2,104,054	-
Ending Fund Balance	\$ 1,856,169	\$ 1,881,791	\$ 1,881,791	\$ 1,662,372	\$ 1,981,352	\$ 19,455

Auto License

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

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



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

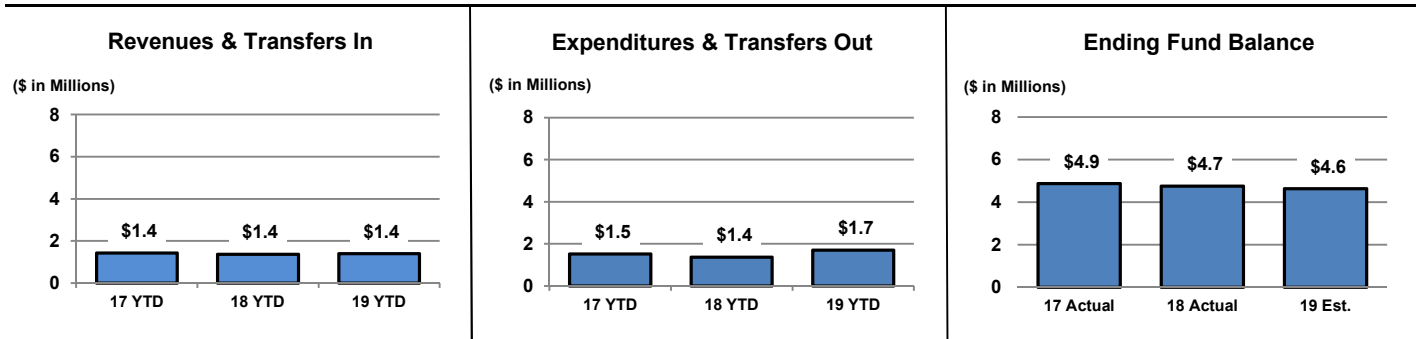
For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	23,450	34,475	34,475	27,300	29,215	(5,260)
Charges for Services	2,297,101	5,041,658	5,041,658	2,430,586	4,846,867	(194,791)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(12,690)	-	-	4,332	5,006	5,006
Reimbursements	98	-	-	-	98	98
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,307,959	5,076,133	5,076,133	2,462,218	4,881,186	(194,947)
Expenditures & Transfers Out						
Personnel	\$ 1,679,935	\$ 4,054,163	\$ 4,054,163	\$ 1,741,834	\$ 3,481,714	\$ (572,449)
Contractuals	567,903	1,127,824	1,127,824	610,505	813,423	(314,402)
Debt Service	-	-	-	-	-	-
Commodities	23,875	54,325	54,325	32,962	50,989	(3,336)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	535,061	535,061
Total Expenditures & Transfers Out	2,271,714	5,236,312	5,236,312	2,385,301	4,881,186	(355,126)
Net Change in Fund Balance	36,245	(160,179)	(160,179)	76,917	0	(550,073)
Actual Beginning Fund Balance	257,418	507,209	507,209	507,209	507,209	-
Ending Fund Balance	\$ 293,663	\$ 347,030	\$ 347,030	\$ 584,126	\$ 507,209	\$ (550,073)

SCDDO Grants

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

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



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

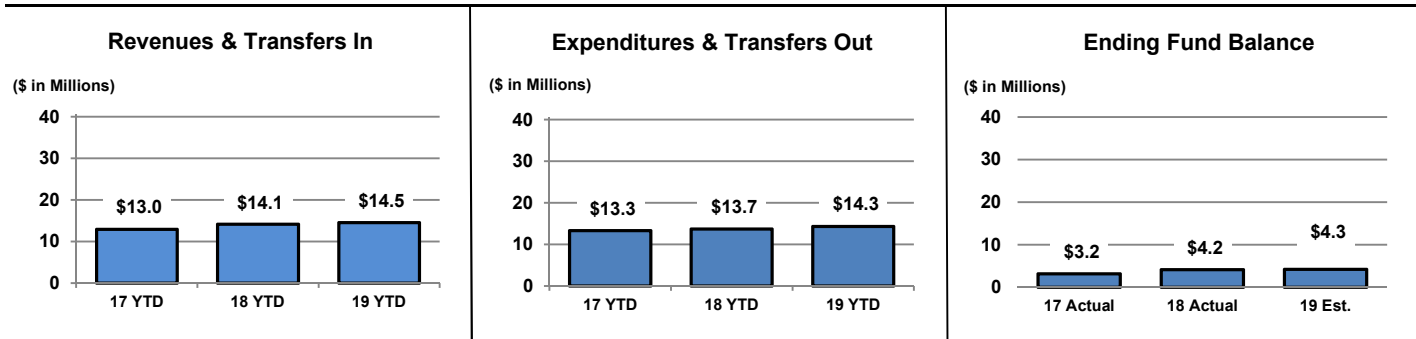
For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,274,617	2,590,258	2,590,258	1,295,129	2,627,411	37,153
Charges for Services	92,353	180,000	180,000	80,045	182,863	2,863
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	1,000	22,500	22,500	17,486	18,540	(3,960)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,367,969	2,792,758	2,792,758	1,392,660	2,828,814	36,056
Expenditures & Transfers Out						
Personnel	\$ 657,566	\$ 1,589,729	\$ 1,589,729	\$ 741,894	\$ 1,494,966	\$ (94,763)
Contractuals	694,766	2,072,538	2,072,538	943,893	1,411,562	(660,976)
Debt Service	-	-	-	-	-	-
Commodities	18,606	24,700	24,700	13,489	32,473	7,773
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,370,938	3,686,967	3,686,967	1,699,276	2,939,001	(747,966)
Net Change in Fund Balance	(2,969)	(894,209)	(894,209)	(306,616)	(110,187)	(711,910)
Actual Beginning Fund Balance	4,878,303	4,746,007	4,746,007	4,746,007	4,746,007	-
Ending Fund Balance	\$ 4,875,334	\$ 3,851,798	\$ 3,851,798	\$ 4,439,391	\$ 4,635,820	\$ (711,910)

COMCARE Grants

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

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



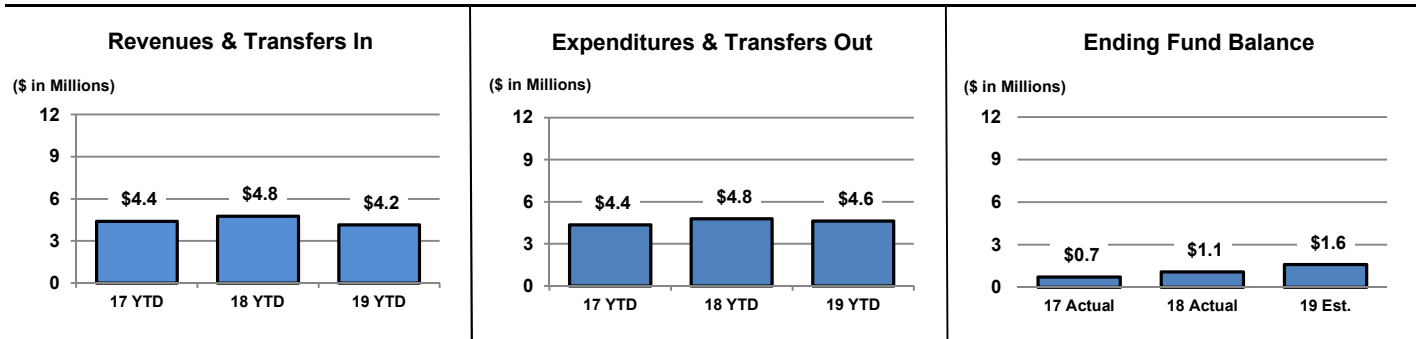
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD	2019 YTD				
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	4,623,798	9,399,657	10,019,277	5,368,384	10,486,980	467,703
Charges for Services	9,458,370	27,014,729	30,680,983	9,142,421	19,457,913	(11,223,070)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	2,651	5,150	5,150	7,571	7,696	2,546
Reimbursements	20,707	39,278	39,278	20,216	44,277	4,999
Use of Money & Property	6,388	5,000	5,000	2,088	9,154	4,154
Transfers In & Other Proceeds	-	39,082	44,392	-	55,486	11,094
Total Revenues & Transfers In	14,111,914	36,502,896	40,794,080	14,540,679	30,061,507	(10,732,573)
Expenditures & Transfers Out						
Personnel	\$ 9,297,789	\$ 24,356,865	\$ 26,298,703	\$ 10,222,692	\$ 20,526,453	\$ (5,772,250)
Contractuals	4,207,147	12,220,230	12,449,490	3,947,573	9,015,719	(3,433,771)
Debt Service	-	-	1,310	-	-	(1,310)
Commodities	171,519	631,998	636,298	157,655	420,858	(215,440)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	13,676,455	37,209,093	39,385,801	14,327,920	29,963,031	(9,422,771)
Net Change in Fund Balance	435,458	(706,197)	1,408,279	212,759	98,476	(20,155,344)
Actual Beginning Fund Balance	3,174,247	4,155,217	4,155,217	4,155,217	4,155,217	-
Ending Fund Balance	\$ 3,609,705	\$ 3,449,020	\$ 5,563,496	\$ 4,367,976	\$ 4,253,693	\$ (20,155,344)

Corrections Grants

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



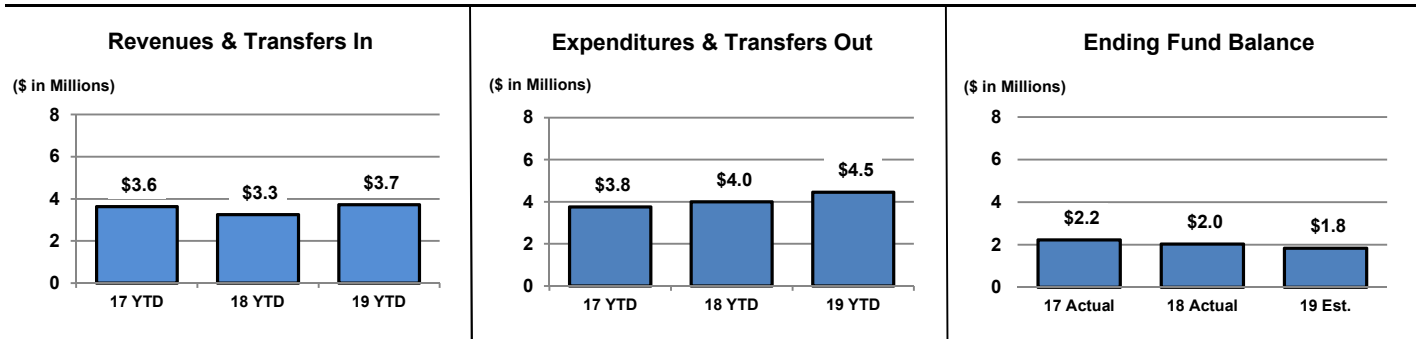
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	4,568,599	8,990,781	8,990,781	3,811,098	8,357,862	(632,919)
Charges for Services	173,709	481,368	481,368	330,054	498,713	17,345
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	83	1,220	1,220	5	23	(1,197)
Reimbursements	9,970	16,284	16,284	9,722	18,318	2,034
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	825,000	825,000	-	825,000	-
Total Revenues & Transfers In	4,752,362	10,314,653	10,314,653	4,150,879	9,699,916	(614,737)
Expenditures & Transfers Out						
Personnel	\$ 3,751,022	\$ 9,521,759	\$ 9,677,807	\$ 3,948,172	\$ 7,944,445	\$ (1,733,362)
Contractuals	595,681	1,099,022	1,195,271	579,180	1,111,673	(83,598)
Debt Service	-	-	-	-	-	-
Commodities	390,606	133,616	203,294	108,955	133,628	(69,666)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	43,462	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,780,772	10,754,396	11,076,371	4,636,307	9,189,745	(1,886,626)
Net Change in Fund Balance	(28,410)	(439,743)	(761,718)	(485,428)	510,171	(2,501,364)
Actual Beginning Fund Balance	731,580	1,098,856	1,098,856	1,098,856	1,098,856	-
Ending Fund Balance	\$ 703,170	\$ 659,113	\$ 337,138	\$ 613,428	\$ 1,609,027	\$ (2,501,364)

Aging Grants

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



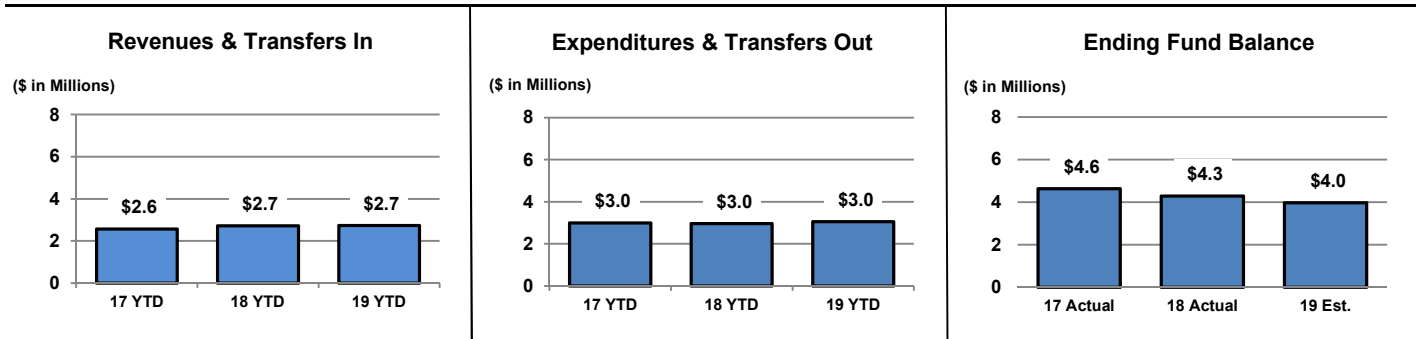
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	3,203,844	6,768,602	6,778,102	3,685,057	6,059,189	(718,912)
Charges for Services	23,741	88,209	93,809	29,044	40,565	(53,244)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	26,779	40,758	40,758	5,543	43,509	2,752
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	414,936	414,936	-	381,363	(33,573)
Total Revenues & Transfers In	3,254,364	7,312,505	7,327,605	3,719,644	6,524,627	(802,978)
Expenditures & Transfers Out						
Personnel	\$ 878,073	\$ 2,335,009	\$ 2,341,009	\$ 918,366	\$ 1,850,772	\$ (490,237)
Contractuals	3,105,062	5,440,999	5,440,389	3,527,003	4,807,580	(632,809)
Debt Service	-	-	-	-	-	-
Commodities	9,029	45,130	54,840	6,255	18,853	(35,987)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	34,838	34,838	-	34,838	-
Total Expenditures & Transfers Out	3,992,164	7,855,977	7,871,077	4,451,623	6,712,043	(1,159,033)
Net Change in Fund Balance	(737,799)	(543,472)	(543,472)	(731,979)	(187,416)	(1,962,011)
Actual Beginning Fund Balance	2,221,791	2,025,837	2,025,837	2,025,837	2,025,837	-
Ending Fund Balance	\$ 1,483,992	\$ 1,482,365	\$ 1,482,365	\$ 1,293,858	\$ 1,838,421	\$ (1,962,011)

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)

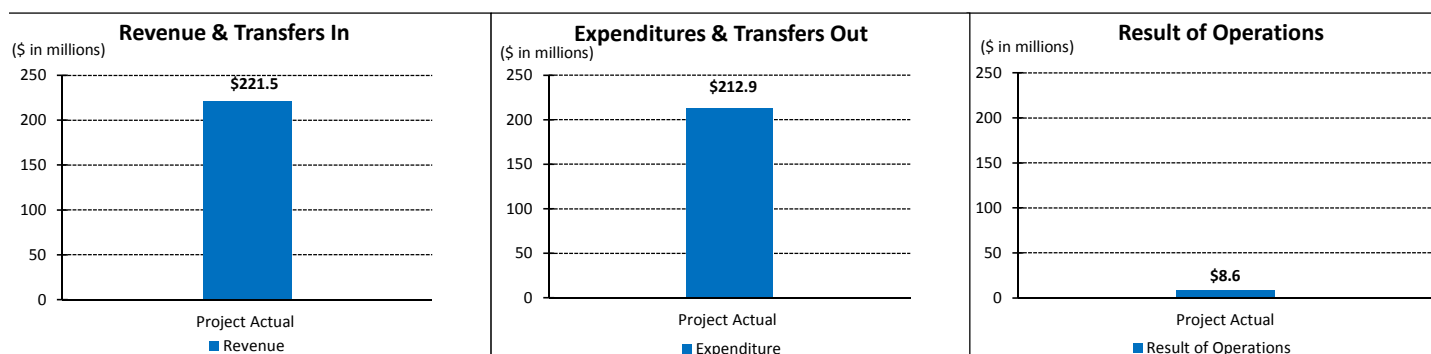
For the month ending June 30, 2019, with comparative actuals ending June 30, 2018

	2018 YTD			2019 YTD		
	Annual Budgeted Amounts					
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	2,559,216	6,004,953	6,199,453	2,550,305	4,950,695	(1,248,758)
Charges for Services	154,429	341,322	341,322	174,744	314,953	(26,369)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,293	24,939	24,939	809	18,589	(6,349)
Reimbursements	1,302	24,008	24,008	2,250	2,815	(21,193)
Use of Money & Property	-	-	-	20	32	32
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,716,239	6,395,221	6,589,721	2,728,128	5,287,084	(1,302,637)
Expenditures & Transfers Out						
Personnel	\$ 2,095,323	\$ 5,283,175	\$ 5,353,775	\$ 2,128,411	\$ 4,317,603	\$ (1,036,172)
Contractuals	574,097	1,196,631	1,216,605	644,073	1,004,779	(211,826)
Debt Service	-	-	-	-	-	-
Commodities	212,808	582,396	651,321	275,206	280,659	(370,662)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	35,000	-	-	(35,000)
Transfers Out	75,621	500	500	500	500	-
Total Expenditures & Transfers Out	2,957,849	7,062,702	7,257,201	3,048,191	5,603,542	(1,653,660)
Net Change in Fund Balance	(241,610)	(667,481)	(667,481)	(320,063)	(316,458)	(2,956,296)
Actual Beginning Fund Balance	4,638,877	4,281,583	4,281,583	4,281,583	4,281,583	-
Ending Fund Balance	\$ 4,397,267	\$ 3,614,102	\$ 3,614,102	\$ 3,961,520	\$ 3,965,125	\$ (2,956,296)

INTRUST Bank Arena - Subfund

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

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



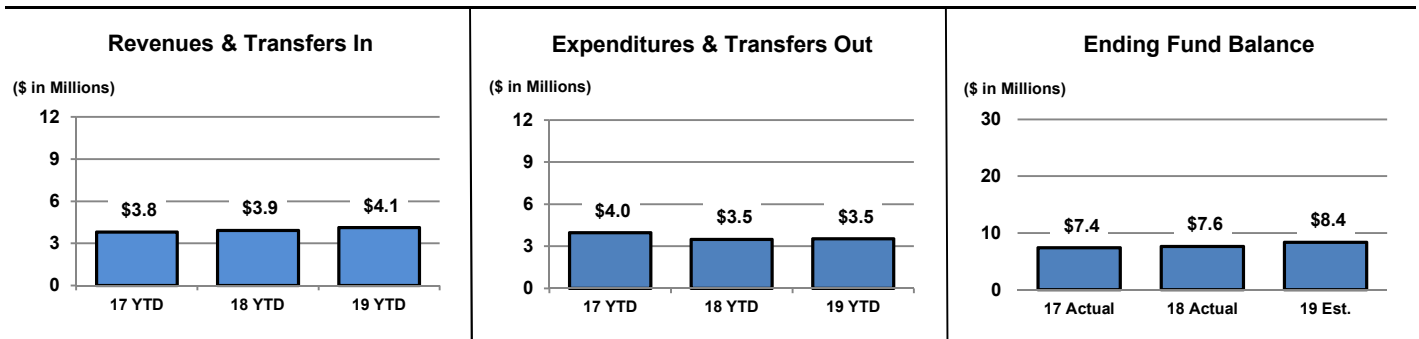
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

	Total Project				
	Budget		FY '05-FY '18 Amounts	FY 2019 Amounts	Total Amounts
	Original	Revised			
Revenues & transfers in					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Charges for service	-	-	8,480,087	298,817	\$ 8,778,904
Miscellaneous	-	-	562,658	7,017	\$ 569,675
Reimbursements	-	-	1,765,367	-	\$ 1,765,367
Other proceeds	-	-	4,143,493	-	\$ 4,143,493
Total revenues & transfers in	184,528,042	205,500,000	221,489,511	305,834	221,795,345
Expenditures & transfers out					
Arena A & E Services	11,229,042	13,642,034	13,642,034	-	\$ 13,642,034
Land Acquisition & Demolition	20,000,000	17,000,545	16,993,976	-	\$ 16,993,976
Site Costs	7,460,000	-	-	-	\$ -
Parking	-	5,313,079	5,201,116	-	\$ 5,201,116
Infrastructure	4,000,000	7,097,966	7,097,966	-	\$ 7,097,966
Construction	77,000,000	141,822,940	141,822,940	-	\$ 141,822,940
Contingency	7,700,000	-	-	-	\$ -
Pavilions	9,128,000	6,072,455	6,072,455	-	\$ 6,072,455
Operations Reserve	48,011,000	8,739,817	1,986,795	-	\$ 1,986,795
Project Management & Planning	-	5,232,168	5,232,168	-	\$ 5,232,168
Kansas Pavilions - Construct Restroom/Shower	-	181,032	181,032	-	\$ 181,032
Kansas Pavilions - Paving	-	402,791	402,791	-	\$ 402,791
Arena Operations	-	3,300,933	5,188,852	243,000	\$ 5,431,852
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	7,711,177	1,368,515	\$ 9,079,692
Total expenditures & transfers out	184,528,042	211,408,448	212,861,280	1,611,515	214,472,795
Ending fund balance			\$ 8,628,231		\$ 7,322,550

Fleet Management

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

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



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

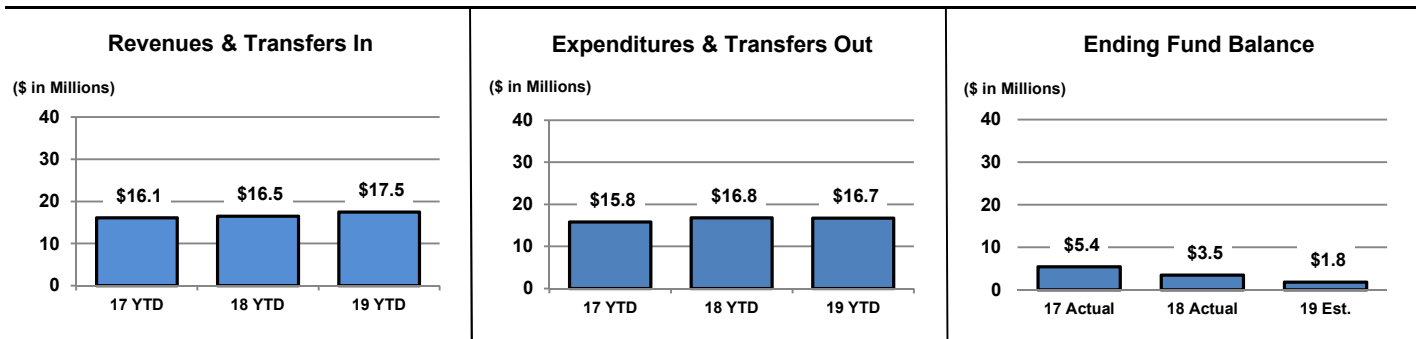
For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD		2019 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	56,575	56,575
Charges for Services	3,808,693	7,765,632	7,765,632	3,957,014	7,923,424	157,791
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	77,039	244,112	244,112	155,193	163,059	(81,053)
Reimbursements	42,843	44,988	44,988	21,426	43,648	(1,340)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	3,928,575	8,054,732	8,054,732	4,133,633	8,186,705	131,973
Expenditures & Transfers Out						
Personnel	\$ 457,017	\$ 1,057,948	\$ 1,057,948	\$ 496,699	\$ 1,007,514	\$ (50,434)
Contractuals	395,481	636,892	691,177	441,568	700,833	9,656
Debt Service	-	-	-	-	-	-
Commodities	2,297,113	3,400,522	3,365,237	1,595,905	3,022,427	(342,810)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	341,143	5,078,768	5,059,768	999,981	2,724,166	(2,335,602)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,490,753	10,174,130	10,174,130	3,534,154	7,454,941	(2,719,189)
Net Change in Fund Balance	437,822	(2,119,398)	(2,119,398)	599,480	731,765	(2,587,216)
Actual Beginning Fund Balance	7,378,279	7,647,030	7,647,030	7,647,030	7,647,030	-
Ending Fund Balance	\$ 7,816,101	\$ 5,527,632	\$ 5,527,632	\$ 8,246,510	\$ 8,378,795	\$ (2,587,216)

Health/Dental Insurance Fund

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

On July 9, 2014, the Board of County Commissioners approved a shift to a self-funded employee health insurance model, along with a contract for the administration of employee health and pharmacy benefits with UnitedHealthcare beginning January 1, 2015. A self-funded health insurance plan gives the County better cash flow, greater flexibility over the health plan design and coverage, and reduced administrative costs. Self-funding tends to cost less, as any savings remains with the plan to help pay future costs. United HealthCare offered a three-year rate cap on the administrative service costs for self-funding, as well as guarantees for operational, service, implementation, clinical and network discounting performance. The plan is a preferred provider organization (PPO) product that allows easier access to network providers without the need for referrals.



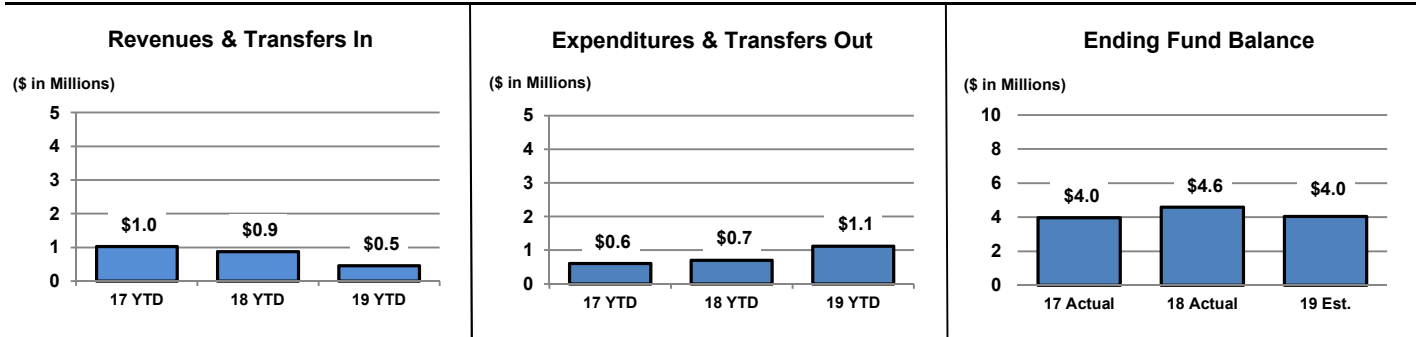
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2019, with comparative actuals ending June 30, 2018

	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	16,446,751	35,420,151	35,420,151	17,448,384	34,761,306	(658,845)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	23,869	207,206	207,206	21,623	56,578	(150,628)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	82,292	82,292	-	134,034	51,742
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	16,470,620	35,709,648	35,709,648	17,470,007	34,951,918	(757,730)
Expenditures & Transfers Out						
Personnel	\$ 146,865	\$ 417,072	\$ 417,073	\$ 101,099	\$ 203,696	\$ (213,376)
Contractuals	16,642,279	37,932,925	37,914,130	16,558,287	36,351,156	(1,562,974)
Debt Service	-	-	-	-	-	-
Commodities	8,443	-	18,795	18,795	25,730	6,935
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	16,797,587	38,349,997	38,349,998	16,678,180	36,580,582	(1,769,415)
Net Change in Fund Balance	(326,967)	(2,640,349)	(2,640,349)	791,827	(1,628,665)	(2,527,145)
Actual Beginning Fund Balance	5,403,082	3,469,744	3,469,744	3,469,744	3,469,744	-
Ending Fund Balance	\$ 5,076,115	\$ 829,395	\$ 829,395	\$ 4,261,571	\$ 1,841,079	\$ (2,527,145)

Workers' Compensation

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



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

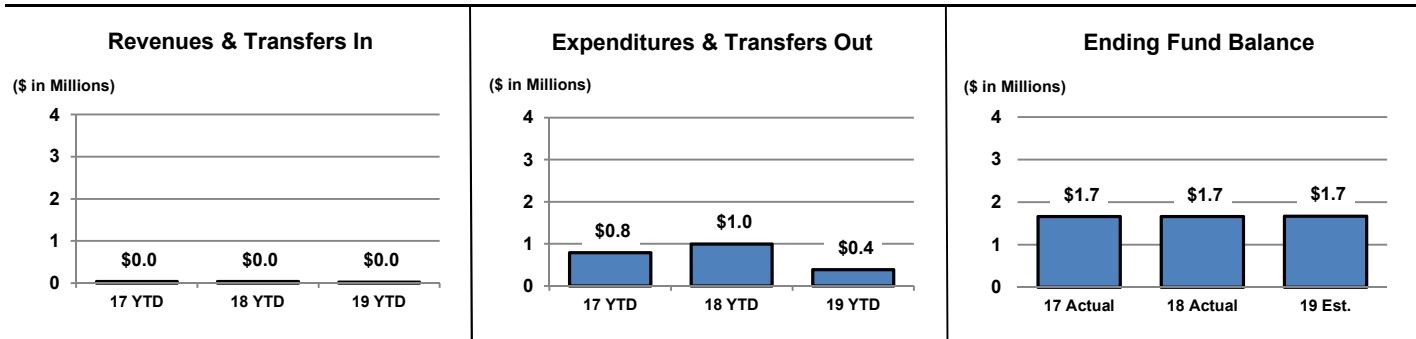
For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD	2019 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	
		Adopted	Revised		
Revenues & Transfers In					
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-
All Other Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	872,467	1,000,000	1,000,000	450,271	914,130
Fines & Forfeitures	-	-	-	-	-
Miscellaneous	180	-	-	8,052	8,504
Reimbursements	2,389	13,437	13,437	733	2,470
Use of Money & Property	-	43,665	43,665	-	105,696
Transfers In & Other Proceeds	-	-	-	-	-
Total Revenues & Transfers In	875,036	1,057,102	1,057,102	459,056	1,030,799
Expenditures & Transfers Out					
Personnel	\$ 98,514	\$ 278,859	\$ 278,859	\$ 155,181	\$ 309,231
Contractuals	599,050	1,702,626	1,702,626	960,848	1,256,927
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures & Transfers Out	697,564	1,981,485	1,981,485	1,116,029	1,566,158
Net Change in Fund Balance	177,472	(924,383)	(924,383)	(656,973)	(535,359)
Actual Beginning Fund Balance	3,969,395	4,580,372	4,580,372	4,580,372	4,580,372
Ending Fund Balance	\$ 4,146,867	\$ 3,655,989	\$ 3,655,989	\$ 3,923,399	\$ 4,045,013
					\$ (441,629)

Risk Management

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

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



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

For the month ending June 31, 2019, with comparative actuals ending June 31, 2018

	2018 YTD		2019 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of July 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	(12,500)	1,103	1,103
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	18,936	19,025	19,025
Reimbursements	35,870	56,301	56,301	18,321	72,668	16,367
Use of Money & Property	-	11,772	11,772	-	5,725	(6,047)
Transfers In & Other Proceeds	-	1,150,514	1,150,514	-	1,108,453	(42,061)
Total Revenues & Transfers In	35,870	1,218,587	1,218,587	24,757	1,206,974	(11,613)
Expenditures & Transfers Out						
Personnel	\$ 57,692	\$ -	\$ 666	\$ 666	\$ 1,726	\$ 1,060
Contractuals	908,639	1,490,872	1,475,996	366,043	1,173,136	(302,860)
Debt Service	-	-	-	-	-	-
Commodities	27,297	15,000	29,210	20,705	25,454	(3,756)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	993,628	1,505,872	1,505,872	387,414	1,200,316	(305,556)
Net Change in Fund Balance	(957,758)	(287,285)	(287,285)	(362,657)	6,658	(317,168)
Actual Beginning Fund Balance	1,662,226	1,662,226	1,662,226	1,662,226	1,662,226	-
Ending Fund Balance	\$ 704,468	\$ 1,374,941	\$ 1,374,941	\$ 1,299,569	\$ 1,668,884	\$ (317,168)

[Page Intentionally Left Blank]

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 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 \$4.4 million in remaining funding related to INTRUST Bank Arena, which opened in January 2010. This project will remain open for the life of the facility.
- **2006:** Project budgets include \$300,000 in available funding for one remaining active road project. This project is an agreement with the City of Wichita and does not have a start date.
- **2012:** Active 2012 projects include \$0.1 million in budgeted funding, with \$8,710 remaining for one drainage project that was finished at the end of 2018.
- **2013:** Active projects in the 2013 CIP include \$2.8 million in project funding, of which all funding is committed. The final 2013 project was scheduled for completion on December 31, 2018.
- **2014:** Project budgets for the 2014 CIP include \$0.3 million in project funding, of which all funding is committed. There is one remaining active road project, and scheduled completion is December 2020.
- **2015:** Project budgets currently include \$2.1 million in project funding, of which \$1.0 million is committed and \$1.0 million is available. The final 2015 projects will be active until January 2021.
- **2016:** The 2016 CIP includes \$0.9 million in project funding, of which a majority of the funding is committed and only \$6,563 is available. Active 2016 projects include repairing EMS Post 8 and one open road project.
- **2017:** Budgeted funding for the 2017 CIP totals \$10.0 million, with \$8.4 million committed and \$1.5 million available. Significant projects include the remodel of the Murdock Tag Office, replacement of the rooftop HVAC unit at the Regional Forensic Science Center, and numerous road and bridge projects.
- **2018:** Budgeted funding for the 2018 CIP totals \$25.7 million, with \$22.9 million committed and \$2.8 million available. Significant current projects include the replacement of Exterior Joint Sealant at the Adult Detention Facility and replacement of roofs and parking lots on County-owned properties, as well as numerous road and bridge projects, including continuation of Phase I of the Interchange at I-235 & US-54.
- **2019:** Budgeted funding for the 2019 CIP totals \$66.3 million, with \$45.8 million committed and \$20.5 million available. Significant current projects include replacing Fire Station 31, installing a new Salt Storage Building at the Public Works' West Yard, upgrading Juvenile Detention Facility cameras and recording system, and numerous road and bridge projects.

Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2005									
Facility									
57011-551	Operations Reserve	Construction	Special LST	-	4,377,717	-	4,377,717	-	12/31/2060
	Annual Total			-	4,377,717	-	4,377,717	-	
2006									
Roads									
21763-231	R239 13th St N: 119-135th St N	Not Started	LST	300,000	300,000	-	300,000	-	TBD
	Annual Total			300,000	300,000	-	300,000	-	
2012									
Drainage									
23964-234	D21 Improve Drainage SW of Hayville-Dsgn	Design	Cash	-	145,000	136,290	8,710	-	12/31/2018
	Annual Total			-	145,000	136,290	8,710	-	
2013									
Facility									
17975-234	Update master control adult detention	Completed	Cash	2,022,322	2,806,434	2,806,434	-	-	12/31/2017
Bridges									
21578-231	B450 W 111th St S (C)	Substantial Completion	LST	49,000	35,462	35,462	-	-	12/31/2018
	Annual Total			2,071,322	2,841,896	2,841,896	-	-	
2014									
Roads									
21547-231	R331 Traffic Control Maint & Constructio	Construction	LST	320,000	277,228	277,228	-	24,600	12/31/2020
	Annual Total			320,000	277,228	277,228	-	24,600	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2015									
Facility									
12987-402	Construct EMS Garage Facility	Not Started	Bond	257,740	257,740	-	257,740	-	TBD
Roads									
21516-231	R330 Aviation Pathway-Derby to Wichita	Construction	LST	1,345,500	645,500	432,302	213,198	-	12/31/2018
21534-231	R326 S Area Pkwy System Prelim Study	Completed	LST	500,000	500,000	405,000	95,000	-	12/31/2017
Bridges									
21526-231	B482 Redeck Hydraulic btw 69th & 77th N	Construction	LST	500,000	299,983	49,983	250,000	-	01/07/2020
21528-231	B473 Broadway btw 117th and 125th St N	Construction	LST	93,000	79,429	79,429	-	-	06/01/2020
21529-231	B471 53rd St N btw 231st and 247th St W	Right Of Way Acquisition R/W	LST	70,000	70,000	51,200	18,800	-	01/01/2021
21570-403	B482 Redeck Hydraulic btw 69th & 77th N	Construction	Bond	3,750	203,767	-	203,767	-	01/07/2020
Annual Total				2,769,990	2,056,419	1,017,914	1,038,505	-	
2016									
Facility									
12001-230	Repair EMS Post 8	Post-Construction & Occupancy	Cash	210,800	427,219	420,656	6,563	-	12/31/2018
Roads									
21002-230	R264 Improve Drainage County ROW 2016	Substantial Completion	Cash	500,000	451,605	451,604	1	102,541	01/01/2019
Annual Total				710,800	878,824	872,260	6,563	102,541	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2017									
Facility									
10001-230	Murdock Tag Office Remodel	Post-Construction & Occupancy	Cash	-	591,223	465,930	125,293	10,007	09/24/2018
12003-230	Construct New EMS Northeast Post	Post-Construction & Occupancy	Cash	1,465,799	1,465,799	932,258	533,541	13,220	03/31/2019
17001-230	Law Enforcement Training Center	Completed	Cash	5,500,000	6,126,222	5,842,257	283,965	16,013	12/31/2017
18001-230	District Attorney Carpeting-Downtown	Construction	Cash	247,762	247,762	14,281	233,481	-	12/31/2018
58001-230	NCAT Water Intrusion Repairs	Post-Construction & Occupancy	Cash	-	354,800	338,460	16,340	297,080	TBD
91004-230	Rooftop HVAC Unit Replacement-RFSC	Post-Construction & Occupancy	Cash	361,632	361,632	360,943	689	51,592	12/31/2018
Bridges									
21492-231	B492 103rd St S btw 103rd & 119th StW 17	Design	LST	40,000	44,000	44,000	-	-	01/01/2021
21494-231	B485 151st St W over Ninescah-17	Design	LST	350,000	287,800	201,700	86,100	80,680	01/01/2023
21503-231	B491 71st St. S. btw Webb&Greenwich-16+	Design	LST	227,005	227,005	154,154	72,851	2,540	01/01/2021
21504-231	B490 143rd St. E. btw Harry&Pawnee-16+	Design	LST	158,000	158,000	62,602	95,398	-	01/01/2021
21510-231	B461 Spc Bridge Inspec&Engineering 2016+	Construction	LST	200,000	100,000	32,793	67,207	19,563	TBD
Annual Total				8,550,198	9,964,243	8,449,378	1,514,865	490,694	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2018									
Facility									
17002-230	Replace Ext. Joint Sealant - Adult Det.	Post-Construction & Occupancy	Cash	-	161,831	132,073	29,758	132,073	TBD
17004-230	Jail Annex	Post-Construction & Occupancy	Cash	-	1,026,981	933,335	93,646	118,663	TBD
20001-230	Replace Roof at PW Building on Stillwell	Post-Construction & Occupancy	Cash	-	98,085	91,489	6,596	87,649	12/31/2018
52001-230	Parks Vault Type Toilet	Post-Construction & Occupancy	Cash	-	53,686	52,143	1,543	49,237	TBD
91002-230	Replace Roofs County Owned Buildings- 16	Completed	Cash	169,968	162,440	157,789	4,651	20,300	TBD
91005-230	Replace Parking Lots - County-owned prop	Completed	Cash	-	184,421	140,555	43,866	-	TBD
Roads									
21013-230	Cherese Woods Benefit District	Construction	Bond	-	333,000	222,018	110,982	189,831	03/01/2019
21486-231	North Junction Grants & RoW	Right Of Way Acquisition R/W	LST	-	500,000	-	500,000	-	12/31/2018
21487-231	Gravel Road Replacement 2 Miles Dist. 4	Completed	LST	-	356,512	356,512	-	-	11/26/2018
21488-231	R346 Paving of 61st St N 1/2 Mile	Construction	LST	-	693,488	637,845	55,643	552,938	TBD
21489-231	R344 Widen Greenwich frm Harry to Pawnee	Construction	LST	-	850,000	315,744	534,256	315,744	TBD
21511-231	R342 Cold Mix & Gravel Rd Replacement-16	Completed	LST	1,250,000	2,912,134	2,735,111	177,023	-	11/26/2018
21512-231	R334 Interchange at I-235 & US-54 Phase1	Completed	LST	40,012,823	11,600,000	11,600,000	-	-	12/31/2018

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2018									
Bridges									
21005-230	B472 295th St. W. btw 45th & 53rd St. N.	Completed	Bond	40,000	605,000	478,481	126,519	-	09/10/2018
21011-230	B478 Pawnee btw 127th St E & 143rd St E	Completed	Bond	-	715,683	715,683	-	542,705	08/31/2019
21012-230	B479 Pawnee btw 143rd & 159th St E	Completed	Bond	-	553,665	553,665	-	418,064	08/31/2019
21490-231	B343 Multi-Use Path, Rock-Derby to Mulv.	Design	LST	-	250,000	56,159	193,841	-	TBD
21499-231	B471 53rd St N btw 231st & 247th St W-17	Right Of Way Acquisition R/W	Bond	700,000	700,000	-	700,000	-	TBD
21532-231	B462 Bike/Ped Bridge/Repairs over WVCFC	Completed	Cash	1,500,000	3,911,653	3,726,683	184,970	1,364,341	12/31/2017
Annual Total				43,672,791	25,668,579	22,905,285	2,763,294	3,791,544	

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2019									
Facility									
13001-230	Outdoor Warning Device 2017	Ongoing	Cash	110,000	334,500	196,175	138,325	-	TBD
14976-241	Replace Fire Station 31	Property Acquisition Planning	Cash	-	1,750,000	-	1,750,000	-	08/01/2020
20002-230	Salt Storage Building at West Yard	Not Started	Cash	-	200,000	102,451	97,549	6,000	12/31/2019
33004-230	JDF Security Cam Record & View Upgrade	Design	Cash	-	786,860	-	786,860	-	12/31/2019
62001-230	ADA Compliance (from 2016 on)	Ongoing	Cash	712,132	1,079,558	572,553	507,005	281,950	12/31/2018
91006-230	ADF 1st Floor & Courthouse Space	Construction	Bond	-	6,814,688	4,902,474	1,912,214	215,628	02/28/2020
91007-230	Modernize ADF Elevators 6 & 8	Construction	Cash	-	232,379	135,641	96,738	67,821	12/31/2019
91008-230	Security Camera Upgrade/Standardization	Construction	Cash	-	570,200	255,200	315,000	52,450	12/31/2019
93001-230	County Administration Building	Not Started	Cash	-	3,000,000	28,486	2,971,514	28,486	TBD
Drainage									
23001-230	D25 WVCFC System Major Maint & Repair	Ongoing	Cash	500,000	1,500,000	525,053	974,947	181,213	TBD
23002-230	D21 Design Ph. 1 Drainage SW of Hysville	Ongoing	Cash	-	38,205	-	38,205	-	TBD

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2019									
Roads									
21482-231	R352 Repair Pavement 127th E	Substantial Completion	LST	-	150,000	-	150,000	-	TBD
21483-231	R349 Aviation Pathway Derby to ICT Ph 3	Construction	LST	-	30,000	-	30,000	-	12/31/2019
21484-231	R348 Pave 135th W north of 53rd N	Design	LST	-	150,000	40,835	109,165	11,754	TBD
21485-231	R345 Multi-Use Path on Rock Rd	Not Started	LST	-	300,000	-	300,000	-	01/09/2020
21501-231	R328 NW Bypass RoW Acquisition K-254 '17	Right Of Way Acquisition R/W	LST	661,000	975,000	650,000	325,000	-	12/31/2020
21502-231	R264 Improve Drainage County RoW 2017+	Construction	LST	500,000	1,500,000	842,688	657,312	247,994	TBD
21513-231	R331 Traffic Control Maint & Const-2016+	Construction	LST	1,100,000	2,200,000	2,191,214	8,786	218,957	TBD
21514-231	R175 Preventive Maintenance-2016+	Construction	LST	19,916,667	37,215,967	34,028,704	3,187,264	611,103	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Construction	LST	400,000	756,277	618,384	137,893	91,618	TBD

Fund Center	Project Title	Project Phase	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD	Est. Completion
2019									
Bridges									
21475-231	B501 103rd S btwn Ridge & Hoover	Design	LST	-	50,000	45,600	4,400	4,560	TBD
21476-231	B500 103rd S btwn 119th & 135th W	Design	LST	-	50,000	48,000	2,000	13,920	TBD
21477-231	B497 Ridge btwn 39th & 47th S.	Design	LST	-	53,000	53,000	-	-	TBD
21478-231	B496 183rd W btwn 45th & 53rd N	Design	LST	-	100,000	92,355	7,645	1,847	TBD
21479-231	B495 247th W btwn 77th & 85th N	Design	LST	-	100,000	42,000	58,000	12,180	TBD
21480-231	B493 199th W btwn Central & 13th N	Design	LST	-	97,000	84,000	13,000	24,360	TBD
21481-231	B482 Redeck Hydraulic btwn 69th & 77th N	Construction	Bond	-	1,136,096	5,000	1,131,096	2,251	01/07/2020
21493-231	B488 215th St W btw 13th & 21st St N-17	Design	Bond	100,000	1,000,000	118,181	881,819	12,843	05/01/2020
21495-231	B484 95th St S btw Broadway & KTA-17	Design	Bond	100,000	2,208,200	127,592	2,080,608	13,711	01/01/2021
21498-231	B473 Broadway btw 117th & 125th N-17	Construction	Bond	1,700,000	1,700,000	5,000	1,695,000	-	06/01/2020
21505-231	B489 Hydraulic btw 111th & 119th St. S.	Design	LST	200,000	249,995	99,147	150,848	6,322	01/01/2022
Annual Total				25,999,799	66,327,925	45,809,733	20,518,193	2,106,968	
Total All Years				84,394,900	112,837,832	82,309,983	30,527,848	6,516,348	

Fund	Fund Source	Adopted Budget	Budget w/ Amendments	Committed to Date	Budget Remaining	Expenditures YTD
Summary Total by Fund						
	Sales Tx Road/Bridge	2,600,000	6,744,296	255,773	6,488,523	28,805
	Sales Tx Road/Bridge	1,500,000	3,911,653	3,726,683	184,970	1,364,341
	Sales Tx Road/Bridge	68,192,995	65,336,972	56,363,150	8,973,823	2,240,680
	Sales Tx Road/Bridge	-	975,000	975,000	-	-
	Fire Dist Spec Equip	-	1,750,000	-	1,750,000	-
	Bldg & Equipment	257,740	257,740	-	257,740	-
	Bldg & Equipment	-	37,963,072	37,963,072	-	-
	Str Bdge & Oth Const	3,750	203,767	-	203,767	-
	Arena Construction	-	6,364,512	1,986,795	4,377,717	-
	Capital Improvements	40,000	9,022,036	6,872,321	2,149,715	1,366,227
	Capital Improvements	11,800,415	22,583,897	15,269,112	7,314,785	1,516,294
	Capital Improvements	37,784	725,043	590,510	134,533	95,556
Total All Funds		\$ 84,432,684	\$ 155,837,989	\$ 124,002,416	\$ 31,835,573	\$ 6,611,903
Summary Total by Project Type						
	Bridges	6,030,755	15,000,738	6,961,868	8,038,870	2,519,887
	Drainage	500,000	1,683,205	661,343	1,021,862	181,213
	Facility	11,095,939	75,433,939	59,550,621	15,883,319	1,543,723
	Roads	66,805,990	63,720,107	56,828,583	6,891,523	2,367,080
Total All Project Types		\$ 84,432,684	\$ 155,837,989	\$ 124,002,416	\$ 31,835,573	\$ 6,611,903

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 53-55 of this report. The *Statement of Net Position* presents information regarding the County's assets and liabilities, with the difference between the two reported as *net position*. The *Statement of Activities* presents information showing how net position changed during the reporting period. It is important to note that over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

Highlights of the government-wide financial statements as of and for the period ending June 30, 2019 are as follows:

- Total assets of the County exceeded liabilities by \$572.5 million, representing net position. Of this amount, \$36.5 million is reported as unrestricted net position.
- The largest portion of the County's net position (80.1%) consists of its investment in capital assets (e.g., land, buildings, machinery and equipment net of depreciation), less any outstanding debt used to acquire those assets. Although the County's investment in capital assets is reported net of related debt, it is important to remember that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.
- Program expenses exceeded revenues by \$102.8 million, reflecting the extent to which various County functions are supported by other general revenue streams, including property tax, sales taxes, other taxes, and investment earnings. The net deficiency of program revenues under expenses is offset by general revenues and transfers of \$183.9 million, resulting in a \$81.0 million, or 16.5%, 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 56 and 57) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 58 and 59) for the General Fund, Federal/State Assistance Funds, Public Building Commission, Debt Service Fund and the Debt Proceeds Fund. These funds are considered major funds or are of particular interest. Information regarding the County's remaining governmental funds is combined into a single aggregated column and reported as other non-major governmental funds. Individual fund data for each of the other non-major governmental funds is presented in the form of Combining Financial Statements which may be found on pages 70-81 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 60 and 61). The County's single Enterprise Fund is the Arena Fund and is reported on the same basis as business-type activities. Internal Service Funds are used to accumulate and allocate costs internally among the County's various functions. The County uses Internal Service Funds to account for its fleet of vehicles, insurance, workers' compensation and risk management activities. All Internal Service Funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

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

Highlights of the financial statements for the governmental and proprietary funds as of and for the period ending June 30, 2019 are as follows:

- Fund balances for the governmental funds totaled \$237.2 million, an increase of \$89.9 million since the end of 2018. The following table depicts the financial position at June 30 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund Type	June 30, 2019 Fund Balance	Change in Fund Balance
General	\$121,718,540	\$ 54,782,237
Fed/State Assistance	22,933,171	(178,923)
Public Building Commission	1,147,185	(280,285)
Debt Service	15,567,524	12,972,478
Debt Proceeds	6,436,519	(789,604)
Other	69,417,655	23,382,270
Totals	\$ 237,220,594	\$ 89,888,173

- Governmental funds revenues were \$241.1 million for the period ending June 30, 2019, an increase of \$6.8 million compared to 2018. Property tax revenue was up \$5.6 million from the same time period last year. Intergovernmental revenue decreased \$0.9 million and charges for services decreased \$1.7 million from 2018 to 2019. Investment income was up \$4.3 million for 2019.
- Governmental funds expenditures were \$152.2 million as of June 30, 2019, a decrease of \$3.8 million from the same period last year. General government expenditures increased \$0.4 million from 2018 to 2019. Public safety expenditures increased \$3.1 million and culture and recreation expenses increased \$2.1 million from last year. Economic development expenditures were down \$7.7 million and debt service expenses decreased \$0.9 million from last year.
- The unrestricted fund balances of the governmental funds totaled \$142.7 million, which is available for meeting current budget obligations and spending at the government's discretion.
- Fund balance of the Public Building Commission (PBC) fund totaled \$1.1 million, a decrease of \$0.3 million since the end of 2018. The PBC fund is a special revenue fund to account for revenues and expenditures derived from direct financing leases.
- Fund balance of the Debt Service Fund totaled \$15.6 million, all of which is restricted for the payment of debt service. Funding of debt service expenditures is

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

- The fund balance of the Debt Proceeds Fund totaled \$6.4 million, a decrease of \$0.8 million since the end of 2018.
- Net position of the Arena Fund (the County's only Enterprise Fund) totaled nearly \$149.0 million at June 30. Of this amount, \$141.7 million is invested in capital assets and \$7.3 million represents unrestricted net position.
- Net position of the Internal Service Funds totaled \$31.6 million. Of this amount, \$10.4 million is invested in capital assets and \$21.2 million represents unrestricted net position.

SEDGWICK COUNTY, KANSAS

Statement of Net Position

June 30, 2019

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash, including investments	\$ 251,704,003	\$ 7,147,550	\$ 258,851,553
Receivables, net	104,620,470	175,000	104,795,470
Due from other agencies	349,909	-	349,909
Inventories, at cost	670,557	-	670,557
Prepaid items	2,252,089	-	2,252,089
Restricted assets:			
Cash, including investments	1,129,001	-	1,129,001
Capital assets:			
Land and construction in progress	51,321,261	13,038,358	64,359,619
Other capital assets, net of depreciation	368,916,475	128,696,773	497,613,248
Total assets	780,963,765	149,057,681	930,021,446
Deferred Outflows of Resources			
Deferred refunding	185,929	-	185,929
Deferred outflows-pensions	23,520,975	-	23,520,975
Total deferred outflows of resources	23,706,904	-	23,706,904
Liabilities			
Accounts payable and other current liabilities	2,284,244	-	2,284,244
Accrued interest payable	2,253,207	-	2,253,207
Unearned revenue	43,758,037	-	43,758,037
Due to other entities	142,133	-	142,133
Noncurrent liabilities:			
Due within one year	20,674,109	-	20,674,109
Due in more than one year	300,571,869	-	300,571,869
Total liabilities	369,683,599	-	369,683,599
Deferred Inflows of Resources			
Deferred property tax revenue	3,078,017	-	3,078,017
Deferred inflows-other postemployment benefits	1,037,768	-	1,037,768
Deferred inflows-pensions	7,408,997	-	7,408,997
Total deferred inflows of resources	11,524,782	-	11,524,782
Net Position			
Net investment in capital assets	316,849,360	-	316,849,360
Invested in capital assets	-	141,735,131	141,735,131
Restricted for:			
Capital improvements	14,668,555	-	14,668,555
Debt service	17,633,432	-	17,633,432
Federal/State assistance	7,806,570	-	7,806,570
Economic development	2,972,123	-	2,972,123
Equipment and technology improvements	923,122	-	923,122
Fire protection	14,142,285	-	14,142,285
Court operations	3,037,959	-	3,037,959
Other purposes	16,259,170	-	16,259,170
Unrestricted (Deficit)	29,169,712	7,322,550	36,492,262
Total net position	\$ 423,462,288	\$ 149,057,681	\$ 572,519,969

SEDGWICK COUNTY, KANSAS

Statement of Activities

For the Six Months Ended June 30, 2019

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 25,923,971	\$ 10,493,394	\$ -	\$ -
Public safety	75,631,506	11,271,700	6,679,805	-
Public works	11,737,306	1,675,268	3,617,722	536,680
Health and welfare	26,186,713	9,904,351	11,974,745	-
Cultural and recreation	8,834,577	175,159	67,641	-
Economic development	5,914,568	10,308	235,057	-
Interest on long-term debt	2,684,461	-	-	-
Total governmental activities	<u>156,913,102</u>	<u>33,530,180</u>	<u>22,574,970</u>	<u>536,680</u>
Business-type activities:				
Arena	2,758,057	182,017	-	-
Total business-type activities	<u>2,758,057</u>	<u>182,017</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 159,671,159</u>	<u>\$ 33,712,197</u>	<u>\$ 22,574,970</u>	<u>\$ 536,680</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
\$ (15,430,577)	\$ -	\$ (15,430,577)
(57,680,001)	-	(57,680,001)
(5,907,636)	-	(5,907,636)
(4,307,617)	-	(4,307,617)
(8,591,777)	-	(8,591,777)
(5,669,203)	-	(5,669,203)
(2,684,461)	-	(2,684,461)
(100,271,272)	-	(100,271,272)
-	(2,576,040)	(2,576,040)
-	(2,576,040)	(2,576,040)
(100,271,272)	(2,576,040)	(102,847,312)
160,015,562	-	160,015,562
14,261,054	-	14,261,054
1,739,315	-	1,739,315
7,886,852	-	7,886,852
183,902,783	-	183,902,783
83,631,511	(2,576,040)	81,055,471
339,830,777	151,633,721	491,464,498
\$ 423,462,288	\$ 149,057,681	\$ 572,519,969

SEDGWICK COUNTY, KANSAS

**Balance Sheet
Governmental Funds**

June 30, 2019

(with comparative totals for June 30, 2018)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
Assets:			
Cash, including investments	\$ 111,847,366	\$ 22,402,750	\$ 18,184
Restricted investment	-	-	1,129,001
Advance receivable	4,497,696	-	-
Due from other funds	-	-	-
Due from other agencies	5,170	3,387	-
Accounts receivable	441,632	1,089,827	-
Property tax receivable	2,331,718	-	-
Sales tax receivable	2,417,209	-	-
Interest receivable	947,893	-	-
Prepaid items	2,252,089	-	-
Lease receivable	-	-	87,610,954
Notes receivable	702,033	-	-
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	-	124,074	-
Total assets	\$ 125,442,806	\$ 23,620,038	\$ 88,758,139
Liabilities:			
Accounts payable	1,297,071	654,361	-
Due to other funds	-	-	-
Advance payable	-	-	-
Due to other entities	95,477	32,506	-
Total liabilities	1,392,548	686,867	-
Deferred Inflows of Resources:			
Deferred property tax revenue	2,331,718	-	-
Unavailable revenue - accounts receivable	-	-	-
Deferred lease receivable	-	-	87,610,954
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	2,331,718	-	87,610,954
Fund balances:			
Nonspendable:			
Inventories	\$ -	\$ 124,074	\$ -
Advance receivable	4,497,696	-	-
Notes receivable	702,033	-	-
Prepaid items	2,252,089	-	-
Restricted:			
General Government	3,985,650	-	-
Debt Service	-	-	18,184
Public Safety	-	1,849,887	-
Public Works	-	-	-
Health and Welfare	-	5,821,301	-
Culture and Recreation	-	-	-
Economic Development	-	4,183,924	1,129,001
Capital Outlay	-	-	-
Committed:			
Public Safety	-	-	-
Capital Outlay	-	-	-
Health and Welfare	-	1,156,812	-
Assigned:			
General Government	5,939,353	-	-
Public Safety	-	1,084,919	-
Public Works	-	-	-
Health and Welfare	-	8,700,461	-
Economic Development	-	11,793	-
Capital Outlay	-	-	-
Unassigned	104,341,719	-	-
Total fund balance	121,718,540	22,933,171	1,147,185
Total liabilities, deferred inflows of resources and fund balances	\$ 125,442,806	\$ 23,620,038	\$ 88,758,139

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2019	2018
\$ 15,567,524	\$ 5,626,925	\$ 71,373,595	\$ 226,836,344	\$ 209,664,620
-	-	-	1,129,001	27,460,448
-	-	-	4,497,696	5,295,980
-	809,594	-	809,594	829,684
-	-	341,352	349,909	346,438
-	-	1,639,783	3,171,242	2,805,915
291,252	-	455,047	3,078,017	2,921,124
-	-	2,417,210	4,834,419	4,796,519
-	-	-	947,893	694,730
-	-	-	2,252,089	2,329,793
-	-	-	87,610,954	90,108,843
-	-	-	702,033	936,044
2,427,785	-	-	2,427,785	2,931,343
1,847,356	-	-	1,847,356	1,867,119
-	-	373,479	497,553	522,411
<u>\$ 20,133,917</u>	<u>\$ 6,436,519</u>	<u>\$ 76,600,466</u>	<u>\$ 340,991,885</u>	<u>\$ 353,511,011</u>
-	-	260,055	2,211,487	1,944,613
-	-	809,594	809,594	829,684
-	-	4,497,696	4,497,696	5,295,980
-	-	14,150	142,133	81,192
-	-	5,581,495	7,660,910	8,151,469
291,252	-	455,047	3,078,017	2,921,124
-	-	1,146,269	1,146,269	485,564
-	-	-	87,610,954	90,108,843
4,275,141	-	-	4,275,141	4,798,462
<u>4,566,393</u>	<u>-</u>	<u>1,601,316</u>	<u>96,110,381</u>	<u>98,313,993</u>
\$ -	\$ -	\$ 373,479	\$ 497,553	\$ 522,411
-	-	-	4,497,696	5,295,980
-	-	-	702,033	936,044
-	-	-	2,252,089	2,329,793
-	-	2,206,818	6,192,468	6,193,696
15,567,524	-	25,790	15,611,498	40,912,624
-	-	19,830,397	21,680,284	22,056,540
-	-	4,050,043	4,050,043	5,293,739
-	-	3,493,800	9,315,101	10,990,542
-	-	59,596	59,596	14,490
-	-	3,294,052	8,606,977	8,422,694
-	6,436,519	14,668,555	21,105,074	17,964,367
-	-	2,319,875	2,319,875	2,780,532
-	-	9,817,334	9,817,334	7,143,568
-	-	-	1,156,812	741,876
-	-	-	5,939,353	6,555,763
-	-	414,928	1,499,847	1,878,391
-	-	646,937	646,937	463,985
-	-	-	8,700,461	7,225,883
-	-	-	11,793	7,873
-	-	9,038,170	9,038,170	4,076,115
-	-	(822,119)	103,519,600	95,238,643
<u>15,567,524</u>	<u>6,436,519</u>	<u>69,417,655</u>	<u>237,220,594</u>	<u>247,045,549</u>
<u>\$ 20,133,917</u>	<u>\$ 6,436,519</u>	<u>\$ 76,600,466</u>	<u>\$ 340,991,885</u>	<u>\$ 353,511,011</u>

SEDGWICK COUNTY, KANSAS

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

For the Six Months Ended June 30, 2019
(with comparative totals for the six months ended June 30, 2018)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
Revenues			
Property taxes	\$ 108,632,233	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	7,929,310	-	-
Special assessments	-	-	-
Other taxes	185,451	3,199	-
Intergovernmental	272,128	16,847,571	-
Charges for services	6,208,471	9,809,918	291,667
Uses of money and property	6,879,019	2,107	964,450
Fines and forfeits	38,365	88,180	-
Licenses and permits	3,917,338	-	-
Other	1,479,402	69,371	-
Total revenues	<u>135,541,717</u>	<u>26,820,346</u>	<u>1,256,117</u>
Expenditures			
Current:			
General government	18,875,314	-	-
Public safety	46,902,437	5,225,497	-
Public works	427,816	-	-
Health and welfare	3,786,776	21,473,001	-
Cultural and recreation	7,134,546	-	-
Economic development	1,058,117	300,771	-
Debt service:			
Principal	-	-	575,000
Interest and fiscal charges	-	-	961,402
Debt issuance costs	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>78,185,006</u>	<u>26,999,269</u>	<u>1,536,402</u>
Excess (deficiency) of revenues over (under) expenditures	<u>57,356,711</u>	<u>(178,923)</u>	<u>(280,285)</u>
Other financing sources (uses)			
Transfers from other funds	8,446	-	-
Transfers to other funds	(2,582,920)	-	-
Premium from issuance of general obligation bonds	-	-	-
Issuance of general obligation bonds	-	-	-
Proceeds from capital lease	-	-	-
Total other financing sources (uses)	<u>(2,574,474)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	54,782,237	(178,923)	(280,285)
Fund balances, beginning of year	<u>66,936,303</u>	<u>23,112,094</u>	<u>1,427,470</u>
Fund balances, end of period	<u>\$ 121,718,540</u>	<u>\$ 22,933,171</u>	<u>\$ 1,147,185</u>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2019	2018
\$ 13,424,197	\$ -	\$ 37,959,132	\$ 160,015,562	\$ 154,428,540
-	-	1,490,320	1,490,320	1,459,895
-	-	6,331,744	14,261,054	14,385,400
536,680	-	-	536,680	575,441
-	-	60,345	248,995	234,691
63,099	-	5,907,122	23,089,920	23,938,799
-	-	11,434,446	27,744,502	29,453,496
-	31,212	10,064	7,886,852	3,581,580
-	-	-	126,545	73,194
-	-	8,083	3,925,421	4,181,042
-	-	251,045	1,799,818	1,989,492
14,023,976	31,212	63,452,301	241,125,669	234,301,570
-	-	2,579,436	21,454,750	21,019,316
-	-	21,502,709	73,630,643	70,525,161
-	-	6,062,027	6,489,843	6,664,587
-	-	2,377,742	27,637,519	26,800,915
-	-	164	7,134,710	5,061,656
-	-	4,005,503	5,364,391	13,105,869
-	-	81,087	656,087	770,983
1,850,281	-	4,224	2,815,907	3,551,599
-	270	-	270	80,257
-	-	7,047,255	7,047,255	8,410,835
1,850,281	270	43,660,147	152,231,375	155,991,178
12,173,695	30,942	19,792,154	88,894,294	78,310,392
798,783	-	4,630,753	5,437,982	11,971,631
-	(820,546)	(2,034,516)	(5,437,982)	(11,971,631)
-	-	-	-	77,621
-	-	-	-	3,605,000
-	-	993,879	993,879	-
798,783	(820,546)	3,590,116	993,879	3,682,621
12,972,478	(789,604)	23,382,270	89,888,173	81,993,013
2,595,046	7,226,123	46,035,385	147,332,421	165,052,536
\$ 15,567,524	\$ 6,436,519	\$ 69,417,655	\$ 237,220,594	\$ 247,045,549

Statement of Net Position
Proprietary Funds
June 30, 2019

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
Assets		
Current assets:		
Cash, including investments	\$ 7,147,550	\$ 24,867,659
Accounts receivable	175,000	771
Inventories, at cost	-	173,004
Total current assets	7,322,550	25,041,434
Noncurrent assets:		
Capital assets:		
Land	13,038,358	40,580
Buildings and improvements	166,107,497	8,319,354
Machinery and equipment	7,730,262	30,787,645
Construction in progress	1,320,375	-
Less accumulated depreciation	(46,461,361)	(28,709,389)
Total capital assets (net of accumulated depreciation)	141,735,131	10,438,190
Total assets	149,057,681	35,479,624
Liabilities		
Current liabilities:		
Accounts payable	-	72,757
Estimated claims costs payable	-	2,828,600
Total current liabilities	-	2,901,357
Noncurrent liabilities:		
Estimated claims costs payable	-	921,500
Total liabilities	-	3,822,857
Net position		
Investment in capital assets	141,735,131	10,438,190
Unrestricted	7,322,550	21,218,577
Total net position	149,057,681	31,656,767
Total liabilities and net position	\$ 149,057,681	\$ 35,479,624

SEDGWICK COUNTY, KANSAS

Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Six Months Ended June 30, 2019

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
Operating revenues:		
Charges for services	\$ 175,000	\$ 21,855,669
Other revenue	7,017	90,504
Total operating revenues	<u>182,017</u>	<u>21,946,173</u>
Operating expenses:		
Salaries and benefits	-	708,575
Contractual services	291,140	1,112,182
Utilities	-	50,058
Supplies and fuel	-	1,526,380
Administrative charges	-	92,421
Depreciation expense	2,466,917	1,186,312
Claims expense	-	17,030,163
Total operating expenses	<u>2,758,057</u>	<u>21,708,424</u>
Operating loss	<u>(2,576,040)</u>	<u>237,749</u>
Nonoperating revenues:		
Total nonoperating revenues	<u>-</u>	<u>150,866</u>
Income loss before transfers	(2,576,040)	388,615
Transfers:		
Transfers from other funds	-	-
Transfers to other funds	<u>-</u>	<u>-</u>
Change in net position	(2,576,040)	388,615
Net position, beginning of year	<u>151,633,721</u>	<u>31,268,152</u>
Net position, end of period	<u>\$ 149,057,681</u>	<u>\$ 31,656,767</u>

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet **Nonmajor Governmental Funds** **June 30, 2019**

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals	
				2019	2018
Assets:					
Cash, including investments	\$ 35,976,974	\$ 25,790	\$ 35,370,831	\$ 71,373,595	\$ 64,119,237
Due from other agencies	-	-	341,352	341,352	346,074
Accounts receivable	1,639,783	-	-	1,639,783	1,500,243
Property tax receivable	455,047	-	-	455,047	426,284
Sales tax receivable	-	-	2,417,210	2,417,210	2,398,260
Inventories, at cost	373,479	-	-	373,479	425,905
Total assets	\$ 38,445,283	\$ 25,790	\$ 38,129,393	\$ 76,600,466	\$ 69,216,003
Liabilities:					
Accounts payable	139,892	-	120,163	260,055	378,950
Due to other funds	-	-	809,594	809,594	829,684
Advance payable	-	-	4,497,696	4,497,696	5,295,980
Due to other entities	14,150	-	-	14,150	4,000
Total liabilities	154,042	-	5,427,453	5,581,495	6,508,614
Deferred Inflows of Resources:					
Deferred property tax revenue	455,047	-	-	455,047	426,284
Unavailable revenue - accounts receivable	1,146,269	-	-	1,146,269	485,564
Total deferred inflows of resources	1,601,316	-	-	1,601,316	911,848
Fund balances:					
Nonspendable:					
Inventories	\$ 373,479	\$ -	\$ -	\$ 373,479	\$ 425,905
Restricted:					
General Government	2,206,818	-	-	2,206,818	2,003,097
Debt Service	-	25,790	-	25,790	25,790
Public Safety	19,830,397	-	-	19,830,397	19,961,225
Public Works	4,050,043	-	-	4,050,043	5,293,739
Health and Welfare	3,493,800	-	-	3,493,800	3,609,795
Culture and Recreation	59,596	-	-	59,596	14,490
Economic Development	3,294,052	-	-	3,294,052	3,115,546
Capital Outlay	-	-	14,668,555	14,668,555	12,896,940
Committed:					
Public Safety	2,319,875	-	-	2,319,875	2,780,532
Capital Outlay	-	-	9,817,334	9,817,334	7,143,568
Assigned:					
Public Works	646,937	-	-	646,937	463,985
Public Safety	414,928	-	-	414,928	827,023
Capital Outlay	-	-	9,038,170	9,038,170	4,076,115
Unassigned	-	-	(822,119)	(822,119)	(842,209)
Total fund balance	36,689,925	25,790	32,701,940	69,417,655	61,795,541
Total liabilities, deferred inflows of resources and fund balances	\$ 38,445,283	\$ 25,790	\$ 38,129,393	\$ 76,600,466	\$ 69,216,003

[Page Intentionally Left Blank]

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet **Nonmajor Governmental Funds - Special Revenue Funds** **June 30, 2019**

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Assets:				
Cash, including investments	\$ 3,294,052	\$ 1,766,578	\$ 2,301,831	\$ 1,698,517
Accounts receivable	-	-	1,628,947	-
Property tax receivable	164,185	53,044	110,950	45,730
Inventories, at cost	-	-	373,479	-
Total assets	\$ 3,458,237	\$ 1,819,622	\$ 4,415,207	\$ 1,744,247
Liabilities:				
Accounts payable	-	1,628	49,706	4,672
Due to other entities	-	-	-	-
Total liabilities	-	1,628	49,706	4,672
Deferred Inflows of Resources:				
Deferred property tax revenue	164,185	53,044	110,950	45,730
Unavailable revenue - accounts receivable	-	-	1,146,269	-
Total deferred inflows of resources	164,185	53,044	1,257,219	45,730
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ 373,479	\$ -
Restricted:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	1,764,950	-	1,693,845
Culture and Recreation	-	-	-	-
Economic Development	3,294,052	-	-	-
Committed:				
Public Safety	-	-	2,319,875	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	414,928	-
Unassigned	-	-	-	-
Total fund balance	3,294,052	1,764,950	3,108,282	1,693,845
Total liabilities, deferred inflows of resources and fund balances	\$ 3,458,237	\$ 1,819,622	\$ 4,415,207	\$ 1,744,247

Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 3,226,051	\$ 281,566	\$ 1,221,803	\$ 59,596	\$ 2,617,829	\$ 2,870,428
409	508	391	-	-	-
73,498	7,640	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,299,958</u>	<u>\$ 289,714</u>	<u>\$ 1,222,194</u>	<u>\$ 59,596</u>	<u>\$ 2,617,829</u>	<u>\$ 2,870,428</u>
17,539	491	1,568	-	25,022	1,696
14,150	-	-	-	-	-
<u>31,689</u>	<u>491</u>	<u>1,568</u>	<u>-</u>	<u>25,022</u>	<u>1,696</u>
73,498	7,640	-	-	-	-
-	-	-	-	-	-
<u>73,498</u>	<u>7,640</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	2,592,807	2,868,732
3,034,381	36,826	978,836	-	-	-
-	-	-	-	-	-
-	-	-	59,596	-	-
-	-	-	-	-	-
-	-	-	-	-	-
160,390	244,757	241,790	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,194,771</u>	<u>281,583</u>	<u>1,220,626</u>	<u>59,596</u>	<u>2,592,807</u>	<u>2,868,732</u>
<u>\$ 3,299,958</u>	<u>\$ 289,714</u>	<u>\$ 1,222,194</u>	<u>\$ 59,596</u>	<u>\$ 2,617,829</u>	<u>\$ 2,870,428</u>

(Continued)

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet (continued) **Nonmajor Governmental Funds - Special Revenue Funds** **June 30, 2019**

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Assets				
Cash, including investments	\$ 35,005	\$ 1,292,986	\$ 169,227	\$ 57,346
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
Total assets	\$ 35,005	\$ 1,292,986	\$ 169,227	\$ 57,346
Liabilities:				
Accounts payable	-	9,290	-	-
Due to other entities	-	-	-	-
Total liabilities	-	9,290	-	-
Deferred Inflows of Resources:				
Deferred property tax revenue	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ -	\$ -
Restricted:				
General Government	-	1,283,696	-	-
Public Safety	-	-	169,227	57,346
Public Works	-	-	-	-
Health and Welfare	35,005	-	-	-
Culture and Recreation	-	-	-	-
Economic Development	-	-	-	-
Committed:				
Public Safety	-	-	-	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	35,005	1,283,696	169,227	57,346
Total liabilities, deferred inflows of resources and fund balances	\$ 35,005	\$ 1,292,986	\$ 169,227	\$ 57,346

Technology	Fire District Operating	Fire District Research and Development	Totals	
			2019	2018
\$ 929,174	\$ 14,125,248	\$ 29,737	\$ 35,976,974	\$ 37,337,486
-	9,528	-	1,639,783	1,500,243
-	-	-	455,047	426,284
-	-	-	373,479	425,905
<u>\$ 929,174</u>	<u>\$ 14,134,776</u>	<u>\$ 29,737</u>	<u>\$ 38,445,283</u>	<u>\$ 39,689,918</u>
6,052	22,029	199	139,892	278,733
-	-	-	14,150	4,000
<u>6,052</u>	<u>22,029</u>	<u>199</u>	<u>154,042</u>	<u>282,733</u>
-	-	-	455,047	426,284
-	-	-	1,146,269	485,564
-	-	-	1,601,316	911,848
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 373,479</u>	<u>\$ 425,905</u>
923,122	-	-	2,206,818	2,003,097
-	14,112,747	29,538	19,830,397	19,961,225
-	-	-	4,050,043	5,293,739
-	-	-	3,493,800	3,609,795
-	-	-	59,596	14,490
-	-	-	3,294,052	3,115,546
-	-	-	2,319,875	2,780,532
-	-	-	646,937	463,985
-	-	-	414,928	827,023
-	-	-	-	-
<u>923,122</u>	<u>14,112,747</u>	<u>29,538</u>	<u>36,689,925</u>	<u>38,495,337</u>
<u>\$ 929,174</u>	<u>\$ 14,134,776</u>	<u>\$ 29,737</u>	<u>\$ 38,445,283</u>	<u>\$ 39,689,918</u>

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet *Nonmajor Capital Projects Funds* *June 30, 2019*

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Assets				
Cash, including investments	\$ -	\$ 3,240	\$ 12,340,177	\$ 85,555
Due from other agencies	-	-	632	-
Sales tax receivable	-	-	2,417,210	-
Total assets	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 14,758,019</u>	<u>\$ 85,555</u>
Liabilities:				
Accounts payable	12,525	-	89,464	-
Due to other funds	809,594	-	-	-
Advance payable	-	-	-	-
Total liabilities	<u>822,119</u>	<u>-</u>	<u>89,464</u>	<u>-</u>
Deferred Inflows of Resources:				
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted:				
Capital Outlay	\$ -	\$ -	\$ 14,668,555	\$ -
Committed:				
Capital Outlay	-	3,240	-	-
Assigned:				
Capital Outlay	-	-	-	85,555
Unassigned	(822,119)	-	-	-
Total fund balance	<u>(822,119)</u>	<u>3,240</u>	<u>14,668,555</u>	<u>85,555</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 14,758,019</u>	<u>\$ 85,555</u>

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2019	2018
\$ 45,623	\$ 13,989,075	\$ 5,951,935	\$ 2,955,226	\$ 35,370,831	\$ 26,755,961
-	340,720	-	-	341,352	346,074
-	-	-	-	2,417,210	2,398,260
<u>\$ 45,623</u>	<u>\$ 14,329,795</u>	<u>\$ 5,951,935</u>	<u>\$ 2,955,226</u>	<u>\$ 38,129,393</u>	<u>\$ 29,500,295</u>
-	18,005	169	-	120,163	100,217
-	-	-	-	809,594	829,684
-	4,497,696	-	-	4,497,696	5,295,980
<u>-</u>	<u>4,515,701</u>	<u>169</u>	<u>-</u>	<u>5,427,453</u>	<u>6,225,881</u>
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 14,668,555	\$ 12,896,940
-	9,814,094	-	-	9,817,334	7,143,568
45,623	-	5,951,766	2,955,226	9,038,170	4,076,115
-	-	-	-	(822,119)	(842,209)
<u>45,623</u>	<u>9,814,094</u>	<u>5,951,766</u>	<u>2,955,226</u>	<u>32,701,940</u>	<u>23,274,414</u>
<u>\$ 45,623</u>	<u>\$ 14,329,795</u>	<u>\$ 5,951,935</u>	<u>\$ 2,955,226</u>	<u>\$ 38,129,393</u>	<u>\$ 29,500,295</u>

SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Six Months Ended June 30, 2019 (with comparative totals for the six months ended June 30, 2018)

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals	
				2019	2018
Revenues					
Property taxes	\$ 37,959,132	\$ -	\$ -	\$ 37,959,132	\$ 36,493,494
Emergency telephone services taxes	1,490,320	-	-	1,490,320	1,459,895
Sales taxes	-	-	6,331,744	6,331,744	5,256,171
Other taxes	60,345	-	-	60,345	36,489
Intergovernmental	4,721,466	-	1,185,656	5,907,122	7,705,733
Charges for services	11,434,446	-	-	11,434,446	12,195,562
Uses of money and property	10,064	-	-	10,064	8,113
Licenses and permits	8,083	-	-	8,083	27,518
Other	132,809	-	118,236	251,045	188,678
Total revenues	55,816,665	-	7,635,636	63,452,301	63,371,653
Expenditures					
Current:					
General government	2,579,436	-	-	2,579,436	2,576,177
Public safety	21,502,709	-	-	21,502,709	20,734,080
Public works	6,062,027	-	-	6,062,027	5,648,142
Health and welfare	2,377,742	-	-	2,377,742	2,480,820
Culture and recreation	164	-	-	164	3,784
Economic development	4,005,503	-	-	4,005,503	3,926,963
Debt service:					
Principal	81,087	-	-	81,087	205,983
Interest and fiscal charges	4,224	-	-	4,224	11,561
Capital outlay	-	-	7,047,255	7,047,255	8,410,835
Total expenditures	36,612,892	-	7,047,255	43,660,147	43,998,345
Excess (deficiency) of revenues over (under) expenditures	19,203,773	-	588,381	19,792,154	19,373,308
Other financing sources (uses)					
Transfers from other funds	6,070	-	4,624,683	4,630,753	7,287,425
Transfers to other funds	(1,953,050)	-	(81,466)	(2,034,516)	(3,869,114)
Proceeds from capital lease	-	-	993,879	993,879	-
Total other financing sources (uses)	(1,946,980)	-	5,537,096	3,590,116	3,418,311
Net change in fund balances	17,256,793	-	6,125,477	23,382,270	22,791,619
Fund balances, beginning of year	19,433,132	25,790	26,576,463	46,035,385	39,003,922
Fund balances, end of period	\$ 36,689,925	\$ 25,790	\$ 32,701,940	\$ 69,417,655	\$ 61,795,541

[Page Intentionally Left Blank]

SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds For the Six Months Ended June 30, 2019 (with comparative totals for the six months ended June 30, 2018)

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Revenues				
Property taxes	\$ 7,290,055	\$ 2,406,485	\$ 5,073,720	\$ 2,100,650
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	87,221	-	-
Charges for services	-	-	6,441,360	-
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	20	1,793	54
Total revenues	<u>7,290,055</u>	<u>2,493,726</u>	<u>11,516,873</u>	<u>2,100,704</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	9,252,340	-
Public works	-	-	-	-
Health and welfare	-	1,425,131	-	952,611
Culture and recreation	-	-	-	-
Economic development	4,005,503	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>4,005,503</u>	<u>1,425,131</u>	<u>9,252,340</u>	<u>952,611</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,284,552</u>	<u>1,068,595</u>	<u>2,264,533</u>	<u>1,148,093</u>
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>3,284,552</u>	<u>1,068,595</u>	<u>2,264,533</u>	<u>1,148,093</u>
Fund balances, beginning of year	<u>9,500</u>	<u>696,355</u>	<u>843,749</u>	<u>545,752</u>
Fund balances, end of period	<u>\$ 3,294,052</u>	<u>\$ 1,764,950</u>	<u>\$ 3,108,282</u>	<u>\$ 1,693,845</u>

Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 3,531,444	\$ 338,886	\$ -	\$ -	\$ -	\$ -
-	-	-	-	1,490,320	-
-	-	-	25,340	-	-
2,432,067	-	-	-	-	2,174,878
61,300	9,911	1,435,134	-	-	618,962
-	-	-	-	-	-
5,850	-	73	-	-	-
46,027	-	-	-	52,824	9
<u>6,076,688</u>	<u>348,797</u>	<u>1,435,207</u>	<u>25,340</u>	<u>1,543,144</u>	<u>2,793,849</u>
-	-	-	-	-	-
-	-	-	-	1,655,663	2,672,803
4,724,794	209,713	1,127,520	-	-	-
-	-	-	-	-	-
-	-	-	164	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,724,794</u>	<u>209,713</u>	<u>1,127,520</u>	<u>164</u>	<u>1,655,663</u>	<u>2,672,803</u>
<u>1,351,894</u>	<u>139,084</u>	<u>307,687</u>	<u>25,176</u>	<u>(112,519)</u>	<u>121,046</u>
6,070	-	-	-	-	-
(200,000)	-	-	-	-	-
(193,930)	-	-	-	-	-
1,157,964	139,084	307,687	25,176	(112,519)	121,046
<u>2,036,807</u>	<u>142,499</u>	<u>912,939</u>	<u>34,420</u>	<u>2,705,326</u>	<u>2,747,686</u>
<u>\$ 3,194,771</u>	<u>\$ 281,583</u>	<u>\$ 1,220,626</u>	<u>\$ 59,596</u>	<u>\$ 2,592,807</u>	<u>\$ 2,868,732</u>

SEDGWICK COUNTY, KANSAS

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

Nonmajor Special Revenue Funds

For the Six Months Ended June 30, 2019

(with comparative totals for the six months ended June 30, 2018)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Emergency telephone services taxes	-	-	-	-
Other taxes	35,005	-	-	-
Intergovernmental	-	27,300	-	-
Charges for services	-	2,430,586	3,513	20,289
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	4,332	-	-
Total revenues	35,005	2,462,218	3,513	20,289
Expenditures				
Current:				
General government	-	2,086,582	-	-
Public safety	-	-	-	13,382
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	-	2,086,582	-	13,382
Excess (deficiency) of revenues over (under) expenditures	35,005	375,636	3,513	6,907
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total other financing (uses)	-	-	-	-
Net change in fund balances	35,005	375,636	3,513	6,907
Fund balances, beginning of year	-	908,060	165,714	50,439
Fund balances, end of period	\$ 35,005	\$ 1,283,696	\$ 169,227	\$ 57,346

Technology	Fire District Operating	Fire District Research and Development	Totals	
			2019	2018
\$ -	\$ 17,217,892	\$ -	\$ 37,959,132	\$ 36,493,494
-	-	-	1,490,320	1,459,895
-	-	-	60,345	36,489
-	-	-	4,721,466	4,731,076
399,015	14,376	-	11,434,446	12,195,562
10,064	-	-	10,064	8,113
-	2,160	-	8,083	27,518
-	27,750	-	132,809	55,723
409,079	17,262,178	-	55,816,665	55,007,870
492,854	-	-	2,579,436	2,576,177
-	7,908,521	-	21,502,709	20,734,080
-	-	-	6,062,027	5,648,142
-	-	-	2,377,742	2,480,820
-	-	-	164	3,784
-	-	-	4,005,503	3,926,963
-	81,087	-	81,087	205,983
-	4,224	-	4,224	11,561
492,854	7,993,832	-	36,612,892	35,587,510
(83,775)	9,268,346	-	19,203,773	19,420,360
-	-	-	6,070	-
(3,050)	(1,750,000)	-	(1,953,050)	(252,067)
(3,050)	(1,750,000)	-	(1,946,980)	(252,067)
(86,825)	7,518,346	-	17,256,793	19,168,293
1,009,947	6,594,401	29,538	19,433,132	19,327,044
\$ 923,122	\$ 14,112,747	\$ 29,538	\$ 36,689,925	\$ 38,495,337

SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Six Months Ended June 30, 2019
(with comparative totals for the six months ended June 30, 2018)

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Revenues				
Sales taxes	\$ -	\$ -	\$ 6,331,744	\$ -
Intergovernmental	-	-	1,185,656	-
Other revenue	26,580	-	-	-
Total revenues	26,580	-	7,517,400	-
Expenditures				
Capital outlay	-	-	3,282,058	-
Total expenditures	-	-	3,282,058	-
(Deficiency) of revenues (under) expenditures	26,580	-	4,235,342	-
Other financing sources (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	(76,070)
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	-	-	-	(76,070)
Net change in fund balances	26,580	-	4,235,342	(76,070)
Fund balances (deficits), beginning of year	(848,699)	3,240	10,433,213	161,625
Fund balances (deficits), end of period	\$ (822,119)	\$ 3,240	\$ 14,668,555	\$ 85,555

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2019	2018
\$ -	\$ -	\$ -	\$ -	\$ 6,331,744	\$ 5,256,171
-	-	-	-	1,185,656	2,974,657
-	91,656	-	-	118,236	132,955
-	91,656	-	-	7,635,636	8,363,783
-	2,541,684	229,634	993,879	7,047,255	8,410,835
-	2,541,684	229,634	993,879	7,047,255	8,410,835
-	(2,450,028)	(229,634)	(993,879)	588,381	(47,052)
-	2,804,683	70,000	1,750,000	4,624,683	7,287,425
-	-	(5,396)	-	(81,466)	(3,617,047)
-	-	-	993,879	993,879	-
-	2,804,683	64,604	2,743,879	5,537,096	3,670,378
-	354,655	(165,030)	1,750,000	6,125,477	3,623,326
45,623	9,459,439	6,116,796	1,205,226	26,576,463	19,651,088
<u>\$ 45,623</u>	<u>\$ 9,814,094</u>	<u>\$ 5,951,766</u>	<u>\$ 2,955,226</u>	<u>\$ 32,701,940</u>	<u>\$ 23,274,414</u>

SEDGWICK COUNTY, KANSAS

Combining Statement of Net Position Internal Service Funds June 30, 2019

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
Assets			
Current assets:			
Cash, including investments	\$ 12,014,652	\$ 6,751,132	\$ 5,031,121
Accounts receivable	771	-	-
Inventories, at cost	173,004	-	-
Total current assets	12,188,427	6,751,132	5,031,121
Noncurrent assets:			
Capital assets:			
Land	40,580	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	30,726,413	-	-
Less accumulated depreciation	(28,648,157)	-	-
Total capital assets (net of accumulated depreciation)	10,438,190	-	-
Total assets	22,626,617	6,751,132	5,031,121
Liabilities			
Current liabilities:			
Accounts payable	49,926	-	21,118
Estimated claims costs payable	-	2,100,000	728,600
Total current liabilities	49,926	2,100,000	749,718
Noncurrent liabilities:			
Estimated claims costs payable	-	-	921,500
Total liabilities	49,926	2,100,000	1,671,218
Net position			
Investment in capital assets	10,438,190	-	-
Unrestricted	12,138,501	4,651,132	3,359,903
Total net position	22,576,691	4,651,132	3,359,903
Total liabilities and net position	\$ 22,626,617	\$ 6,751,132	\$ 5,031,121

Risk Management Reserve	Totals	
	2019	2018
\$ 1,070,754	\$ 24,867,659	\$ 25,628,146
-	771	-
-	173,004	180,443
1,070,754	25,041,434	25,808,589
-	40,580	40,580
-	8,319,354	8,319,354
61,232	30,787,645	30,353,860
(61,232)	(28,709,389)	(26,815,169)
-	10,438,190	11,898,625
1,070,754	35,479,624	37,707,214
1,713	72,757	70,568
-	2,828,600	2,755,000
1,713	2,901,357	2,825,568
-	921,500	385,300
1,713	3,822,857	3,210,868
-	10,438,190	11,898,625
1,069,041	21,218,577	22,597,721
1,069,041	31,656,767	34,496,346
\$ 1,070,754	\$ 35,479,624	\$ 37,707,214

SEDGWICK COUNTY, KANSAS

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

For the Six Months Ended June 30, 2019
(with comparative totals for the six months ended June 30, 2018)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
Operating revenues:			
Charges for services	\$ 3,957,014	\$ 17,448,384	\$ 450,271
Other revenue	22,839	21,623	8,785
Total operating revenues	<u>3,979,853</u>	<u>17,470,007</u>	<u>459,056</u>
Operating expenses:			
Salaries and benefits	469,612	92,922	145,774
Contractual services	203,951	503,286	55,400
Utilities	50,058	-	-
Supplies and fuel	1,502,003	10,183	-
Administrative charges	92,421	-	-
Depreciation	1,186,312	-	-
Claims expense	-	16,055,001	905,699
Other	2,333	-	-
Total operating expenses	<u>3,506,690</u>	<u>16,661,392</u>	<u>1,106,873</u>
Operating loss	<u>473,163</u>	<u>808,615</u>	<u>(647,817)</u>
Nonoperating revenues:			
Gain on sale of assets	150,866	-	-
Total nonoperating revenues	<u>150,866</u>	<u>-</u>	<u>-</u>
Income (loss) before transfers	624,029	808,615	(647,817)
Transfers			
Transfers from other funds	-	-	-
Transfers to other funds	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	624,029	808,615	(647,817)
Net position, beginning of year	<u>21,952,662</u>	<u>3,842,517</u>	<u>4,007,720</u>
Net position, end of period	<u>\$ 22,576,691</u>	<u>\$ 4,651,132</u>	<u>\$ 3,359,903</u>

Risk Management Reserve	Totals	
	2019	2018
\$ -	\$ 21,855,669	\$ 21,127,911
37,257	90,504	107,015
37,257	21,946,173	21,234,926
267	708,575	718,490
349,545	1,112,182	956,200
-	50,058	36,044
14,194	1,526,380	1,382,273
-	92,421	75,381
-	1,186,312	1,274,435
69,463	17,030,163	16,645,167
-	2,333	34,900
433,469	21,708,424	21,122,890
(396,212)	237,749	112,036
-	150,866	75,175
-	150,866	75,175
(396,212)	388,615	187,211
-	-	-
-	-	-
(396,212)	388,615	187,211
1,465,253	31,268,152	34,309,135
\$ 1,069,041	\$ 31,656,767	\$ 34,496,346