



2019 Quarter Financial REPORT

For The Nine Months Ending September 30, 2019

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Executive Summary

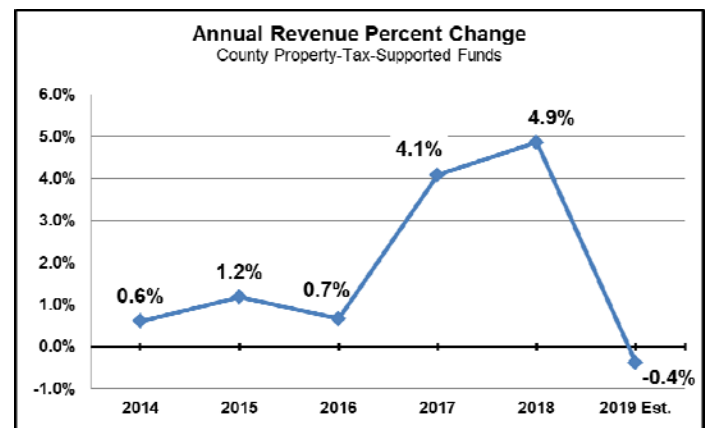
At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the first nine months of 2019, ending September 30, 2019. The information contained in this report is based on unaudited financial statements 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 third quarter of 2019 compared to the same time period in 2018. An overall increase in revenues over 2018 was recorded in several categories, including current property taxes and uses of money and property. Increased expenditures were also recorded in personnel, debt service, capital improvements, and capital outlay. 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 \$226.2 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$4.6 million (2.0 percent) compared to the third quarter of 2018.
- **Expenditures totaled \$198.7 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$2.0 million (1.0 percent) compared to the third quarter of 2018.
- **For all County property-tax-supported funds (excluding Fire District 1), ending balances are projected to decrease by \$0.4 million.** The General Fund 2019 beginning budgetary fund balance of \$68.1 million is estimated to increase by \$0.7 million (1.0 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.

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 September 30, 2019 are as follows:

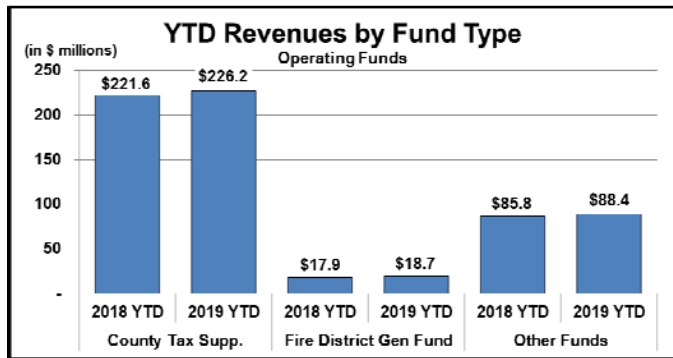
- Total assets of the County exceeded liabilities by \$543.4 million, representing net position. Of this amount, \$15.6 million is reported as unrestricted net position.
- The largest portion of the County’s net position (86.5%) consists of its investment in capital assets (e.g., land, buildings, machinery 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 \$156.8 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 \$208.7 million, resulting in a \$51.9 million, or 10.6%, increase in net position since the first of the year.



Revenue Highlights:

Revenue collections for all operating funds through the third quarter of 2019 increased 3.5 percent (\$0.9 million) compared to the same timeframe last year. In County property-tax-supported funds, collections totaled \$226.2 million, an increase of \$4.6 million (2.0 percent) compared to the first three quarters of 2018.



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

County property-tax-supported funds revenue collections increased \$4.6 million (2.0 percent) compared to the first three quarters of 2018. The most significant increases were in current property taxes (\$5.2 million) and uses of money and property (\$4.1 million). The increase in current property taxes is due to an increase in assessed valuation of 3.9 percent for the current year (\$5.2 million). 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 (\$3.9 million), as well as an increase in interest paid on taxes (\$0.2 million).

The increases were partially offset by decreases that occurred in other revenue (\$3.4 million), miscellaneous revenue (\$1.4 million), and reimbursements (\$0.4 million). The decrease in other revenue is largely 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 (\$3.6 million). The decrease in miscellaneous revenue is due to the 2018 sale of Greyhound Park land compared to no such sale in 2019 (\$1.7 million). The decrease in reimbursements is largely due to claim recoveries from the 2016 e-mail phishing scam that were paid out in 2018 (\$0.4 million).

Fire District 1 revenue comes primarily from property taxes. Through the third quarter of 2019, revenue collections of \$18.7 million were \$0.8 million (4.5 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 third quarter of 2019, all other County operating fund revenue increased 3.0 percent (\$2.6 million) compared to the same time period last year. The most significant increases occurred in intergovernmental revenue in non-property-tax funds (\$1.4 million), charges for service in internal service funds (\$0.9 million), and charges for service in non-property-tax funds (\$0.8 million).

The increase in intergovernmental revenue is largely due to an increase in revenues from the Kansas Department for Aging and Disability Services (KDADS) received by COMCARE (\$1.0 million), the Sedgwick County Developmental Disability Organization (SCDDO) (\$0.7 million), and the Department on Aging (\$0.2 million). The COMCARE increase is due to State revenues from the Community Mental Health Center contract. The SCDDO increase is due to the timing of revenue received. The Department on Aging increase is due to an increase in funding needs for the Meals on Wheels program as providers are serving more individuals.

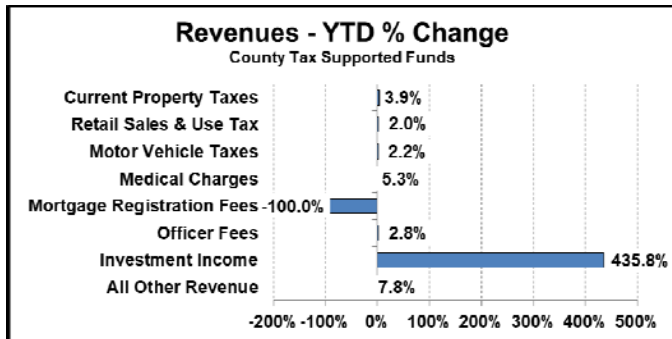
The increase in charges for service in internal service funds is largely due to an increase in the Health/Dental Insurance Fund as a result of a budgeted increase in the employer-paid portion of the health insurance plan (\$1.3 million). The increase in charges for service in non-property-tax-supported funds is largely due to an increase in collection fee revenue received by the 18th Judicial District Court Trustee (\$0.3 million), an increase in Medicaid Waiver revenue received by COMCARE due to a rate increase (\$0.2 million), an increase in substation fees collected by the County Treasurer (\$0.2 million), and an increase in building rental revenue received by the Department of Corrections due to an increase in the average daily population (ADP) at Adult Residential (\$0.2 million.)

The increases were partially offset by a decrease in other revenue in non-property-tax funds (\$0.9 million) due to a decrease in grant match transfers into the Grant Funds for the Department of Corrections (\$0.5 million) and the Department on Aging (\$0.3 million). The decrease in grant match revenue for the Department of Corrections is due to the Department utilizing less funding to close out grants for adult programs in State Fiscal Year 2019 than the previous year. The decrease in grant match revenue for the Department on Aging is due to a process change within the Department. The Department on Aging is now determining the required grant match



revenue on a quarterly basis rather than estimating on a yearly basis in an effort to better match and seek reimbursement for actual expenditures. Additionally, there was a decrease in transfers into the Emergency Management Grant Fund due to the 2018 transfer of residual balances for Public Health Emergency Preparedness (PHEP) grants to Emergency Management from the Health Department compared to no such transfer in 2019 (\$0.1 million).

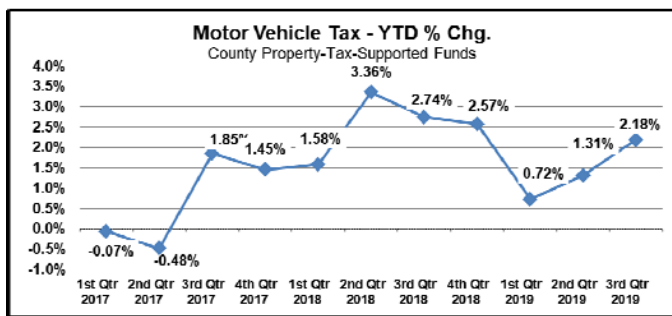
Key Revenues – Property-Tax-Supported Funds



Current property tax collections through the third quarter of 2019 increased \$5.2 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 \$0.4 million (2.0 percent), compared to the third quarter of 2018. Collections in five of nine 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 \$0.3 million (2.2 percent), compared to the first three quarters of 2018. Details about this revenue source are shown in the graph below.



Medical charges for service are primarily collected for the operation of EMS. Through the third quarter of 2019,

collections increased \$0.6 million (5.3 percent) when compared to the same timeframe in 2018.

Mortgage registration fees decreased by \$1.0 million (100.0 percent) compared to the third quarter 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.

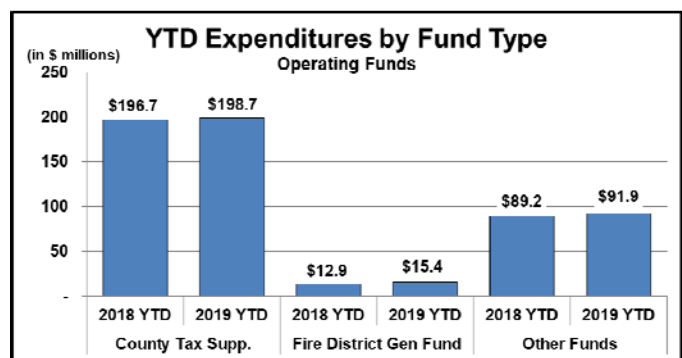
Officer fees increased \$0.1 million (2.8 percent) compared to the third quarter 2018. Officer fees are a per-page filing fee for documents recorded by the Register of Deeds Office. The fees vary based on the type and length of document being filed.

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 third quarter of 2019, investment income increased \$3.9 million (435.8 percent), versus the same period of time in 2018.

All other revenue collections increased \$2.7 million (7.8 percent) compared to the first three quarters of 2018.

Expenditure Highlights:

Total expenditures for all operating funds increased \$6.8 million (2.3 percent) compared to the first three quarters of 2018. For all County property-tax-supported funds, expenditures increased \$2.0 million (1.0 percent). Increases were recorded in personnel (\$3.5 million), debt service (\$1.1 million), capital improvement (\$0.1 million), and capital outlay (\$19,745), while decreases were recorded in contractuals (\$1.7 million), transfers out (\$1.0 million), and commodities (\$0.1 million).



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

County property-tax-supported funds' expenditures increased \$2.0 million (1.0 percent) compared to the first three quarters of 2018.

Fire District 1 expenditures increased \$2.5 million (19.3 percent) compared to the first three quarters of 2018.

All other operating funds' expenditures increased \$2.7 million (3.1 percent) compared to the first three quarters of 2018.

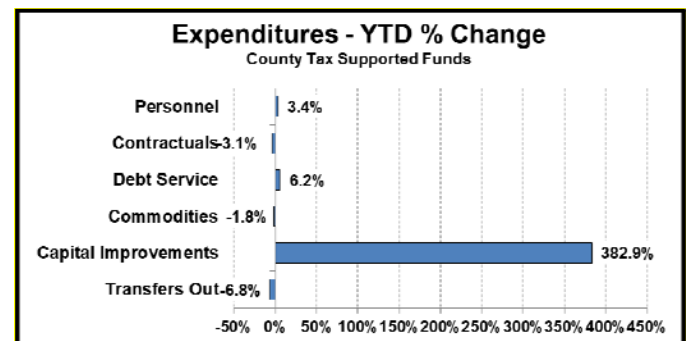
Key Expenditures — Property-Tax-Supported Funds

Personnel expenditures increased \$3.5 million (3.4 percent) compared to the first three quarters of 2018. The increase is mostly attributable to an increase in retirement contributions (\$1.0 million) and health and life contributions (\$0.8 million), an increase in earnings, including salaries and wages (\$0.8 million), overtime (\$0.6 million), and one-time bonuses paid to employees in January 2019 (\$0.6 million), which were offset by a decrease in workers' compensation charges (\$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 \$1.7 million (3.1 percent) compared to the first three quarters 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 management services (\$1.3 million) primarily by Flood Control due to the County's portion of the 2019 City/County flood control agreement, and an increase in medical professional services (\$1.0 million) primarily due to an increase in contracts for the Sheriff's Office and the Department of Corrections. Additional increases were seen in contracted meals (\$0.2 million) primarily by the Sheriff's Office, in administrative charges (\$0.1 million) by the Highways Department, and

an increase in legal professional services (\$0.1 million) primarily due to a funding agreement supported by the Crime Prevention Fund and contracted legal services for the Department of Corrections as well as an increase in attorney fees for District Court.



Debt payments increased \$1.1 million (6.2 percent) compared to the first three quarters of 2018. The increase is primarily due to the first payments on two 2018 bond sales, as well as the early planned pay off of certain bonds.

Commodities expenditures decreased \$0.1 million (1.8 percent), compared to the first three quarters of 2018. The decrease is due to fewer purchases of technology equipment in 2019 compared to 2018.

Capital Improvement expenditure activity increased \$0.1 million (382.9 percent), compared to the first three quarters of 2018. The increase is due to the installation of bunk beds at the Adult Detention Facility by the Sheriff's Office.

Equipment expenditures are represented in the capital outlay category. Equipment expenditures increased by a nominal amount, \$19,745 (3.1 percent) compared to the first three quarters of 2018. The increase is due a shopping cart for technology hardware and radios by Highways. 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.

Transfers to other funds decreased \$1.0 million (6.8 percent) compared to the first three quarters of 2018. This is primarily due to a decrease in transfers out for grant matches (\$0.7 million) and the timing of transfers done in 2018 for capital improvement projects compared to 2019 (\$0.6 million). Additionally, transfers out-sales tax revenue increased \$0.3 million due to an increase in collections in sales and use tax revenues.



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	\$ 106,727,295	\$ 13,227,696	\$ 20,422,375	\$ 17,025,500	\$ -	\$ -	\$ 157,402,867
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	568,660	-	0	3,089,724	-	4,038,112
Licenses & permits	8,405,230	-	10,917	5,288	29,709	-	8,451,144
Intergovernmental	980,666	134,539	5,096,276	-	38,471,039	89,575	44,772,095
Charges for services	12,918,195	-	15,577,314	842,221	28,510,965	44,675,554	102,524,248
Fines & forfeitures	102,910	-	-	-	135,452	-	238,362
Miscellaneous	2,390,931	-	25,689	121,189	196,978	267,166	3,001,953
Reimbursements	5,505,833	-	51,921	14,211	85,394	113,231	5,770,590
Uses of money & property	9,439,293	-	-	112,501	24,514	182,260	9,758,567
Transfers in & other proceeds	157,536	2,777,522	6,081	-	996,791	1,107,458	5,045,388
Total	192,202,634	18,446,746	43,994,940	19,980,408	71,540,566	46,435,242	392,600,537
Expenditures							
Personnel	117,014,771	-	22,552,269	14,732,971	45,078,565	1,487,514	200,866,091
Contractual	48,364,514	-	19,391,854	1,837,081	25,601,962	40,558,762	135,754,172
Debt Service	94,738	18,884,388	-	391,915	-	-	19,371,041
Commodities	6,069,505	-	1,731,629	735,985	1,544,753	3,073,612	13,155,484
Capital improvements	133,255	-	-	-	-	1,430,375	1,563,630
Capital outlay	614,637	-	592,194	430,000	90,591	2,724,166	4,451,588
Transfers to other funds	19,203,827	-	420,620	2,359,778	969,187	-	22,953,413
Total	191,495,247	18,884,388	44,688,567	20,487,729	73,285,059	49,274,429	398,115,419
Net change in fund balance	707,387	(437,643)	(693,627)	(507,321)	(1,744,493)	(2,839,186)	(5,514,882)
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	\$ 68,764,187	\$ 2,163,027	\$ 3,282,630	\$ 6,538,653	\$ 28,079,371	\$ 23,118,596	\$ 131,946,465

Year-End Fund Balance:

General Fund: Revenues are estimated to exceed expenditures by \$0.7 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 \$0.4 million more than revenues. The County has paid certain bonds off so far in 2019, which will save money on interest costs in the long-term.

Special Revenue Funds–Property Tax Supported: These funds are expected to decrease by \$0.7 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 decrease by \$0.5 million by the end of the year, primarily due to an increase in transfers out for the Station 31 remodel.

Special Revenue Funds–Non Property Tax Supported: These funds are estimated to decrease by \$1.7 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 \$2.8 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).



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GENERAL FUND

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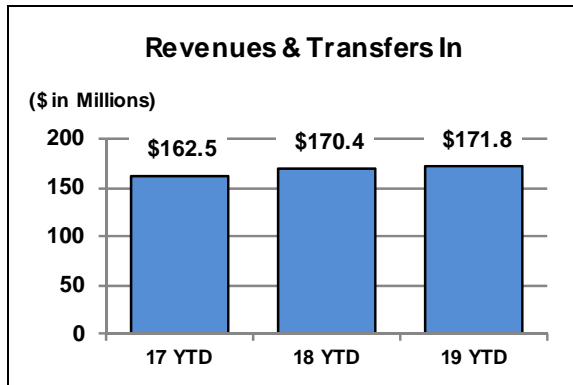
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General Fund

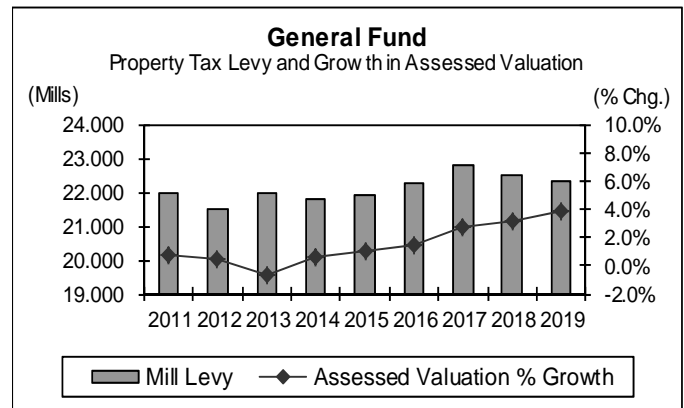
Major Revenues



Total revenues in the General Fund through the third quarter of 2019 totaled \$171.8 million, an increase of \$1.4 million (0.8 percent) compared to the same timeframe in 2018. The increase in revenue is largely attributable to increases in uses of money and property (\$4.1 million), current property taxes (\$3.1 million), and local retail sales and use tax (\$0.4 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 local retail sales and use tax is due to increased consumer spending.

The increases were partially offset by decreases in transfers in (\$3.8 million), miscellaneous revenue (\$1.4 million), charges for service (\$0.6 million), and reimbursements (\$0.4 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 miscellaneous revenue is due to the sale of Greyhound Park land in 2018 compared to no such sale in 2019. 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 reimbursements is largely due to claim recoveries from the 2016 E-mail phishing scam that was paid out in 2018 as well as miscellaneous reimbursements.

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



Property taxes (current) are the largest revenue source in the General Fund. Through the third quarter of 2019, \$104.5 million in current property taxes had been collected, an increase of \$3.1 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. Despite the decrease in the rate for the Fund, increased assessed value of 3.9 percent resulted in increased receipts through the third quarter of 2019.

Local retail sales and use tax collections through the third quarter of 2019 increased \$0.4 million (2.0 percent), compared to 2018. Collections in five of nine 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%
July	2,460,578	2,573,491	4.59%
August	2,625,414	2,488,208	-5.23%
September	2,391,690	2,763,981	15.57%
Total	22,253,988	22,702,491	2.02%

Motor vehicle tax collections were \$10.7 million through the third quarter of 2019, an increase of \$0.1



million (1.1 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.

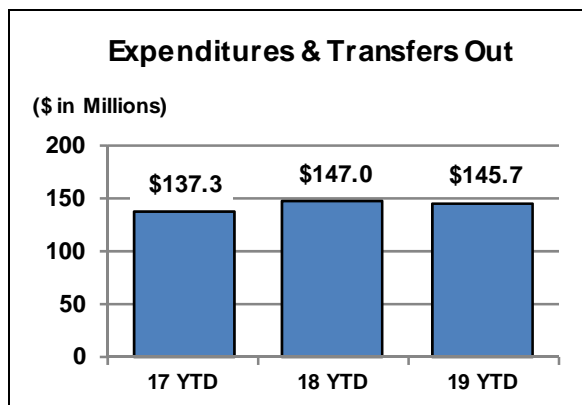
Intergovernmental revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with juvenile Corrections programs. Receipts in this category totaled \$0.5 million, which was \$0.2 million (24.7 percent) less than the first three quarters 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 \$10.3 million collected through the third quarter of 2019 was \$0.6 million (5.9 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 \$4.1 million (100.1 percent) compared to the same time period in 2018 as a result of increased interest rates and increased return on interest payments, as well as an increase in interest paid on taxes.

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 third quarter 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 three quarters of 2019 decreased \$1.3 million compared to the same time period in 2018. An increase was recorded in personnel (\$3.4 million), but was offset by decreases in contractuals (\$2.5 million), transfers out (\$1.1 million), and commodities (\$0.1 million).

Personnel costs increased \$3.4 million (3.9 percent) compared to 2018. This increase is mostly attributable to an increase in salaries and wages (\$1.1 million), including one-time bonuses paid to employees in January 2019 (\$0.5 million) as well as an increase in overtime (\$0.5 million), an increase in retirement contributions (\$0.8 million), and an increase to health and life insurance premiums (\$0.7 million).

General Fund Detailed Personnel Expenditures				
Category	Year-End Comparison			% Change
	2018	2019		
Salaries and Wages	\$ 57,678,025	\$ 58,735,815		1.83%
Overtime	3,023,369	3,544,895		17.25%
Bonus Payment	-	463,763		100.00%
Allowances	62,601	64,078		2.36%
FICA - OASDI	3,671,804	3,802,521		3.56%
FICA - HI	861,633	890,884		3.39%
Health/Dental Ins.	12,823,617	13,488,382		5.18%
Retirement	6,842,315	7,628,797		11.49%
Workers' Comp.	674,552	360,674		-46.53%
Unemployment Tax	82,357	90,805		10.26%
Vac. Sell as Wages	281	-		-100.00%
Vac. Sell as Benefits	90,113	79,372		-11.92%
Donated Leave	41,584	15,227		-63.38%
Wireless Allowance	88,993	92,077		3.47%
Flex Spending Contr.	54,196	65,288		20.47%
Call Back/On Call	47,926	74,707		55.88%
Total	\$ 86,043,367	\$ 89,397,287		3.90%

Contractual services expenditures decreased \$2.5 million (6.3 percent) through the third quarter 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 (\$2.6 million) primarily due to the \$2.0 million grant award to the Zoo for capital projects, an increase in management services (\$1.2 million), due to timing of the Flood Control payment compared to 2018, and an increase in management services (\$1.2 million), primarily due to shopping carts for janitorial services.

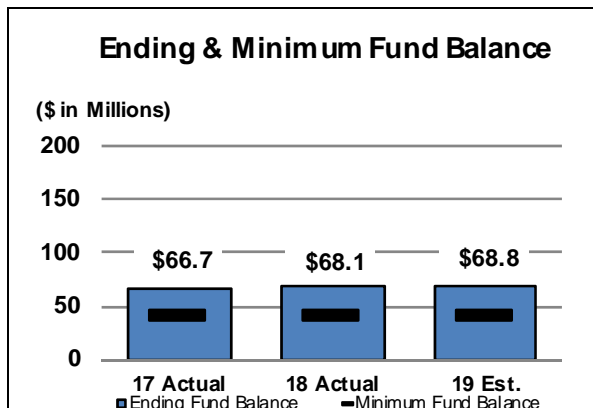
Transfers to other funds include the transfer of half of all retail sales and use tax collections. In accordance with the 1985 vote to implement a 1.0 percent County-wide sales tax, \$1.6 million annually is transferred to the Bond and Interest Fund to support debt service on bonded public works projects, 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 decreased \$0.1 million (3.0 percent) through the third quarter of 2019, 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



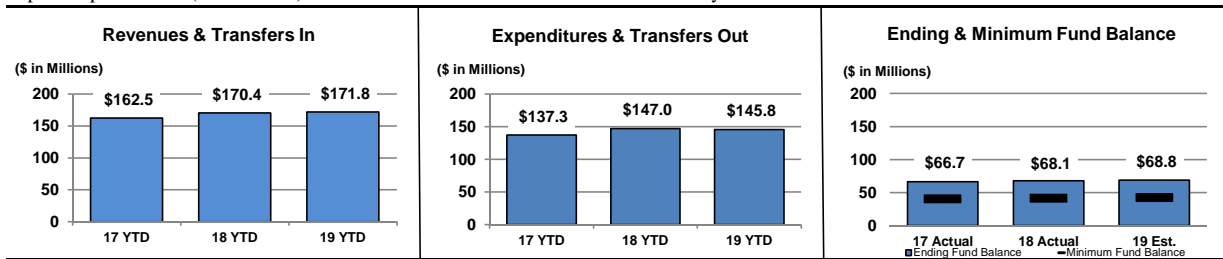
The General Fund 2019 beginning budgetary fund balance of \$68.1 million is estimated to increase by \$0.7 million (1.0 percent) by the end of 2019, primarily due to an increase in current property tax as a result of a 3.9 percent increase in assessed valuation for the current year as well as an increase 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 September 2019 increased \$1.4 million versus the same time period in 2018, specifically in uses of money and property (\$4.1 million), current property taxes (\$3.1 million), and local retail sales and use tax (\$0.4 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 local retail sales and use tax is due to increased consumer spending. The increases were partially offset by decreases in transfers in (\$3.8 million), miscellaneous revenue (\$1.4 million), charges for service (\$0.6 million), and reimbursements (\$0.4 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 miscellaneous revenue is due to the sale of Greyhound Park land in 2018 compared to no such sale in 2019. 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 reimbursements is largely due to claim recoveries from the 2016 E-mail phishing scam that was paid out in 2018 as well as miscellaneous reimbursements.

Expenditures decreased \$1.3 million compared to the same period in 2018, specifically in contractals (\$2.5 million), transfers out (\$1.1 million), debt service (\$0.5 million), and capital outlay (\$0.4 million). The decrease in contractals 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 as well as a decrease in grant match transfers paid to the Department of Corrections as the amount needed to close out grants for adult programs was less in State Fiscal Year 2019 than the previous year. The decrease in debt service is due to 2018 debt service payments to Wichita State University (WSU) Tech due to no such payments in 2019 as funding was eliminated in 2018. The decrease in capital outlay is due to the purchase of vehicles and equipment in 2018 compared to no such purchase in 2019. The decreases were partially offset by an increase in personnel (\$3.4 million) due to one-time employee bonuses that were paid in January 2019, an increase in employee benefit costs, and due to certain employees transitioning to hourly pay as a result of the Fair Labor Standards Act (FLSA) that went into effect on September 1, 2019. Additionally, there was an increase in capital improvements (\$0.1 million) to install bunk beds at the Adult Detention Facility.



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

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

	2018 YTD			2019 YTD		
	Annual Budgeted Amounts					
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2019	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	\$ 101,362,301	\$ 107,108,536	\$ 107,108,536	\$ 104,511,484	\$ 104,609,623	\$ (2,498,913)
Back Prop. Taxes & Ref. Warrants	2,106,789	2,131,218	2,131,218	2,006,319	2,117,673	(13,546)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	10,626,967	14,600,017	14,600,017	10,745,645	14,894,235	294,218
Local Retail Sales & Use Tax	22,253,988	29,635,669	29,635,669	22,702,491	30,300,783	665,114
All Other Taxes	266,500	333,292	333,292	282,699	379,728	46,436
Licenses & Permits	6,144,087	8,013,701	8,013,701	6,219,425	8,405,230	391,529
Intergovernmental	724,104	1,049,466	1,049,466	545,443	980,666	(68,800)
Charges for Services	10,963,615	17,483,579	17,483,579	10,321,944	12,918,195	(4,565,385)
Fines & Forfeitures	60,796	124,807	124,807	93,257	102,910	(21,897)
Miscellaneous	3,369,366	2,851,942	2,851,942	1,967,992	2,390,931	(461,011)
Reimbursements	4,635,785	6,055,971	6,055,971	4,227,063	5,505,833	(550,138)
Uses of Money & Property	4,094,667	5,641,076	5,641,076	8,194,909	9,439,293	3,798,217
Transfers In & Other Proceeds	3,800,935	-	-	9,115	157,536	157,536
Total Revenues & Transfers In	170,409,899	195,029,273	195,029,273	171,827,785	192,202,634	(2,826,639)
Expenditures & Transfers Out						
Personnel	\$ 86,043,367	\$ 123,887,704	\$ 124,388,853	\$ 89,397,287	\$ 117,014,771	\$ (7,374,082)
Contractuals	40,521,974	62,854,822	61,979,822	37,978,686	48,364,514	(13,615,308)
Debt Service	633,811	-	94,757	94,738	94,738	(19)
Commodities	4,609,707	6,623,898	6,672,928	4,470,037	6,069,505	(603,423)
Capital Improvement	27,375	1,789,137	152,768	132,192	133,255	(19,513)
Capital Outlay	557,254	708,400	880,123	120,425	614,637	(265,486)
Transfers Out	14,608,597	17,047,796	18,742,505	13,557,008	19,203,827	461,323
Total Expenditures & Transfers Out	147,002,084	212,911,756	212,911,756	145,750,373	191,495,247	(21,416,509)
Net Change in Fund Balance	23,407,815	(17,882,482)	(17,882,482)	26,077,412	707,387	(24,243,148)
Actual Beginning Fund Balance	66,685,155	68,056,800	68,056,800	68,056,800	68,056,800	-
Ending Fund Balance	\$ 90,092,970	\$ 50,174,318	\$ 50,174,318	\$ 94,134,212	\$ 68,764,187	\$ (24,243,148)



General Fund

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

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

	2018 YTD	2019 YTD				
		Annual Budgeted Amounts			Fiscal Year Estimates As of Oct. 2019	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Expenditures and Interfund Transfers Out By Division						
General Government						
County Commission						
Personnel	604,109	860,146	860,146	607,322	789,295	(70,852)
Contractuals	46,063	92,103	135,243	92,337	103,644	(31,599)
Debt Service	-	-	-	-	-	-
Commodities	3,147	25,197	25,197	12,993	19,280	(5,917)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Commission	653,319	977,446	1,020,586	712,652	912,219	(108,368)
County Manager						
Personnel	1,107,838	1,692,237	1,683,745	1,119,040	1,463,373	(220,372)
Contractuals	224,314	239,225	285,228	250,009	289,801	4,573
Debt Service	-	-	-	-	-	-
Commodities	9,416	32,249	27,238	19,183	28,546	1,308
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Manager	1,341,568	1,963,711	1,996,211	1,388,232	1,781,720	(214,491)
County Counselor						
Personnel	980,476	1,351,862	1,351,862	963,463	1,238,726	(113,135)
Contractuals	166,845	340,397	340,397	227,278	314,370	(26,027)
Debt Service	-	-	-	-	-	-
Commodities	12,130	36,307	36,307	13,580	35,173	(1,134)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Counselor	1,159,451	1,728,566	1,728,566	1,204,321	1,588,270	(140,296)
County Clerk						
Personnel	801,394	1,236,174	1,236,174	757,222	981,900	(254,274)
Contractuals	3,713	17,600	17,600	7,603	14,259	(3,341)
Debt Service	-	-	-	-	-	-
Commodities	2,581	9,493	9,493	2,327	5,589	(3,904)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Clerk	807,687	1,263,267	1,263,267	767,153	1,001,748	(261,519)
Register of Deeds						
Personnel	741,404	1,176,013	1,176,013	825,984	1,078,161	(97,852)
Contractuals	5,901	17,530	17,530	9,217	16,447	(1,083)
Debt Service	-	-	-	-	-	-
Commodities	7,920	24,760	24,760	19,682	22,433	(2,327)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Register of Deeds	755,225	1,218,304	1,218,304	854,883	1,117,041	(101,262)
Election Commissioner						
Personnel	658,302	908,735	908,735	574,553	757,748	(150,987)
Contractuals	460,564	570,651	567,151	489,739	569,338	2,187
Debt Service	-	-	-	-	-	-
Commodities	29,724	95,417	98,917	24,582	84,873	(14,044)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Election Commissioner	1,148,590	1,574,803	1,574,803	1,088,874	1,411,959	(162,845)



General Fund

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

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

	2018 YTD	2019 YTD				
		Annual Budgeted Amounts				
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2019	Variance with Revised Budget Positive/Negative
General Government (Continued)						
Division of Human Resources						
Personnel	858,129	1,175,843	1,175,843	917,143	1,140,935	(34,908)
Contractuals	159,083	115,313	189,063	171,572	175,573	(13,490)
Debt Service	-	-	-	-	-	-
Commodities	24,593	47,980	27,230	18,717	43,629	16,399
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Division of Human Resources	1,041,806	1,339,136	1,392,136	1,107,432	1,360,136	(31,999)
Division of Finance						
Personnel	2,053,083	3,076,859	3,076,859	2,197,003	2,847,506	(229,353)
Contractuals	702,681	1,111,934	982,121	772,423	883,030	(99,091)
Debt Service	-	-	94,757	94,738	94,738	(19)
Commodities	59,707	45,550	80,606	50,920	76,688	(3,918)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Division of Finance	2,815,472	4,234,343	4,234,343	3,115,085	3,901,962	(332,381)
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	-	1,279,458	128,944
Total Budgeted Transfers	607,773	1,500,000	1,500,000	-	1,279,458	(220,542)
Contingency Reserves						
Personnel	-	534,553	481,553	-	212,028	(269,524)
Contractuals	-	18,504,577	13,175,502	-	340,900	(12,834,602)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Contingency Reserves	-	19,039,130	13,657,054	-	552,928	(13,104,126)
County Appraiser						
Personnel	3,382,506	4,524,672	4,524,672	3,276,319	4,267,084	(257,588)
Contractuals	142,457	228,052	228,052	194,695	216,897	(11,155)
Debt Service	-	-	-	-	-	-
Commodities	63,734	90,968	90,968	64,422	87,767	(3,201)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Appraiser	3,588,697	4,843,692	4,843,692	3,535,436	4,571,748	(271,944)
County Treasurer						
Personnel	878,554	1,230,595	1,230,595	946,490	1,200,787	(29,808)
Contractuals	34,148	68,700	68,700	35,690	58,446	(10,254)
Debt Service	-	-	-	-	-	-
Commodities	28,974	86,942	86,942	18,309	77,310	(9,632)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Treasurer	941,676	1,386,237	1,386,237	1,000,489	1,336,544	(49,693)



General Fund

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

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

	2018 YTD		2019 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
General Government (Continued)						
Metropolitan Area Planning Dept.						
Personnel	-	-	-	-	-	-
Contractuals	479,864	652,319	652,319	652,319	652,319	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Metropolitan Area Plann. Dept.	479,864	652,319	652,319	652,319	652,319	-
Facilities Department						
Personnel	1,792,099	2,669,948	2,669,948	1,766,869	2,300,470	(369,478)
Contractuals	2,995,060	4,201,768	4,163,920	3,189,242	4,137,726	(26,194)
Debt Service	-	-	-	-	-	-
Commodities	400,598	552,107	597,107	422,166	539,555	(57,552)
Capital Improvements	21,975	382,777	-	-	-	-
Capital Outlay	-	42,000	38,341	38,341	38,341	(1)
Transfers Out	1,370,804	-	386,436	382,777	607,777	221,341
Total Facilities Department	6,580,536	7,848,599	7,855,751	5,799,394	7,623,868	(231,883)
Central Services						
Personnel	1,026,417	1,447,852	1,447,852	1,045,829	1,361,776	(86,076)
Contractuals	101,350	158,956	158,956	102,229	136,655	(22,301)
Debt Service	-	-	-	-	-	-
Commodities	931,220	1,020,560	1,020,560	850,702	1,017,539	(3,021)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Central Services	2,058,987	2,627,368	2,627,368	1,998,760	2,515,970	(111,398)
Division of Information & Technology						
Personnel	5,435,016	7,535,128	7,439,045	5,431,426	7,065,505	(373,540)
Contractuals	2,231,747	2,555,548	2,848,878	2,500,376	2,813,961	(34,917)
Debt Service	-	-	-	-	-	-
Commodities	108,580	160,650	164,807	76,614	134,027	(30,781)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	36,270	73,200	73,200	-	37,358	(35,842)
Transfers Out	-	-	-	-	-	-
Total Division of Info. & Tech.	7,811,613	10,324,526	10,525,930	8,008,416	10,050,851	(475,079)
Public Safety						
Office of the Medical Director						
Personnel	292,886	403,340	403,340	303,769	386,991	(16,349)
Contractuals	27,150	53,197	48,047	31,086	38,597	(9,450)
Debt Service	-	-	-	-	-	-
Commodities	12,093	7,580	12,730	2,809	21,363	8,633
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Office of the Medical Director	332,129	464,117	464,117	337,665	446,952	(17,166)
Emergency Communications						
Personnel	4,214,151	6,591,528	6,591,528	4,369,035	5,679,872	(911,656)
Contractuals	34,234	38,626	39,626	18,263	32,776	(6,850)
Debt Service	-	-	-	-	-	-
Commodities	72,052	100,904	99,904	63,394	79,308	(20,596)
Capital Improvements	2,700	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Emergency Communications	4,323,138	6,731,058	6,731,058	4,450,692	5,791,957	(939,102)



General Fund

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

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

	2018 YTD		2019 YTD			
	Annual Budgeted Amounts				Fiscal Year Estimates As of Oct. 2019	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Public Safety (Continued)						
Emergency Management						
Personnel	205,096	267,822	267,822	201,489	261,945	(5,876)
Contractuals	130,166	112,251	112,251	100,277	124,778	12,527
Debt Service	-	-	-	-	-	-
Commodities	16,413	36,086	36,086	19,326	21,000	(15,086)
Capital Improvements	2,700	114,500	-	-	-	-
Capital Outlay	60,246	328,000	180,922	-	183,186	2,264
Transfers Out	110,000	-	224,460	114,500	114,500	(109,960)
Total Emergency Management	524,621	858,659	821,540	435,591	705,409	(116,131)
Reg. Forensic Science Center						
Personnel	2,521,595	3,568,012	3,568,012	2,536,642	3,287,947	(280,064)
Contractuals	308,416	394,868	398,321	359,769	411,921	13,600
Debt Service	-	-	-	-	-	-
Commodities	262,334	406,622	403,169	306,278	337,109	(66,060)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total RFSC	3,092,346	4,369,502	4,369,502	3,202,689	4,036,977	(332,525)
Department of Corrections						
Personnel	7,078,523	11,435,958	11,435,958	7,524,471	9,720,368	(1,715,591)
Contractuals	700,002	988,749	1,292,295	1,001,970	1,267,971	(24,324)
Debt Service	-	-	-	-	-	-
Commodities	827,483	1,005,281	951,320	641,356	887,830	(63,490)
Capital Improvements	-	786,860	-	-	-	-
Capital Outlay	40,243	-	26,559	-	26,551	(8)
Transfers Out	836,031	825,000	1,362,275	1,120,505	1,120,505	(241,770)
Total Department of Corrections	9,482,282	15,041,848	15,068,407	10,288,301	13,023,224	(2,045,183)
Sheriff's Office						
Personnel	30,942,966	42,848,932	43,507,932	33,224,654	43,819,777	311,845
Contractuals	9,726,486	12,925,686	14,546,186	10,419,848	14,430,037	(116,150)
Debt Service	-	-	-	-	-	-
Commodities	531,215	687,230	675,730	533,854	682,729	6,999
Capital Improvements	-	-	101,712	101,712	101,712	-
Capital Outlay	169,405	120,000	436,000	38,164	240,000	(196,000)
Transfers Out	-	-	16,000	2,992	9,305	(6,695)
Total Sheriff's Office	41,370,072	56,581,849	59,283,561	44,321,223	59,283,561	(0)
District Attorney						
Personnel	8,248,934	11,842,948	11,837,828	8,490,763	11,089,433	(748,395)
Contractuals	399,142	592,122	582,672	437,377	567,838	(14,834)
Debt Service	-	-	-	-	-	-
Commodities	141,988	157,445	166,895	105,896	156,730	(10,166)
Capital Improvements	-	-	41,705	25,193	25,198	(16,507)
Capital Outlay	-	36,000	13,232	13,215	13,644	412
Transfers Out	-	-	22,768	-	-	(22,768)
Total District Attorney	8,790,065	12,628,515	12,665,100	9,072,444	11,852,843	(812,257)
District Court						
Personnel	50,244	71,532	71,532	54,838	72,498	966
Contractuals	2,594,229	2,969,873	2,987,423	2,625,470	3,309,696	322,273
Debt Service	-	-	-	-	-	-
Commodities	374,558	637,490	669,089	458,921	595,431	(73,658)
Capital Improvements	-	5,000	9,351	5,287	6,345	(3,006)
Capital Outlay	-	15,000	9,500	-	-	(9,500)
Transfers Out	-	-	-	-	-	-
Total District Court	3,019,032	3,698,895	3,746,895	3,144,516	3,983,970	237,075



General Fund

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

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

	2018 YTD	2019 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	
		Adopted	Revised		Fiscal Year Estimates As of Oct. 2019
					Variance with Revised Budget Positive/Negative
Public Safety (Continued)					
Crime Prevention Fund					
Personnel	-	-	-	-	-
Contractuals	415,003	582,383	581,320	524,203	581,383
Debt Service	-	-	-	-	63
Commodities	1,610	-	1,063	597	-
Capital Improvements	-	-	-	-	1,000
Capital Outlay	-	-	-	-	(63)
Transfers Out	-	-	-	-	-
Total Crime Prevention Fund	416,613	582,383	582,383	524,800	582,383
					-
MABCD					
Personnel	1,976,670	3,154,845	3,154,845	2,132,198	2,771,193
Contractuals	3,336,579	4,367,112	4,367,112	3,252,507	5,410,972
Debt Service	-	-	-	-	-
Commodities	41,373	230,298	230,298	34,140	65,699
Capital Improvements	-	-	-	-	-
Capital Outlay	19,987	69,000	69,000	-	42,197
Transfers Out	-	94,969	94,969	-	94,969
Total MABCD	5,374,609	7,916,224	7,916,224	5,418,846	8,385,031
					468,807
Courthouse Police					
Personnel	1,019,413	1,402,956	1,402,956	923,049	1,206,274
Contractuals	8,075	24,733	24,733	11,007	24,678
Debt Service	-	-	-	-	-
Commodities	6,082	40,902	40,902	26,038	40,700
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Courthouse Police	1,033,570	1,468,591	1,468,591	960,095	1,271,653
					(196,938)
Public Works					
Budget Transfers - Local Sales Tax					
Personnel	-	-	-	-	-
Contractuals	-	-	-	-	-
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers Out	11,024,511	14,817,835	14,817,835	11,351,245	14,817,835
Total Budget Transfers	11,024,511	14,817,835	14,817,835	11,351,245	14,817,835
					-
Drainage					
Personnel	352,070	523,440	523,440	393,066	511,293
Contractuals	1,362,439	1,426,741	1,472,323	1,373,711	1,442,495
Debt Service	-	-	-	-	-
Commodities	3,080	3,675	11,675	3,766	4,649
Capital Improvements	-	500,000	-	-	-
Capital Outlay	231,102	-	-	-	-
Transfers Out	500,000	-	500,000	500,000	1,000,000
Total Drainage	2,448,692	2,453,856	2,507,438	2,270,543	2,958,437
					450,999



General Fund

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

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

	2018 YTD	2019 YTD			Fiscal Year Estimates As of Oct. 2019	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Public Works (Continued)						
Environmental Resources						
Personnel	56,169	77,566	77,566	57,062	74,092	(3,474)
Contractuals	45,223	49,331	49,331	44,930	46,923	(2,408)
Debt Service	-	-	-	-	-	-
Commodities	3,253	4,341	4,341	542	3,824	(517)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Environmental Resources	104,645	131,238	131,238	102,535	124,839	(6,399)
Health & Human Services						
COMCARE						
Personnel	1,070,546	1,297,517	1,297,517	787,114	1,037,024	(260,493)
Contractuals	270,669	293,144	293,144	269,883	289,695	(3,449)
Debt Service	-	-	-	-	-	-
Commodities	106,846	141,246	135,936	107,983	123,201	(12,735)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	5,310	-	-	(5,310)
Total COMCARE	1,448,061	1,731,907	1,731,907	1,164,980	1,449,920	(281,987)
CDDO						
Personnel	-	-	-	-	-	-
Contractuals	1,564,992	1,956,590	1,956,590	1,330,892	1,956,590	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total CDDO	1,564,992	1,956,590	1,956,590	1,330,892	1,956,590	-
Department on Aging						
Personnel	-	-	-	-	-	-
Contractuals	274,162	323,886	323,886	315,162	323,886	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	159,478	159,478	159,478	84,989	159,478	-
Total Department on Aging	433,640	483,364	483,364	400,151	483,364	-
Health Department						
Personnel	2,511,574	3,817,410	3,817,410	2,587,373	3,374,138	(443,273)
Contractuals	474,402	799,135	790,780	633,405	668,062	(122,718)
Debt Service	-	-	-	-	-	-
Commodities	393,765	723,737	732,022	416,566	701,229	(30,793)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	25,200	22,810	22,801	22,801	(9)
Transfers Out	-	-	2,460	-	-	(2,460)
Total Health Department	3,379,741	5,365,483	5,365,483	3,660,144	4,766,230	(599,253)
Culture & Recreation						
Sedgwick County Parks Dept.						
Personnel	353,080	533,489	533,489	353,583	464,287	(69,202)
Contractuals	201,597	307,342	308,587	236,188	280,420	(28,167)
Debt Service	-	-	-	-	-	-
Commodities	133,066	207,430	206,185	153,804	174,324	(31,861)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	10,560	7,905	10,560	(0)
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Parks Dept.	687,744	1,048,261	1,058,821	751,480	929,590	(129,231)



General Fund

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

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

	2018 YTD	2019 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	
		Adopted	Revised		Fiscal Year Estimates As of Oct. 2019
					Variance with Revised Budget Positive/Negative
Culture & Recreation (Continued)					
Sedgwick County Zoo					
Personnel	4,623,419	6,275,839	6,275,839	4,774,833	6,224,219 (51,620)
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	5,022,412	6,676,739	8,676,739	7,175,733	8,625,119 (51,620)
Exploration Place					
Personnel	145,419	194,694	199,539	154,463	196,860 (2,679)
Contractuals	2,033,092	2,025,446	2,020,601	2,020,601	2,022,878 2,277
Debt Service	-	-	-	-	- -
Commodities	-	-	-	-	- -
Capital Improvements	-	-	-	-	- -
Capital Outlay	-	-	-	-	- -
Transfers Out	-	-	-	-	- -
Total Exploration Place	2,178,511	2,220,140	2,220,140	2,175,064	2,219,738 (402)
Community Programs					
Personnel	-	-	-	-	- -
Contractuals	407,472	317,472	422,472	409,472	467,472 45,000
Debt Service	-	-	-	-	- -
Commodities	-	-	-	-	- -
Capital Improvements	-	-	-	-	- -
Capital Outlay	-	-	-	-	- -
Transfers Out	-	-	-	-	- -
Total Community Programs	407,472	317,472	422,472	409,472	467,472 -
Community Development					
Extension Council					
Personnel	-	-	-	-	- -
Contractuals	619,111	825,481	825,481	825,481	825,481 -
Debt Service	-	-	-	-	- -
Commodities	-	-	-	-	- -
Capital Improvements	-	-	-	-	- -
Capital Outlay	-	-	-	-	- -
Transfers Out	-	-	-	-	- -
Total Extension Council	619,111	825,481	825,481	825,481	825,481 -
Housing					
Personnel	-	-	-	-	- -
Contractuals	-	-	-	-	- -
Debt Service	-	-	-	-	- -
Commodities	-	-	-	-	- -
Capital Improvements	-	-	-	-	- -
Capital Outlay	-	-	-	-	- -
Transfers Out	-	-	-	-	- -
Total Housing	-	-	-	-	- -
Economic Development					
Personnel	61,282	159,258	159,258	100,219	131,263 (27,995)
Contractuals	7,431,196	1,808,798	1,808,798	504,763	543,903 (1,264,895)
Debt Service	-	-	-	-	- -
Commodities	172	5,450	5,450	568	970 (4,480)
Capital Improvements	-	-	-	-	- -
Capital Outlay	-	-	-	-	- -
Transfers Out	-	-	-	-	- -
Total Economic Development	7,492,650	1,973,506	1,973,506	605,550	676,137 (1,297,370)



General Fund

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

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

	2018 YTD		2019 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Community Development (Continued)						
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	-	46,795	146,795	136,793	171,795	25,000
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	-	46,795	146,795	136,793	171,795	25,000
Technical Education						
Personnel	-	-	-	-	-	-
Contractuals	5,352	-	-	-	-	-
Debt Service	633,811	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Technical Education	639,163	-	-	-	-	-
Total Expenditures & Transfers Out	147,002,084	212,911,756	212,911,756	145,750,373	191,495,247	(21,461,509)
Net Change in Fund Balance	23,407,815	(17,882,482)	(17,882,482)	26,077,412	707,387	(24,243,148)
Actual Fund Balance, Beginning of Year	66,685,155	68,056,800	68,056,800	68,056,800	68,056,800	-
Ending Fund Balance	\$ 90,092,970	\$ 50,174,318	\$ 50,174,318	\$ 94,134,212	\$ 68,764,187	\$ (24,243,148)



BUDGETARY ACCOUNTS

BUDGETARY ACCOUNTS

2019 Quarter Financial | Report

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PROVIDE
QUALITY



PUBLIC
SERVICES

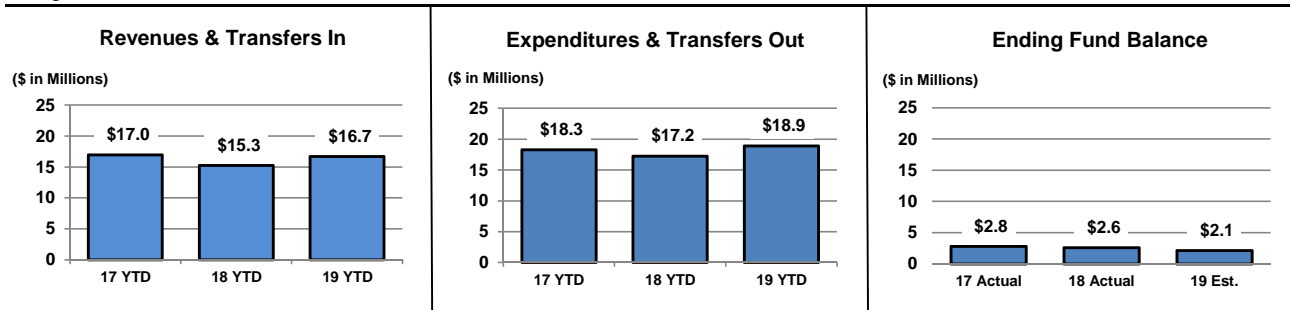


Sedgwick County...
working for you

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 September 30, 2019, with comparative actuals ending September 30, 2018

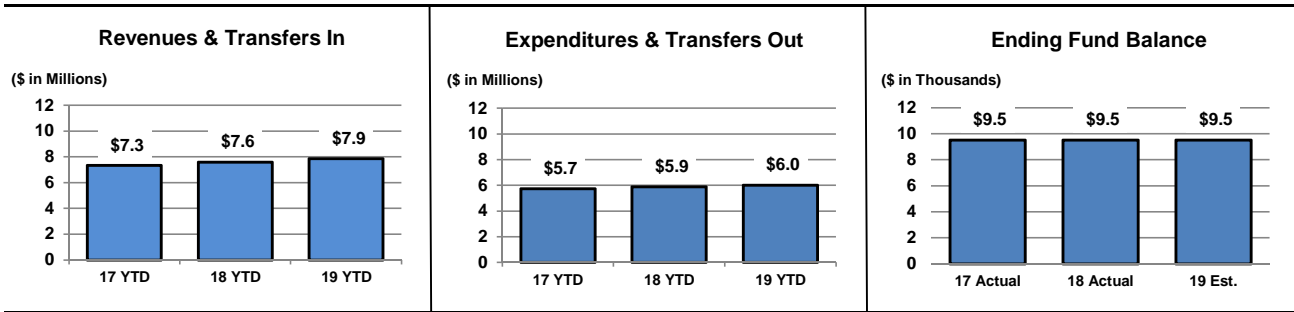
	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 11,814,136	\$ 11,061,674	\$ 11,061,674	\$ 12,957,748	\$ 12,978,772	\$ 1,917,098
Back Prop. Taxes & Ref. Warrants	263,763	248,924	248,924	239,561	248,924	(9)
Special Assessment Prop. Taxes	592,595	454,843	454,843	567,660	568,660	113,817
Motor Vehicle Taxes	1,216,577	1,696,292	1,696,292	1,250,839	1,738,328	42,036
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	169,836	244,802	244,802	126,198	134,539	(110,263)
Charges for Services	-	0	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	1,198,175	2,776,494	2,776,494	1,549,011	2,777,522	1,028
Total Revenues & Transfers In	15,255,081	16,483,029	16,483,029	16,691,016	18,446,746	1,963,716
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	-	20,000	-	-	-	-
Debt Service	17,233,923	18,864,389	18,884,389	18,884,389	18,884,388	(9)
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	17,233,923	18,884,389	18,884,389	18,884,389	18,884,388	(9)
Net Change in Fund Balance	(1,978,842)	(2,401,359)	(2,401,359)	(2,193,373)	(437,643)	1,963,716
Actual Beginning Fund Balance	2,813,559	2,574,880	2,574,880	2,574,880	2,574,880	-
Ending Fund Balance	\$ 834,717	\$ 173,521	\$ 173,521	\$ 381,507	\$ 2,137,237	\$ 1,963,716



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 September 30, 2019, with comparative actuals ending September 30, 2018

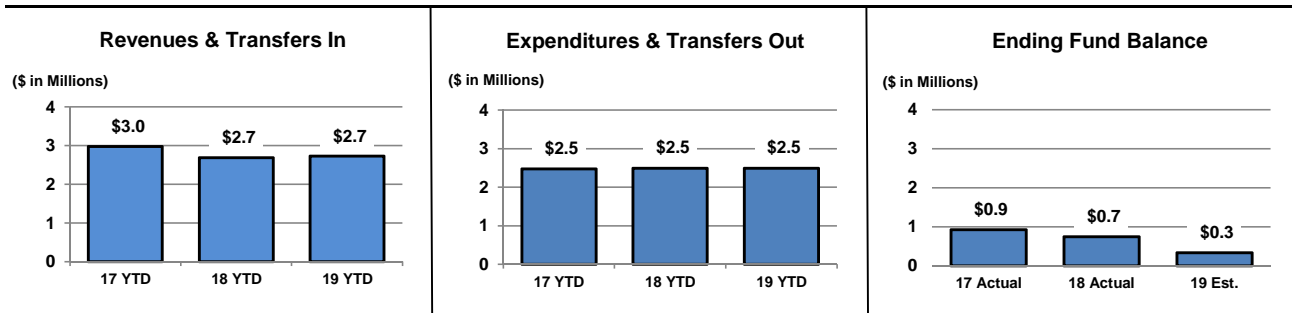
	2018 YTD			2019 YTD		
	Annual Budgeted Amounts					
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2019	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	\$ 6,751,007	\$ 6,982,259	\$ 6,982,259	\$ 7,017,057	\$ 7,025,603	\$ 43,344
Back Prop. Taxes & Ref. Warrants	142,334	142,242	142,242	134,432	142,242	(0)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	699,778	971,593	971,593	715,043	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	7,593,119	8,444,681	8,444,681	7,866,532	8,159,770	(284,911)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	5,890,444	8,332,954	8,332,954	6,008,254	8,159,771	(173,183)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	5,890,444	8,332,954	8,332,954	6,008,254	8,159,771	(173,183)
Net Change in Fund Balance	1,702,674	111,727	111,727	1,858,278	(0)	(458,094)
Actual Beginning Fund Balance	9,500	9,500	9,500	9,500	9,500	-
Ending Fund Balance	\$ 1,712,174	\$ 121,227	\$ 121,227	\$ 1,867,778	\$ 9,500	\$ (458,094)



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 September 30, 2019, with comparative actuals ending September 30, 2018

	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 2,228,117	\$ 2,315,155	\$ 2,315,155	\$ 2,310,275	\$ 2,313,745	\$ (1,410)
Back Prop. Taxes & Ref. Warrants	56,656	46,940	46,940	49,164	50,639	3,699
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	274,261	320,674	320,674	238,172	327,318	6,644
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	130,834	174,445	174,445	130,832	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	2,689,868	2,857,214	2,857,214	2,728,463	2,871,429	14,214
Expenditures & Transfers Out						
Personnel	\$ 967,879	\$ 1,539,651	\$ 1,539,651	\$ 1,088,657	\$ 1,452,928	\$ (86,724)
Contractuals	1,427,477	1,708,877	1,708,877	1,366,941	1,705,156	(3,721)
Debt Service	-	-	-	-	-	-
Commodities	94,350	120,374	120,374	34,427	117,553	(2,821)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,489,705	3,368,902	3,368,902	2,490,024	3,275,637	(93,265)
Net Change in Fund Balance	200,162	(511,688)	(511,688)	238,439	(404,208)	(79,051)
Actual Beginning Fund Balance	919,352	741,100	741,100	741,100	741,100	-
Ending Fund Balance	\$ 1,119,514	\$ 229,412	\$ 229,412	\$ 979,539	\$ 336,892	\$ (79,051)

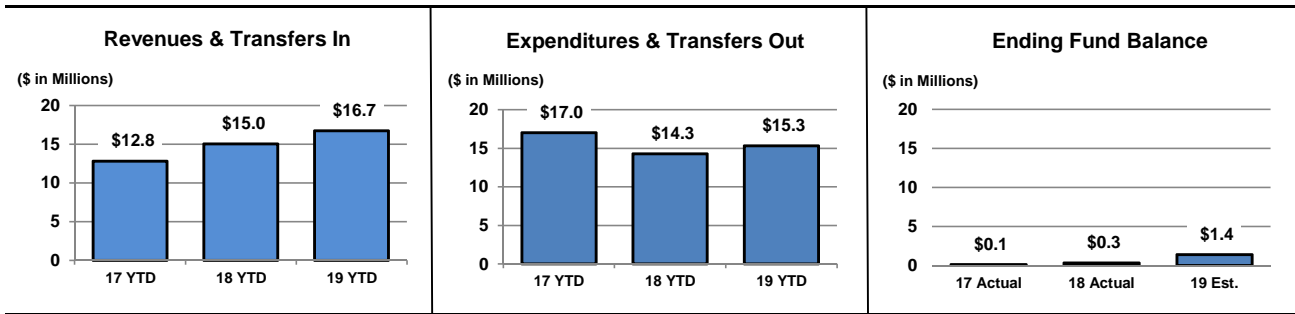


Emergency Medical Services

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 and July 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 September 30, 2019, with comparative actuals ending September 30, 2018

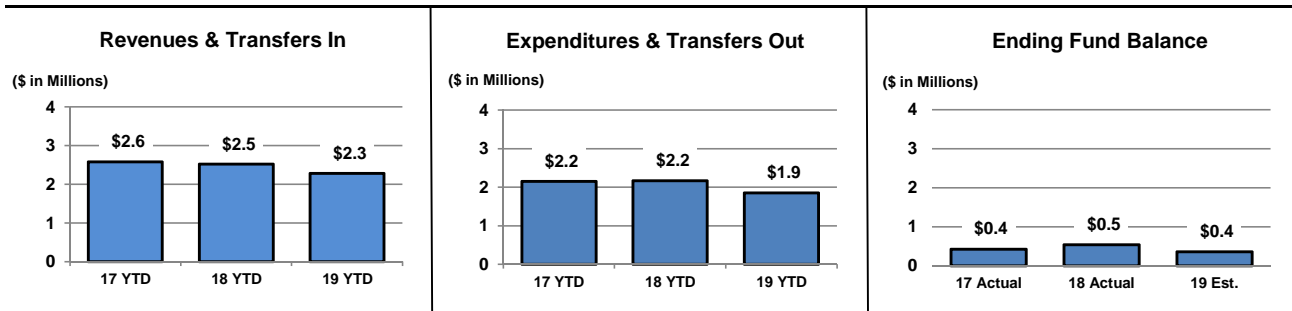
	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 4,075,705	\$ 3,497,523	\$ 3,497,523	\$ 4,953,673	\$ 4,965,170	\$ 1,467,647
Back Prop. Taxes & Ref. Warrants	43,306	85,914	85,914	61,356	85,914	0
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	142,790	584,286	584,286	417,268	601,718	17,432
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	10,760,772	15,614,009	15,614,009	11,308,815	15,414,009	(200,000)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(1,744)	779	779	1,665	2,563	1,784
Reimbursements	-	43	43	128	1,004	961
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	6,678	-	-	-	-	-
Total Revenues & Transfers In	15,027,507	19,782,555	19,782,555	16,742,906	21,070,378	1,287,823
Expenditures & Transfers Out						
Personnel	\$ 11,156,150	\$ 15,970,114	\$ 15,970,114	\$ 11,280,993	\$ 14,682,744	\$ (1,287,369)
Contractuals	2,156,186	3,871,595	3,871,595	2,904,121	3,858,227	(13,368)
Debt Service	-	-	-	-	-	-
Commodities	894,360	1,223,299	1,223,299	904,886	1,199,238	(24,061)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	87,828	270,000	270,000	222,263	270,000	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	14,294,524	21,335,007	21,335,007	15,312,263	20,010,209	(1,324,798)
Net Change in Fund Balance	732,983	(1,552,452)	(1,552,452)	1,430,643	1,060,169	(36,975)
Actual Beginning Fund Balance	99,998	332,820	332,820	332,820	332,820	-
Ending Fund Balance	\$ 832,981	\$ (1,219,632)	\$ (1,219,632)	\$ 1,763,463	\$ 1,392,989	\$ (36,975)



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 September 30, 2019, with comparative actuals ending September 30, 2018

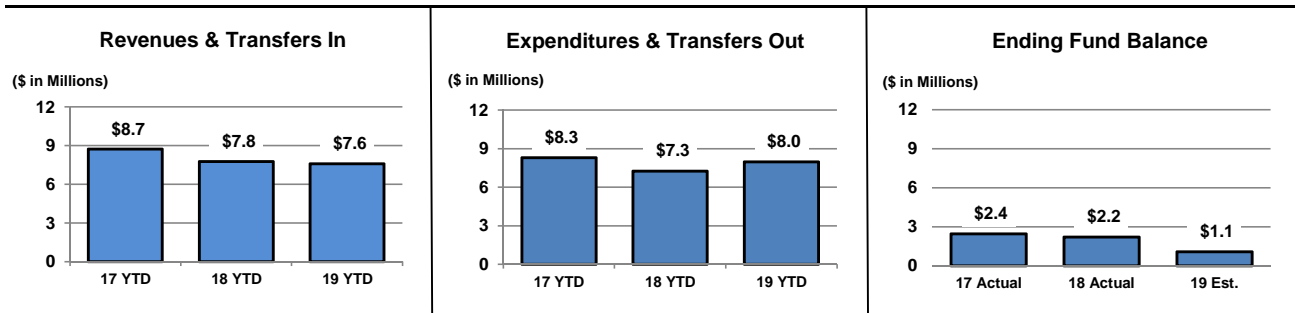
	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 2,223,319	\$ 1,942,222	\$ 1,942,222	\$ 2,002,319	\$ 2,002,453	\$ 60,231
Back Prop. Taxes & Ref. Warrants	50,618	46,845	46,845	45,929	46,845	(0)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	244,613	318,749	318,749	236,161	325,554	6,806
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	25	25
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	243	6	6	130	246	240
Reimbursements	30	-	-	-	30	30
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,518,824	2,307,822	2,307,822	2,284,539	2,375,155	67,333
Expenditures & Transfers Out						
Personnel	\$ 459,753	\$ 718,650	\$ 718,650	\$ 456,207	\$ 606,202	\$ (112,448)
Contractuals	1,477,881	1,725,908	1,723,288	1,332,539	1,699,655	(23,633)
Debt Service	-	-	-	-	-	-
Commodities	12,341	12,800	15,420	4,913	32,054	16,634
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	220,620	220,620	220,620	63,718	220,620	-
Total Expenditures & Transfers Out	2,170,595	2,677,978	2,677,978	1,857,377	2,558,531	(119,447)
Net Change in Fund Balance	348,229	(370,156)	(370,156)	427,162	(183,376)	(52,115)
Actual Beginning Fund Balance	420,956	542,064	542,064	542,064	542,064	-
Ending Fund Balance	\$ 769,185	\$ 171,908	\$ 171,908	\$ 969,226	\$ 358,688	\$ (52,115)



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 September 30, 2019, with comparative actuals ending September 30, 2018

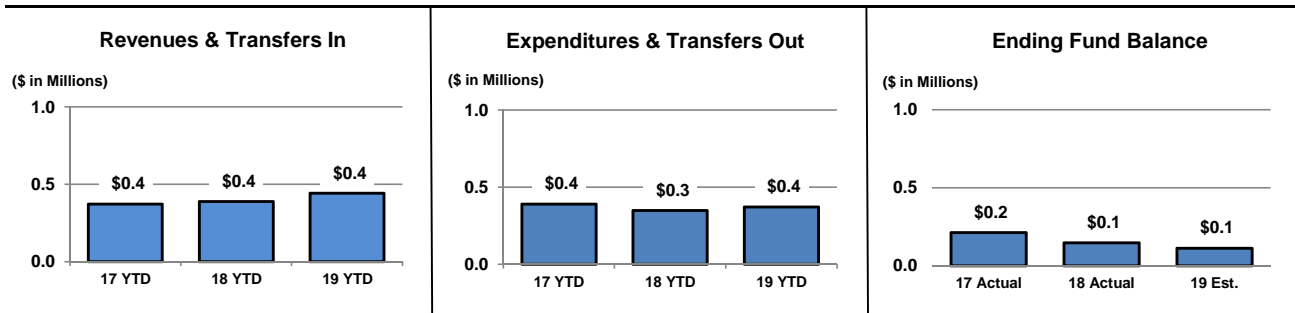
	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 3,511,263	\$ 3,350,659	\$ 3,350,659	\$ 3,368,295	\$ 3,370,293	\$ 19,634
Back Prop. Taxes & Ref. Warrants	101,898	73,966	73,966	82,528	85,004	11,038
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	478,882	504,290	504,290	377,538	514,783	10,493
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	5,850	12,929	12,929	9,750	10,917	(2,012)
Intergovernmental	3,602,482	4,915,195	4,915,195	3,630,813	4,916,598	1,403
Charges for Services	-	26,505	26,505	61,300	75,321	48,816
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	13,698	12,017	12,017	14,782	22,880	10,863
Reimbursements	48,958	8,624	8,624	35,743	50,839	42,215
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	6,070	6,081	6,081
Total Revenues & Transfers In	7,763,031	8,904,185	8,904,185	7,586,818	9,052,715	148,529
Expenditures & Transfers Out						
Personnel	\$ 4,202,791	\$ 6,254,901	\$ 6,254,901	\$ 4,124,761	\$ 5,503,361	\$ (751,541)
Contractuals	2,849,642	3,869,095	3,784,636	3,056,768	3,871,355	86,719
Debt Service	-	-	-	-	-	-
Commodities	198,462	348,955	433,413	277,115	286,279	(147,135)
Capital Improvements	-	200,000	-	-	-	-
Capital Outlay	-	336,000	322,139	322,139	322,194	55
Transfers Out	-	-	213,861	200,000	200,000	(13,861)
Total Expenditures & Transfers Out	7,250,894	11,008,951	11,008,951	7,980,783	10,183,189	(825,762)
Net Change in Fund Balance	512,136	(2,104,766)	(2,104,766)	(393,965)	(1,130,474)	(677,233)
Actual Beginning Fund Balance	2,443,450	2,203,459	2,203,459	2,203,459	2,203,459	-
Ending Fund Balance	\$ 2,955,586	\$ 98,693	\$ 98,693	\$ 1,809,494	\$ 1,072,985	\$ (677,233)



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 September 30, 2019, with comparative actuals ending September 30, 2018

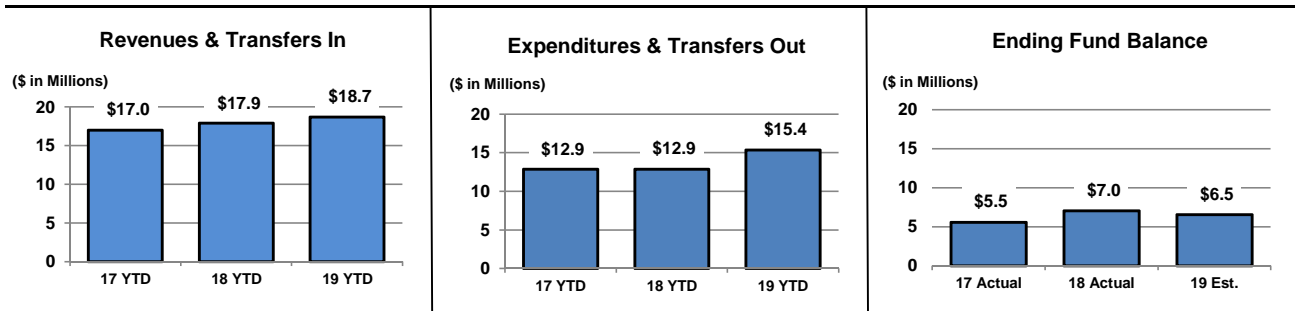
	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 292,497	\$ 340,270	\$ 340,270	\$ 327,354	\$ 328,025	\$ (12,245)
Back Prop. Taxes & Ref. Warrants	6,913	6,164	6,164	6,253	6,441	277
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	28,276	42,232	42,232	30,845	43,068	836
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	60,900	115,316	115,316	78,050	87,959	(27,356)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	388,586	503,981	503,981	442,502	465,494	(38,487)
Expenditures & Transfers Out						
Personnel	\$ 228,342	\$ 339,258	\$ 339,258	\$ 234,501	\$ 307,035	\$ (32,224)
Contractuals	75,038	102,240	102,240	80,747	97,691	(4,549)
Debt Service	-	-	-	-	-	-
Commodities	46,468	99,629	99,629	56,671	96,505	(3,124)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	349,848	541,127	541,127	371,919	501,231	(39,896)
Net Change in Fund Balance	38,738	(37,146)	(37,146)	70,583	(35,737)	(78,384)
Actual Beginning Fund Balance	212,293	147,314	147,314	147,314	147,314	-
Ending Fund Balance	\$ 251,031	\$ 110,168	\$ 110,168	\$ 217,897	\$ 111,577	\$ (78,384)



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 September 30, 2019, with comparative actuals ending September 30, 2018

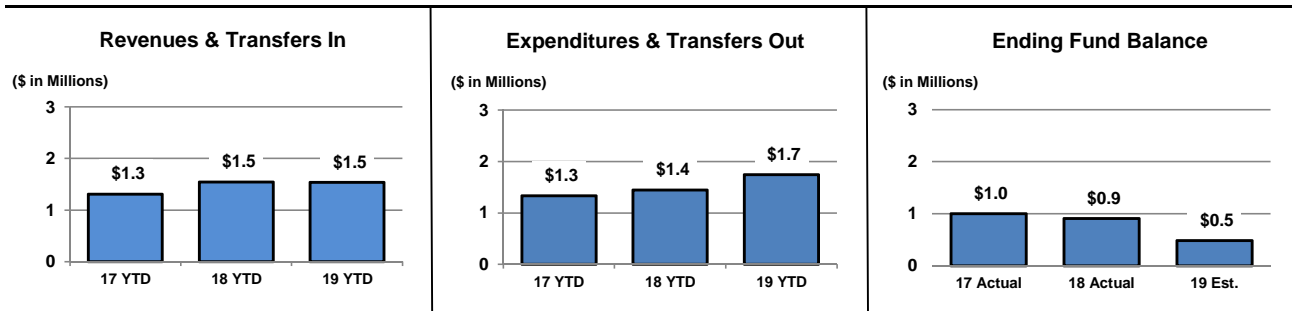
	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 16,166,269	\$ 16,789,161	\$ 16,789,161	\$ 16,752,768	\$ 16,757,068	\$ (32,093)
Back Prop. Taxes & Ref. Warrants	221,652	248,709	248,709	198,941	268,432	19,723
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	1,313,315	1,874,881	1,874,881	1,335,608	1,859,498	(15,383)
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	4,500	6,439	6,439	4,270	5,288	(1,151)
Intergovernmental	45,802	-	-	-	-	-
Charges for Services	17,132	1,028,855	1,028,855	382,657	842,221	(186,635)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	118,617	1,150	3,070	25,230	121,189	118,119
Reimbursements	14,070	-	-	4,131	14,211	14,211
Use of Money & Property	-	82,967	82,967	-	112,501	29,534
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	17,901,356	20,032,163	20,034,083	18,703,605	19,980,408	(53,675)
Expenditures & Transfers Out						
Personnel	\$ 10,464,780	\$ 15,063,983	\$ 15,063,983	\$ 11,057,447	\$ 14,732,971	\$ (331,012)
Contractuals	1,375,813	3,778,748	1,906,048	1,422,365	1,837,081	(68,967)
Debt Service	217,545	645,000	645,000	192,274	391,915	(253,085)
Commodities	648,184	801,750	674,450	519,844	735,985	61,535
Capital Improvements	-	-	-	-	-	-
Capital Outlay	165,170	198,248	448,248	413,263	430,000	(18,248)
Transfers Out	-	-	1,750,000	1,750,000	2,359,778	609,778
Total Expenditures & Transfers Out	12,871,492	20,487,728	20,487,728	15,355,192	20,487,729	0
Net Change in Fund Balance	5,029,865	(455,566)	(453,646)	3,348,413	(507,321)	(53,674)
Actual Beginning Fund Balance	5,544,923	7,045,974	7,045,974	7,045,974	7,045,974	-
Ending Fund Balance	\$ 10,574,788	\$ 6,590,408	\$ 6,592,328	\$ 10,394,387	\$ 6,538,653	\$ (53,674)



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 September 30, 2019, with comparative actuals ending September 30, 2018

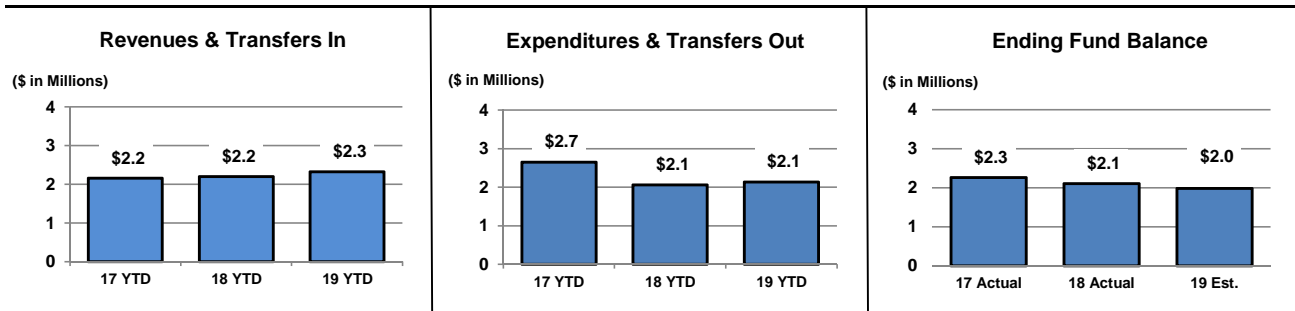
	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	29,153	37,660	37,660	73	29,709	(7,951)
Intergovernmental	-	6,365	6,365	-	-	(6,365)
Charges for Services	1,516,802	1,577,358	1,577,358	1,536,663	1,573,172	(4,186)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	170	458	458	(150)	232	(226)
Reimbursements	-	226	226	195	203	(23)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,546,125	1,622,067	1,622,067	1,536,781	1,603,315	(18,751)
Expenditures & Transfers Out						
Personnel	\$ 617,851	\$ 874,404	\$ 875,083	\$ 631,194	\$ 826,693	\$ (48,390)
Contractuals	783,605	1,299,024	1,298,311	1,057,461	1,063,645	(234,666)
Debt Service	-	-	-	-	-	-
Commodities	44,908	84,165	84,199	56,759	58,127	(26,072)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	80,240	80,240	-	80,240	-
Total Expenditures & Transfers Out	1,446,365	2,337,833	2,337,833	1,745,413	2,028,706	(309,127)
Net Change in Fund Balance	99,760	(715,766)	(715,766)	(208,633)	(425,390)	(327,879)
Actual Beginning Fund Balance	997,406	907,100	907,100	907,100	907,100	-
Ending Fund Balance	\$ 1,097,166	\$ 191,334	\$ 191,334	\$ 698,468	\$ 481,710	\$ (327,879)



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 September 30, 2019, with comparative actuals ending September 30, 2018

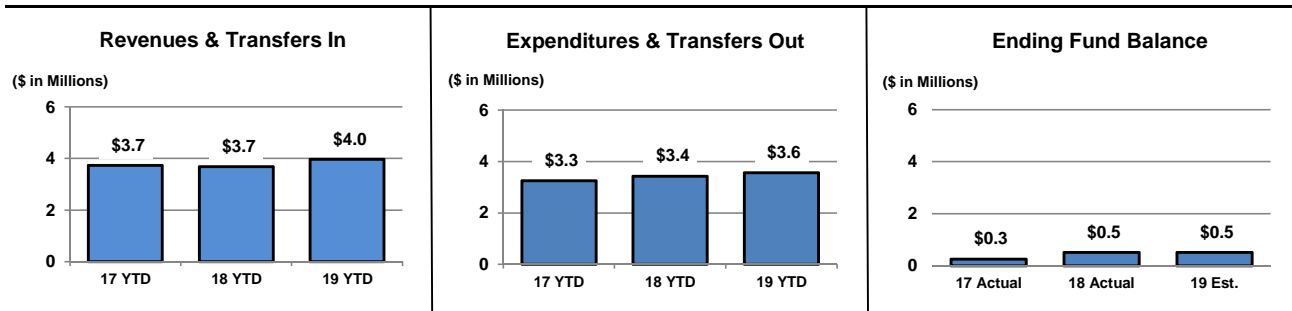
	2018 YTD		2019 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	2,185,137	3,003,050	3,003,050	2,267,567	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	2,199,818	3,009,235	3,009,235	2,320,391	3,068,743	59,508
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	2,026,146	2,547,588	2,525,588	2,112,040	2,468,061	(57,527)
Debt Service	-	-	-	-	-	-
Commodities	34,158	30,000	52,000	23,491	69,474	17,474
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	653,910	653,910	-	653,910	0
Total Expenditures & Transfers Out	2,060,304	3,231,498	3,231,498	2,135,531	3,191,445	(40,053)
Net Change in Fund Balance	139,514	(222,263)	(222,263)	184,860	(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	\$ 2,401,028	\$ 1,881,791	\$ 1,881,791	\$ 2,288,914	\$ 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 September 30, 2019, with comparative actuals ending September 30, 2018

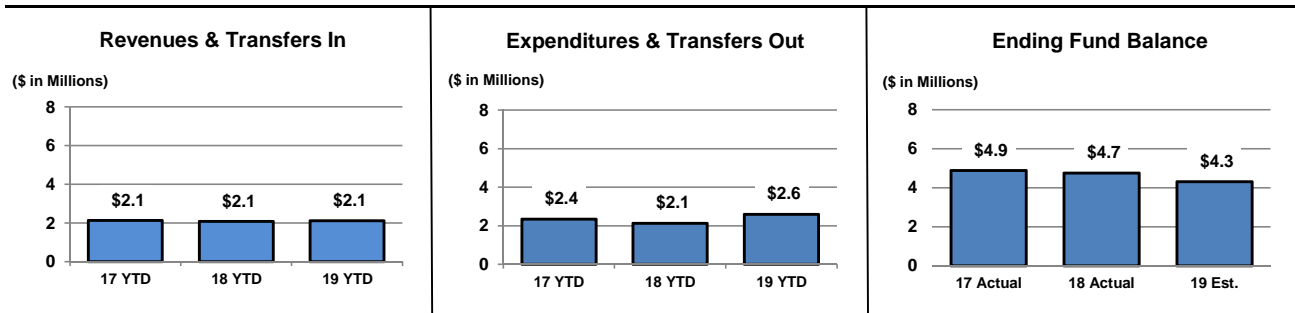
	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	23,975	34,475	34,475	31,325	32,215	(2,260)
Charges for Services	3,673,110	5,041,658	5,041,658	3,928,800	4,846,867	(194,791)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(12,821)	-	-	3,049	5,006	5,006
Reimbursements	98	-	-	-	98	98
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	3,684,362	5,076,133	5,076,133	3,963,175	4,884,186	(191,947)
Expenditures & Transfers Out						
Personnel	\$ 2,594,376	\$ 4,054,163	\$ 4,054,163	\$ 2,687,643	\$ 3,662,239	\$ (391,924)
Contractuals	798,909	1,127,824	1,114,801	833,615	1,013,423	(101,378)
Debt Service	-	-	-	-	-	-
Commodities	30,142	54,325	67,348	44,917	50,989	(16,360)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	157,536	157,536
Total Expenditures & Transfers Out	3,423,427	5,236,312	5,236,312	3,566,175	4,884,186	(352,126)
Net Change in Fund Balance	260,935	(160,179)	(160,179)	397,000	(0)	(544,073)
Actual Beginning Fund Balance	257,418	507,209	507,209	507,209	507,209	-
Ending Fund Balance	\$ 518,353	\$ 347,030	\$ 347,030	\$ 904,209	\$ 507,209	\$ (544,073)



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 September 30, 2019, with comparative actuals ending September 30, 2018

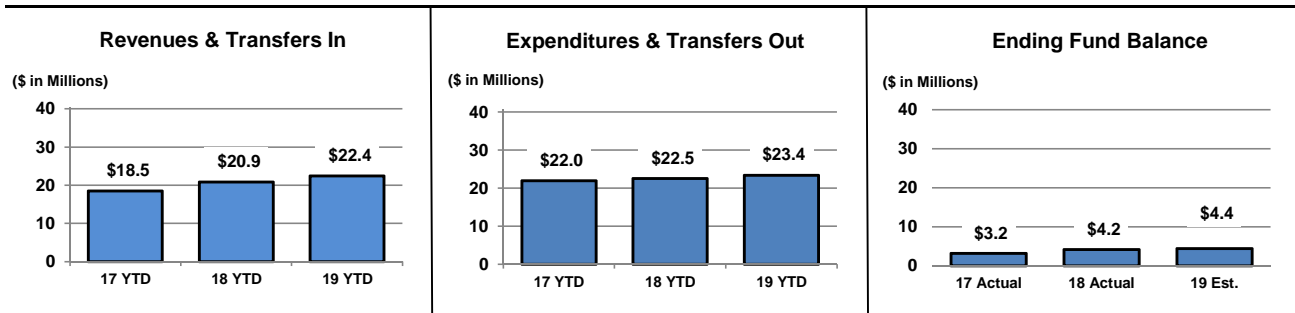
	2018 YTD			2019 YTD		
	Annual Budgeted Amounts		YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts
	Adopted	Revised		Adopted	Revised	
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,922,181	2,590,258	1,946,739	2,627,411	37,153	2,627,411
Charges for Services	134,868	180,000	123,805	182,863	2,863	182,863
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	4,000	-	19,248	21,698	21,698	21,698
Reimbursements	14,910	22,500	17,486	18,540	(3,960)	18,540
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,075,959	2,792,758	2,107,278	2,850,512	57,754	2,850,512
Expenditures & Transfers Out						
Personnel	\$ 1,012,517	\$ 1,589,729	\$ 1,118,468	\$ 1,471,997	\$ (117,732)	\$ 1,471,997
Contractuals	1,095,683	2,072,538	1,455,622	1,778,883	(293,655)	1,778,883
Debt Service	-	-	-	-	-	-
Commodities	26,060	24,700	16,585	32,473	7,773	32,473
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,134,260	3,686,967	2,590,675	3,283,353	(403,614)	3,283,353
Net Change in Fund Balance	(58,301)	(894,209)	(483,397)	(432,841)	(345,860)	(432,841)
Actual Beginning Fund Balance	4,878,303	4,746,007	4,746,007	4,746,007	-	4,746,007
Ending Fund Balance	\$ 4,820,002	\$ 3,851,798	\$ 4,262,610	\$ 4,313,166	\$ (345,860)	\$ 4,313,166



COMCARE Grants

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

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



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

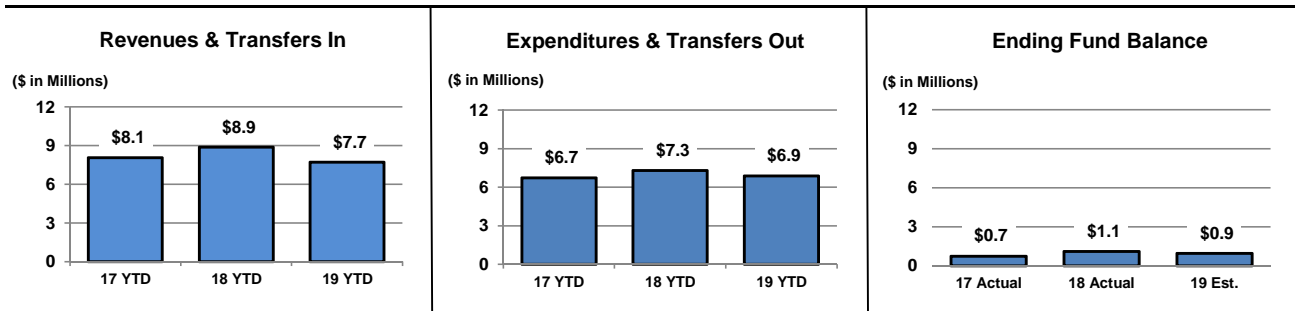
For the month ending September 30, 2019, with comparative actuals ending September 30, 2018

	2018 YTD			2019 YTD		
	Annual Budgeted Amounts			Fiscal Year Estimates As of Oct. 2019		
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	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	7,047,446	9,399,657	10,019,277	8,385,741	10,622,739	603,462
Charges for Services	13,765,221	27,014,729	30,680,983	13,954,480	19,457,913	(11,223,070)
Fines & Forfeitures	-	-	-	-	-	
Miscellaneous	11,927	5,150	5,150	16,917	27,694	22,544
Reimbursements	32,680	39,278	39,278	30,086	44,277	4,999
Use of Money & Property	8,055	5,000	5,000	2,950	9,154	4,154
Transfers In & Other Proceeds	-	39,082	44,392	-	55,486	11,094
Total Revenues & Transfers In	20,865,329	36,502,896	40,794,080	22,390,173	30,217,264	(10,576,816)
Expenditures & Transfers Out						
Personnel	\$ 14,363,053	\$ 24,356,865	\$ 26,298,703	\$ 15,679,515	\$ 20,521,854	\$ (5,776,850)
Contractuals	7,834,324	12,220,230	12,449,490	7,506,785	9,015,719	(3,433,771)
Debt Service	-	-	1,310	-	-	(1,310)
Commodities	313,120	631,998	636,298	231,306	420,858	(215,440)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	22,510,497	37,209,093	39,385,801	23,417,606	29,958,431	(9,427,370)
Net Change in Fund Balance	(1,645,168)	(706,197)	1,408,279	(1,027,433)	258,833	(20,004,187)
Actual Beginning Fund Balance	3,174,247	4,155,217	4,155,217	4,155,217	4,155,217	-
Ending Fund Balance	\$ 1,529,079	\$ 3,449,020	\$ 5,563,496	\$ 3,127,784	\$ 4,414,050	\$ (20,004,187)



Corrections Grants

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



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

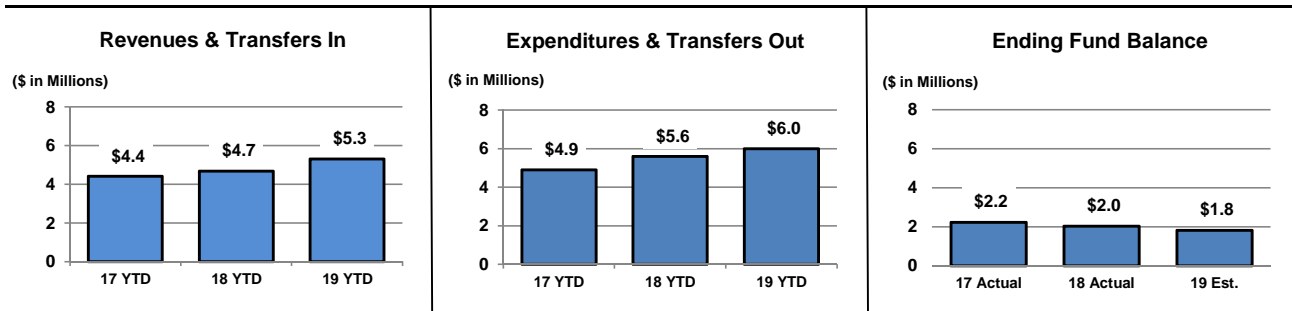
For the month ending September 30, 2019, with comparative actuals ending September 30, 2018

	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 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	7,704,104	8,990,781	10,048,442	6,862,248	7,611,110	(2,437,332)
Charges for Services	308,148	481,368	481,368	501,161	675,195	193,827
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	9,607	1,220	1,220	5	23	(1,197)
Reimbursements	17,268	16,284	16,284	16,663	18,318	2,034
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	836,031	825,000	825,000	333,645	333,645	(491,355)
Total Revenues & Transfers In	8,875,157	10,314,653	11,372,314	7,713,722	8,638,291	(2,734,023)
Expenditures & Transfers Out						
Personnel	\$ 5,795,063	\$ 9,521,759	\$ 10,455,360	\$ 5,942,534	\$ 7,761,884	\$ (2,693,476)
Contractuals	1,032,187	1,099,022	1,357,227	787,064	851,133	(506,093)
Debt Service	-	-	-	-	-	-
Commodities	439,419	133,616	221,398	148,114	183,530	(37,868)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	43,462	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	7,310,131	10,754,396	12,033,984	6,877,712	8,796,547	(3,237,437)
Net Change in Fund Balance	1,565,027	(439,743)	(661,670)	836,010	(158,256)	(5,971,460)
Actual Beginning Fund Balance	731,580	1,098,856	1,098,856	1,098,856	1,098,856	-
Ending Fund Balance	\$ 2,296,607	\$ 659,113	\$ 437,186	\$ 1,934,866	\$ 940,600	\$ (5,971,460)



Aging Grants

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



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

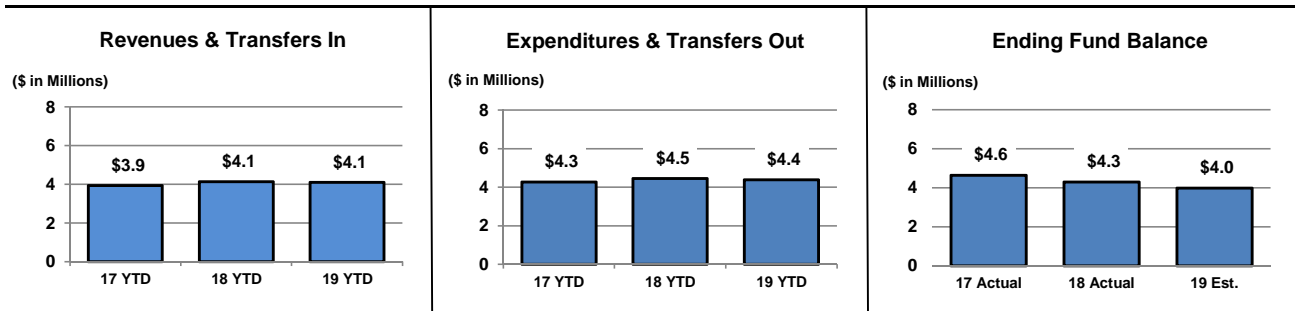
For the month ending September 30, 2019, with comparative actuals ending September 30, 2018

	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 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	4,178,271	6,768,602	6,778,102	5,114,960	6,059,189	(718,912)
Charges for Services	26,938	88,209	93,809	42,312	44,565	(49,244)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	65,825	40,758	40,758	8,508	43,509	2,752
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	414,936	414,936	414,936	148,707	381,363	(33,573)
Total Revenues & Transfers In	4,685,970	7,312,505	7,327,605	5,314,487	6,528,627	(798,978)
Expenditures & Transfers Out						
Personnel	\$ 1,353,239	\$ 2,335,009	\$ 2,341,009	\$ 1,420,053	\$ 1,871,724	\$ (469,285)
Contractuals	4,191,414	5,440,999	5,440,389	4,567,199	4,807,580	(632,809)
Debt Service	-	-	-	-	-	-
Commodities	14,684	45,130	54,840	11,800	18,853	(35,987)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	34,838	34,838	34,838	-	34,838	-
Total Expenditures & Transfers Out	5,594,175	7,855,977	7,871,077	5,999,052	6,732,995	(1,138,081)
Net Change in Fund Balance	(908,205)	(543,472)	(543,472)	(684,565)	(204,368)	(1,937,059)
Actual Beginning Fund Balance	2,221,791	2,025,837	2,025,837	2,025,837	2,025,837	-
Ending Fund Balance	\$ 1,313,586	\$ 1,482,365	\$ 1,482,365	\$ 1,341,272	\$ 1,821,469	\$ (1,937,059)



Health Grants

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



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

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

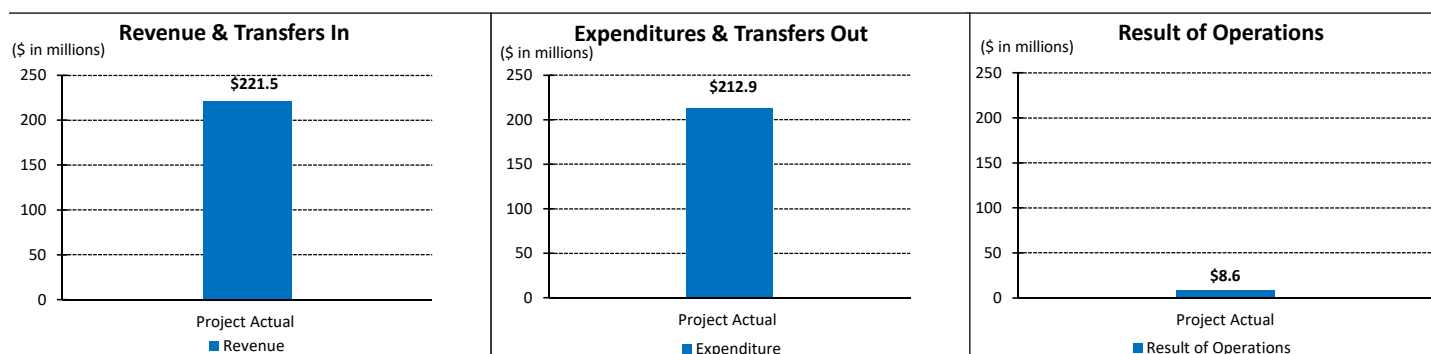
	2018 YTD			2019 YTD		
	Annual Budgeted Amounts			Annual Budgeted Amounts		
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2019	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	3,872,822	6,004,953	6,199,453	3,837,708	4,950,695	(1,248,758)
Charges for Services	242,539	341,322	341,322	261,587	314,953	(26,369)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	15,068	24,939	24,939	1,843	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	4,131,730	6,395,221	6,589,721	4,103,408	5,287,084	(1,302,637)
Expenditures & Transfers Out						
Personnel	\$ 3,251,806	\$ 5,283,175	\$ 5,338,775	\$ 3,246,131	\$ 4,256,403	\$ (1,082,372)
Contractuals	879,445	1,196,631	1,224,875	778,954	999,888	(224,987)
Debt Service	-	-	-	-	-	-
Commodities	243,782	582,396	658,051	326,978	304,250	(353,801)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	35,000	27,520	33,594	(1,406)
Transfers Out	75,621	500	500	500	500	-
Total Expenditures & Transfers Out	4,450,654	7,062,702	7,257,201	4,380,081	5,594,635	(1,662,567)
Net Change in Fund Balance	(318,923)	(667,481)	(667,481)	(276,673)	(307,550)	(2,965,203)
Actual Beginning Fund Balance	4,638,877	4,281,583	4,281,583	4,281,583	4,281,583	-
Ending Fund Balance	\$ 4,319,954	\$ 3,614,102	\$ 3,614,102	\$ 4,004,910	\$ 3,974,033	\$ (2,965,203)



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)

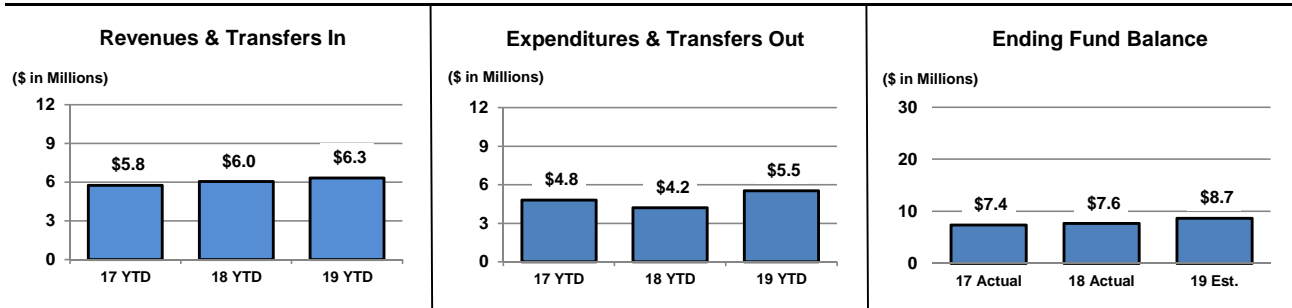
	Total Project				
	Budget		FY '05-FY '18 Amounts	FY 2019 Amounts	Total Amounts
	Original	Revised			
Revenues & transfers in					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Charges for service	-	-	8,480,087	418,817	\$ 8,898,904
Miscellaneous	-	-	562,658	9,117	\$ 571,775
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	427,934	221,917,445
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	417,386	\$ 5,606,238
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	\$ 1,327,978
Arena Capital Improvements	-	1,043,409	7,711,177	1,430,375	\$ 9,141,552
Total expenditures & transfers out	184,528,042	211,408,448	212,861,280	1,847,761	214,709,042
Ending fund balance			\$ 8,628,231		\$ 7,208,403



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 September 30, 2019, with comparative actuals ending September 30, 2018

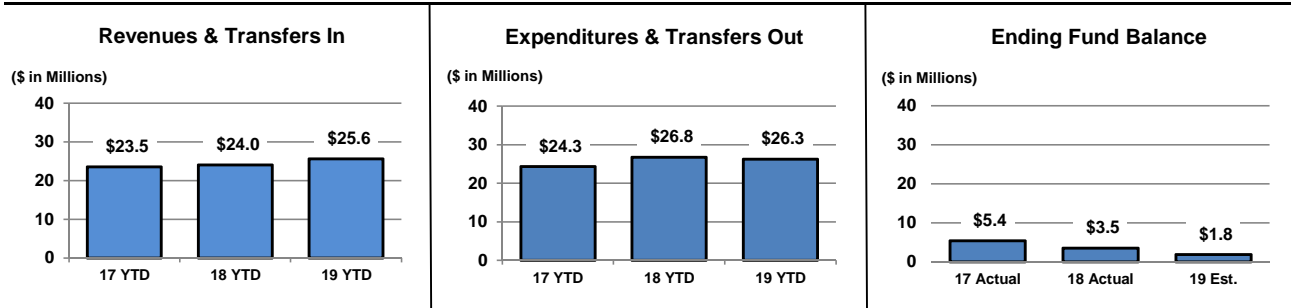
	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	88,964	89,575	89,575
Charges for Services	5,891,338	7,765,632	7,765,632	6,021,428	8,109,705	344,072
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	83,311	244,112	244,112	178,645	183,059	(61,053)
Reimbursements	64,183	44,988	44,988	32,135	43,648	(1,340)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	6,038,832	8,054,732	8,054,732	6,321,172	8,425,986	371,254
Expenditures & Transfers Out						
Personnel	\$ 698,910	\$ 1,057,948	\$ 1,057,948	\$ 734,652	\$ 965,855	\$ (92,093)
Contractuals	603,174	636,892	762,872	573,338	700,833	(62,038)
Debt Service	-	-	-	-	-	-
Commodities	2,335,060	3,400,522	3,299,243	2,360,952	3,022,427	(276,815)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	577,590	5,078,768	5,054,068	1,854,338	2,724,166	(2,329,902)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,214,734	10,174,130	10,174,130	5,523,280	7,413,281	(2,760,849)
Net Change in Fund Balance	1,824,098	(2,119,398)	(2,119,398)	797,892	1,012,705	(2,389,595)
Actual Beginning Fund Balance	7,378,279	7,647,030	7,647,030	7,647,030	7,647,030	-
Ending Fund Balance	\$ 9,202,377	\$ 5,527,632	\$ 5,527,632	\$ 8,444,922	\$ 8,659,735	\$ (2,389,595)



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)

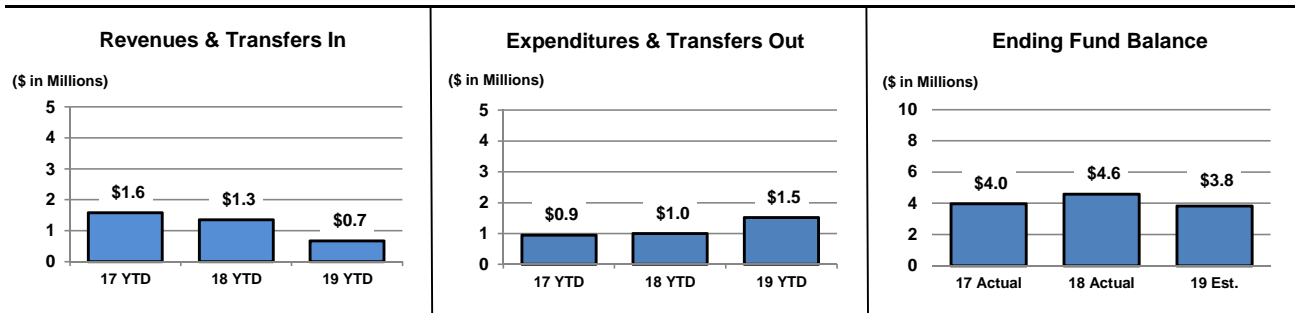
For the month ending September 30, 2019, with comparative actuals ending September 30, 2018

	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 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	23,964,934	35,420,151	35,420,151	25,577,002	34,761,306	(658,845)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	65,817	207,206	207,206	39,611	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	24,030,750	35,709,648	35,709,648	25,616,613	34,951,918	(757,730)
Expenditures & Transfers Out						
Personnel	\$ 201,948	\$ 417,072	\$ 417,073	\$ 158,041	\$ 198,685	\$ (218,387)
Contractuals	26,543,319	37,932,925	37,914,130	26,105,783	36,351,156	(1,562,974)
Debt Service	-	-	-	-	-	-
Commodities	8,423	-	18,795	18,795	25,730	6,935
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	26,753,689	38,349,997	38,349,998	26,282,618	36,575,572	(1,774,426)
Net Change in Fund Balance	(2,722,939)	(2,640,349)	(2,640,349)	(666,006)	(1,623,654)	(2,532,156)
Actual Beginning Fund Balance	5,403,082	3,469,744	3,469,744	3,469,744	3,469,744	-
Ending Fund Balance	\$ 2,680,143	\$ 829,395	\$ 829,395	\$ 2,803,738	\$ 1,846,090	\$ (2,532,156)



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 September 30, 2019, with comparative actuals ending September 30, 2018

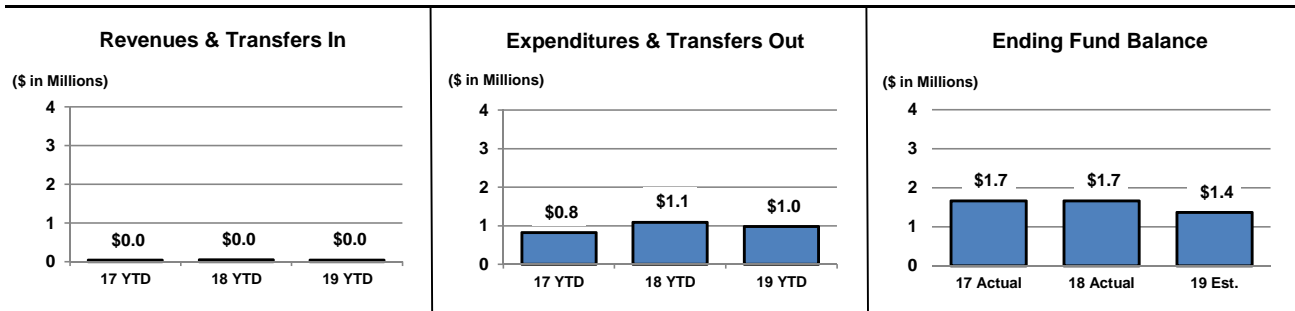
	2018 YTD			2019 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of Oct. 2019	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,346,963	1,000,000	1,000,000	660,424	914,130	(85,870)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	180	-	-	8,131	8,504	8,504
Reimbursements	2,389	13,437	13,437	844	2,470	(10,967)
Use of Money & Property	-	43,665	43,665	-	42,501	(1,164)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,349,532	1,057,102	1,057,102	669,400	967,604	(89,498)
Expenditures & Transfers Out						
Personnel	\$ 156,044	\$ 278,859	\$ 278,859	\$ 257,373	\$ 322,244	\$ 43,385
Contractuals	841,410	1,702,626	1,702,626	1,257,224	1,398,316	(304,310)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	997,453	1,981,485	1,981,485	1,514,597	1,720,560	(260,925)
Net Change in Fund Balance	352,079	(924,383)	(924,383)	(845,197)	(752,956)	(350,423)
Actual Beginning Fund Balance	3,969,395	4,580,372	4,580,372	4,580,372	4,580,372	-
Ending Fund Balance	\$ 4,321,474	\$ 3,655,989	\$ 3,655,989	\$ 3,735,175	\$ 3,827,416	\$ (350,423)



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 September 30, 2019, with comparative actuals ending September 30, 2018

	2018 YTD			2019 YTD		
	Annual Budgeted Amounts					
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of Oct. 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	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	18,936	19,025	19,025
Reimbursements	46,712	56,301	56,301	21,303	67,113	10,812
Use of Money & Property	-	11,772	11,772	-	5,725	(6,047)
Transfers In & Other Proceeds	-	1,150,514	1,150,514	-	1,107,458	(43,056)
Total Revenues & Transfers In	46,712	1,218,587	1,218,587	40,240	1,199,321	(19,266)
Expenditures & Transfers Out						
Personnel	\$ 73,675	\$ -	\$ 666	\$ 666	\$ 731	\$ 65
Contractuals	986,046	1,490,872	1,475,996	966,357	1,473,136	(2,860)
Debt Service	-	-	-	-	-	-
Commodities	27,697	15,000	29,210	17,863	25,454	(3,756)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,087,418	1,505,872	1,505,872	984,885	1,499,321	(6,551)
Net Change in Fund Balance	(1,040,706)	(287,285)	(287,285)	(944,646)	(300,000)	(25,817)
Actual Beginning Fund Balance	1,662,226	1,662,226	1,662,226	1,662,226	1,662,226	-
Ending Fund Balance	\$ 621,520	\$ 1,374,941	\$ 1,374,941	\$ 717,580	\$ 1,362,226	\$ (25,817)



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CAPITAL PROJECTS

2019 Quarter Financial | Report

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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, and is substantially completed as of October 2019.
- **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 \$1.8 million in project funding, of which \$1.5 million is committed and \$0.3 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 all funding is committed. 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 \$8.5 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 \$24.6 million, with \$22.8 million committed and \$1.8 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 \$66.2 million, with \$51.7 million committed and \$14.5 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	4,913	03/31/2020
		Annual Total		-	145,000	136,290	8,710	4,913	
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	-	-	-	-	TBD
Roads									
21516-231	R330 Aviation Pathway-Derby to Wichita	Construction	LST	1,345,500	645,500	432,302	213,198	-	09/30/2019
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	299,983	-	96,119	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	51,200	51,200	-	-	01/01/2021
21570-403	B482 Redeck Hydraulic btw 69th & 77th N	Construction	Bond	3,750	203,767	200,017	3,750	200,017	01/07/2020
Annual Total				2,769,990	1,779,879	1,467,931	311,948	296,136	
2016									
Facility									
12001-230	Repair EMS Post 8	Post-Construction & Occupancy	Cash	210,800	420,656	420,656	-	-	12/31/2018
Roads									
21002-230	R264 Improve Drainage County ROW 2016	Construction	Cash	500,000	448,838	448,838	-	102,541	09/30/2019
Annual Total				710,800	869,494	869,494	-	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	22,961	09/24/2018
12003-230	Construct New EMS Northeast Post	Post-Construction & Occupancy	Cash	1,465,799	1,465,799	932,786	533,013	13,748	03/31/2019
17001-230	Law Enforcement Training Center	Completed	Cash	5,500,000	6,126,222	5,847,017	279,205	21,273	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	330,080	05/01/2019
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	-	20,240	01/01/2021
21494-231	B485 151st St W over Ninnescah-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 Inspect&Engineering 2016+	Construction	LST	200,000	100,000	32,793	67,207	19,563	TBD
Annual Total				8,550,198	9,964,243	8,454,666	1,509,577	562,676	

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.	Completed	Cash	-	161,831	132,073	29,758	132,073	01/20/2019
17004-230	Jail Annex	Completed	Cash	-	1,026,981	933,485	93,496	126,940	12/22/2018
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	Completed	Cash	-	53,686	52,143	1,543	51,828	04/08/2019
91002-230	Replace Roofs County Owned Buildings-16	Ongoing	Cash	169,968	162,440	157,789	4,651	20,300	TBD
91005-230	Replace Parking Lots - County-owned prop	Ongoing	Cash	-	184,421	140,555	43,866	-	TBD
Roads									
21013-230	Cherese Woods Benefit District	Construction	Bond	-	333,000	239,899	93,101	220,173	03/01/2019
21486-231	North Junction Grants & RoW	Right Of Way Acquisition R/W	LST	-	500,000	-	500,000	-	12/31/2020
21488-231	R346 Paving of 61st St N 1/2 Mile	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	2,735,111	2,735,111	-	-	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									
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	785,589	748,180	37,409	-	05/01/2020
21532-231	B462 Bike/Ped Bridge/Repairs over WVCFC	Completed	Cash	1,500,000	3,911,653	3,726,683	184,970	2,089,413	12/31/2017
Annual Total				43,632,791	24,615,633	22,836,503	1,779,130	4,557,827	





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	29,000	1,721,000	22,980	08/01/2020
20002-230	Salt Storage Building at West Yard	Not Started	Cash	-	200,000	120,451	79,549	6,000	12/31/2019
33004-230	JDF Security Cam Record & View Upgrade	Design	Cash	-	786,860	687,460	99,400	-	12/31/2019
62001-230	ADA Compliance (from 2016 on)	Ongoing	Cash	712,132	1,079,558	610,228	469,330	323,727	12/31/2019
91006-230	ADF 1st Floor & Courthouse Space	Construction	Bond	-	6,714,688	4,917,138	1,797,550	1,412,022	02/28/2020
91007-230	Modernize ADF Elevators 6 & 8	Construction	Cash	-	232,379	135,941	96,438	68,121	12/31/2019
91008-230	Security Camera Upgrade/Standardization	Construction	Cash	-	570,200	521,565	48,635	66,127	12/31/2019
93001-230	County Administration Building	Not Started	Cash	-	3,000,000	46,609	2,953,391	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	Completed	LST	-	150,000	150,000	-	-	06/30/2019
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	82,275	217,725	-	01/09/2020
21501-231	R328 NW Bypass RoW Acquisition K-254 '17	Right Of Way Acquisition R/W	LST	661,000	975,000	975,000	-	325,000	12/31/2020
21502-231	R264 Improve Drainage County RoW 2017+	Construction	LST	500,000	1,500,000	992,104	507,896	379,101	TBD
21513-231	R331 Traffic Control Maint & Const-2016+	Construction	LST	1,100,000	2,200,000	2,177,992	22,008	533,821	TBD
21514-231	R175 Preventive Maintenance-2016+	Construction	LST	19,916,667	37,215,967	34,165,937	3,050,031	5,590,462	TBD
21515-231	R134 Utility Relocate Right of Way 2016+	Construction	LST	400,000	756,277	629,020	127,257	99,754	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	11,400	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	-	5,907	TBD
21478-231	B496 183rd W btwn 45th & 53rd N	Design	LST	-	100,000	92,355	7,645	4,618	TBD
21479-231	B495 247th W btwn 77th & 85th N	Design	LST	-	100,000	42,000	58,000	27,300	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	1,050,146	85,950	66,940	01/07/2020
21493-231	B488 215th St W btw 13th & 21st St N-17	Design	Bond	100,000	1,200,000	122,181	1,077,819	16,941	05/01/2020
21495-231	B484 95th St S btw Broadway & KTA-17	Design	Bond	100,000	2,208,200	1,715,704	492,496	18,039	01/01/2021
21498-231	B473 Broadway btw 117th & 125th N-17	Construction	Bond	1,700,000	1,500,000	1,320,813	179,187	5,000	06/01/2020
21505-231	B489 Hydraulic btw 111th & 119th St. S.	Design	LST	200,000	249,995	103,755	146,240	10,930	01/01/2022
Annual Total				25,999,799	66,227,925	51,680,336	14,547,589	9,253,923	
Total All Years				84,354,900	111,399,016	88,564,344	22,834,672	14,802,617	





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	6,829,885	4,957,024	1,872,861	106,920
	Sales Tx Road/Bridge	1,500,000	3,911,653	3,726,683	184,970	2,089,413
	Sales Tx Road/Bridge	68,192,995	64,717,849	57,102,584	7,615,264	8,150,752
	Sales Tx Road/Bridge	-	975,000	975,000	-	-
	Fire Dist Spec Equip	-	1,750,000	29,000	1,721,000	22,980
	Bldg & Equipment	257,740	-	-	-	-
	Bldg & Equipment	-	37,963,072	37,963,072	-	-
	Str Bdge & Oth Const	3,750	203,767	200,017	3,750	200,017
	Arena Construction	-	6,364,512	1,986,795	4,377,717	-
	Capital Improvements	-	8,317,036	6,426,385	1,890,651	2,592,963
	Capital Improvements	11,800,415	22,583,897	16,299,706	6,284,191	1,639,571
	Capital Improvements	37,784	725,043	590,510	134,533	167,905
Total All Funds		\$ 84,392,684	\$ 154,341,714	\$ 130,256,777	\$ 24,084,937	\$ 14,970,522
Summary Total by Project Type						
	Bridges	5,990,755	14,462,527	11,639,264	2,823,263	3,674,696
	Drainage	500,000	1,683,205	661,343	1,021,862	186,127
	Facility	11,095,939	75,009,410	60,627,645	14,381,765	2,953,810
	Roads	66,805,990	63,186,572	57,328,524	5,858,048	8,155,889
Total All Project Types		\$ 84,392,684	\$ 154,341,714	\$ 130,256,777	\$ 24,084,937	\$ 14,970,522

FUND STATEMENTS

2019 Quarter Financial | Report

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Fund Statements

Government-Wide Financial Statements

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

Highlights of the government-wide financial statements as of and for the period ending 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 58 and 59) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 60 and 61) for the General Fund, Federal/State Assistance Funds, Public Building Commission, Debt Service Fund and the Debt Proceeds Fund. These funds are considered major funds or are of particular interest. Information regarding the County's remaining governmental funds is combined into a single aggregated column and reported as other non-major governmental funds. Individual fund data for each of the other non-major governmental funds is presented in the form of Combining Financial Statements which may be found on pages 72-83 of this report.

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

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

September 30, 2019

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash, including investments	\$ 209,617,402	\$ 7,088,403	\$ 216,705,805
Receivables, net	101,984,115	120,000	102,104,115
Due from other agencies	356,783	-	356,783
Inventories, at cost	670,622	-	670,622
Prepaid items	2,252,089	-	2,252,089
Restricted assets:			
Cash, including investments	802,464	-	802,464
Capital assets:			
Land and construction in progress	49,619,271	14,468,733	64,088,004
Other capital assets, net of depreciation	368,644,515	126,142,939	494,787,454
Total assets	733,947,261	147,820,075	881,767,336
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	2,820,445	-	2,820,445
Accrued interest payable	873,426	-	873,426
Unearned revenue	43,758,037	-	43,758,037
Due to other entities	46,656	-	46,656
Noncurrent liabilities:			
Due within one year	9,071,626	-	9,071,626
Due in more than one year	296,881,869	-	296,881,869
Total liabilities	353,452,059	-	353,452,059
Deferred Inflows of Resources			
Deferred property tax revenue	164,897	-	164,897
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	8,611,662	-	8,611,662
Net Position			
Net investment in capital assets	329,451,957	-	329,451,957
Invested in capital assets	-	140,611,672	140,611,672
Restricted for:			
Capital improvements	15,636,146	-	15,636,146
Debt service	3,847,364	-	3,847,364
Federal/State assistance	7,850,674	-	7,850,674
Community development	2,645,586	-	2,645,586
Equipment and technology improvements	991,348	-	991,348
Fire protection	10,987,948	-	10,987,948
Court operations	2,519,537	-	2,519,537
Other purposes	13,241,638	-	13,241,638
Unrestricted (Deficit)	8,418,246	7,208,403	15,626,649
Total net position	\$ 395,590,444	\$ 147,820,075	\$ 543,410,519



SEDGWICK COUNTY, KANSAS

Statement of Activities

For the Nine Months Ended September 30, 2019

		Program Revenues		
			Operating	Capital
	Expenses	Charges for	Grants and	Grants and
		Services	Contributions	Contributions
Primary government:				
Governmental activities:				
General government	\$ 39,636,607	\$ 16,740,165	\$ 1,017	\$ -
Public safety	117,794,377	19,060,191	10,901,228	-
Public works	19,638,024	1,853,378	7,548,296	568,130
Health and welfare	41,162,827	15,242,469	18,408,578	-
Cultural and recreation	12,810,323	339,434	67,641	-
Community development	8,897,324	13,450	420,255	-
Interest on long-term debt	4,203,083	-	-	-
Total governmental activities	<u>244,142,565</u>	<u>53,249,087</u>	<u>37,347,015</u>	<u>568,130</u>
Business-type activities:				
Arena	4,117,763	304,117	-	-
Total business-type activities	<u>4,117,763</u>	<u>304,117</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 248,260,328</u>	<u>\$ 53,553,204</u>	<u>\$ 37,347,015</u>	<u>\$ 568,130</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
\$ (22,895,425)	\$ -	\$ (22,895,425)
(87,832,958)	-	(87,832,958)
(9,668,220)	-	(9,668,220)
(7,511,780)	-	(7,511,780)
(12,403,248)	-	(12,403,248)
(8,463,619)	-	(8,463,619)
(4,203,083)	-	(4,203,083)
(152,978,333)	-	(152,978,333)
-	(3,813,646)	(3,813,646)
-	(3,813,646)	(3,813,646)
(152,978,333)	(3,813,646)	(156,791,979)
172,372,575	-	172,372,575
22,469,429	-	22,469,429
2,647,113	-	2,647,113
11,248,883	-	11,248,883
208,738,000	-	208,738,000
55,759,667	(3,813,646)	51,946,021
339,830,777	151,633,721	491,464,498
\$ 395,590,444	\$ 147,820,075	\$ 543,410,519



SEDGWICK COUNTY, KANSAS

*Balance Sheet
Governmental Funds*

September 30, 2019

(with comparative totals for September 30, 2018)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
Assets:			
Cash, including investments	\$ 91,987,688	\$ 23,598,313	\$ 18,185
Restricted investment	-	-	802,464
Advance receivable	4,437,800	-	-
Due from other funds	-	-	-
Due from other agencies	2,649	12,782	-
Accounts receivable	352,233	1,048,285	-
Property tax receivable	116,632	-	-
Sales tax receivable	2,608,556	-	-
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	-	134,009	-
Total assets	\$ 103,407,573	\$ 24,793,389	\$ 88,431,603
Liabilities:			
Accounts payable	1,265,399	825,018	-
Due to other funds	-	-	-
Advance payable	-	-	-
Due to other entities	-	32,506	-
Total liabilities	1,265,399	857,524	-
Deferred Inflows of Resources:			
Deferred property tax revenue	116,632	-	-
Unavailable revenue - accounts receivable	-	-	-
Deferred lease receivable	-	-	87,610,954
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	116,632	-	87,610,954
Fund balances:			
Nonspendable:			
Inventories	\$ -	\$ 134,009	\$ -
Advance receivable	4,437,800	-	-
Notes receivable	702,033	-	-
Prepaid items	2,252,089	-	-
Restricted:			
General Government	4,494,884	-	-
Debt Service	-	-	18,185
Public Safety	-	2,643,096	-
Public Works	-	-	-
Health and Welfare	-	5,123,299	-
Culture and Recreation	-	-	-
Community Development	-	4,122,886	802,464
Capital Outlay	-	-	-
Committed:			
Public Safety	-	333,645	-
Capital Outlay	-	-	-
Health and Welfare	-	1,305,519	-
Assigned:			
General Government	4,485,520	-	-
Public Safety	-	1,278,185	-
Public Works	-	-	-
Health and Welfare	-	8,980,291	-
Community Development	-	14,935	-
Capital Outlay	-	-	-
Unassigned	85,653,216	-	-
Total fund balance	102,025,542	23,935,865	820,649
Total liabilities, deferred inflows of resources and fund balances	\$ 103,407,573	\$ 24,793,389	\$ 88,431,603



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2019	2018
\$ 401,674	\$ 4,910,989	\$ 65,227,437	\$ 186,144,286	\$ 166,312,899
-	-	-	802,464	780,886
-	-	-	4,437,800	5,238,136
-	793,053	-	793,053	685,909
-	-	341,352	356,783	51,242
-	-	1,664,664	3,065,182	2,840,307
16,650	-	31,615	164,897	171,472
-	-	2,608,558	5,217,114	4,985,115
-	-	-	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
-	-	363,609	497,618	525,469
<u>\$ 4,693,465</u>	<u>\$ 5,704,042</u>	<u>\$ 70,237,235</u>	<u>\$ 297,267,307</u>	<u>\$ 280,459,307</u>
-	-	667,455	2,757,872	2,895,590
-	-	793,053	793,053	685,909
-	-	4,437,800	4,437,800	5,238,136
-	-	14,150	46,656	43,175
-	-	5,912,458	8,035,381	8,862,810
16,650	-	31,615	164,897	171,472
-	-	1,146,269	1,146,269	485,564
-	-	-	87,610,954	90,108,843
4,275,141	-	-	4,275,141	4,798,462
<u>4,291,791</u>	<u>-</u>	<u>1,177,884</u>	<u>93,197,261</u>	<u>95,564,341</u>
\$ -	\$ -	\$ 363,609	\$ 497,618	\$ 525,469
-	-	-	4,437,800	5,238,136
-	-	-	702,033	936,044
-	-	-	2,252,089	2,329,793
-	-	2,628,279	7,123,163	6,697,157
401,674	-	25,790	445,649	898,857
-	-	16,679,921	19,323,017	19,533,284
-	-	2,614,855	2,614,855	4,036,798
-	-	2,503,543	7,626,842	8,781,444
-	-	69,037	69,037	24,129
-	-	1,867,778	6,793,128	6,804,959
-	5,704,042	15,636,146	21,340,188	15,912,194
-	-	2,544,689	2,878,334	2,026,977
-	-	8,909,827	8,909,827	5,394,856
-	-	-	1,305,519	1,156,812
-	-	-	4,485,520	4,717,574
-	-	414,928	1,693,113	2,008,798
-	-	678,409	678,409	509,192
-	-	-	8,980,291	6,946,496
-	-	-	14,935	7,873
-	-	9,015,190	9,015,190	4,076,115
-	-	(805,108)	84,848,108	77,469,199
<u>401,674</u>	<u>5,704,042</u>	<u>63,146,893</u>	<u>196,034,665</u>	<u>176,032,156</u>
<u>\$ 4,693,465</u>	<u>\$ 5,704,042</u>	<u>\$ 70,237,235</u>	<u>\$ 297,267,307</u>	<u>\$ 280,459,307</u>



SEDGWICK COUNTY, KANSAS

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

For the Nine Months Ended September 30, 2019
(with comparative totals for the nine months ended September 30, 2018)

	General Fund	Federal/State Assistance Fund	Public Building Commission Fund
Revenues			
Property taxes	\$ 117,263,448	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	12,432,889	-	-
Special assessments	-	-	-
Other taxes	282,699	6,097	-
Intergovernmental	350,667	26,775,999	-
Charges for services	9,991,371	15,003,992	437,917
Uses of money and property	9,741,664	2,970	1,446,741
Fines and forfeits	93,257	114,967	-
Licenses and permits	6,219,425	-	-
Other	2,034,951	122,796	-
Total revenues	<u>158,410,371</u>	<u>42,026,821</u>	<u>1,884,658</u>
Expenditures			
Current:			
General government	28,390,260	-	-
Public safety	73,139,120	7,874,622	-
Public works	666,246	-	-
Health and welfare	5,911,608	33,266,765	-
Cultural and recreation	10,208,793	-	-
Community development	1,515,545	547,007	-
Debt service:			
Principal	1,282	-	575,000
Interest and fiscal charges	93,456	-	1,916,479
Debt issuance costs	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>119,926,310</u>	<u>41,688,394</u>	<u>2,491,479</u>
Excess (deficiency) of revenues over (under) expenditures	<u>38,484,061</u>	<u>338,427</u>	<u>(606,821)</u>
Other financing sources (uses)			
Transfers from other funds	9,115	486,871	-
Transfers to other funds	(3,403,937)	(1,527)	-
Premium from issuance of general obligation bonds	-	-	-
Issuance of general obligation bonds	-	-	-
Proceeds from capital lease	-	-	-
Total other financing sources (uses)	<u>(3,394,822)</u>	<u>485,344</u>	<u>-</u>
Net change in fund balances	35,089,239	823,771	(606,821)
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>\$ 102,025,542</u>	<u>\$ 23,935,865</u>	<u>\$ 820,649</u>



Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2019	2018
\$ 14,448,148	\$ -	\$ 40,660,979	\$ 172,372,575	\$ 166,443,999
-	-	2,267,567	2,267,567	2,185,137
-	-	10,036,540	22,469,429	22,051,677
567,660	-	-	567,660	723,802
-	-	90,750	379,546	358,379
126,198	-	10,675,207	37,928,071	35,412,819
-	-	18,900,431	44,333,711	43,279,887
-	42,870	14,638	11,248,883	6,267,289
-	-	-	208,224	162,039
-	-	14,093	6,233,518	6,183,590
-	-	316,357	2,474,104	4,764,322
15,142,006	42,870	82,976,562	300,483,288	287,832,940
-	-	3,922,114	32,312,374	31,618,005
-	-	32,868,950	113,882,692	110,009,577
-	-	9,165,082	9,831,328	10,410,660
-	-	3,739,662	42,918,035	41,537,070
-	-	4,319	10,213,112	8,113,099
-	-	6,008,254	8,070,806	15,472,488
15,188,718	-	183,570	15,948,570	40,500,983
3,695,671	-	8,704	5,714,310	7,085,958
-	270	-	270	80,257
-	-	13,883,426	13,883,426	15,707,844
18,884,389	270	69,784,081	252,774,923	280,535,941
(3,742,383)	42,600	13,192,481	47,708,365	7,296,999
1,549,011	470	5,030,207	7,075,674	13,630,654
-	(1,565,151)	(2,105,059)	(7,075,674)	(13,630,654)
-	-	-	-	77,621
-	-	-	-	3,605,000
-	-	993,879	993,879	-
1,549,011	(1,564,681)	3,919,027	993,879	3,682,621
(2,193,372)	(1,522,081)	17,111,508	48,702,244	10,979,620
2,595,046	7,226,123	46,035,385	147,332,421	165,052,536
\$ 401,674	\$ 5,704,042	\$ 63,146,893	\$ 196,034,665	\$ 176,032,156



SEDGWICK COUNTY, KANSAS

Statement of Net Position Proprietary Funds September 30, 2019

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
<u>Assets</u>		
Current assets:		
Cash, including investments	\$ 7,088,403	\$ 23,473,116
Accounts receivable	120,000	901
Inventories, at cost	-	173,004
Total current assets	7,208,403	23,647,021
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	30,847,913
Construction in progress	1,430,375	-
Less accumulated depreciation	(47,694,820)	(29,112,202)
Total capital assets (net of accumulated depreciation)	140,611,672	10,095,645
Total assets	147,820,075	33,742,666
<u>Liabilities</u>		
Current liabilities:		
Accounts payable	-	62,573
Estimated claims costs payable	-	2,828,600
Total current liabilities	-	2,891,173
Noncurrent liabilities:		
Estimated claims costs payable	-	921,500
Total liabilities	-	3,812,673
<u>Net position</u>		
Investment in capital assets	140,611,672	10,095,645
Unrestricted	7,208,403	19,834,348
Total net position	147,820,075	29,929,993
Total liabilities and net position	\$ 147,820,075	\$ 33,742,666



SEDGWICK COUNTY, KANSAS

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

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
Operating revenues:		
Charges for services	\$ 295,000	\$ 32,258,854
Other revenue	9,117	211,590
Total operating revenues	<u>304,117</u>	<u>32,470,444</u>
Operating expenses:		
Salaries and benefits	-	1,105,661
Contractual services	417,387	2,054,675
Utilities	-	50,471
Supplies and fuel	-	2,208,287
Administrative charges	-	138,631
Depreciation expense	3,700,376	1,778,732
Claims expense	-	26,635,483
Total operating expenses	<u>4,117,763</u>	<u>33,982,669</u>
Operating loss	<u>(3,813,646)</u>	<u>(1,512,225)</u>
Nonoperating revenues:		
Total nonoperating revenues	<u>-</u>	<u>174,066</u>
Income loss before transfers	(3,813,646)	(1,338,159)
Transfers:		
Transfers from other funds	-	-
Transfers to other funds	<u>-</u>	<u>-</u>
Change in net position	(3,813,646)	(1,338,159)
Net position, beginning of year	<u>151,633,721</u>	<u>31,268,152</u>
Net position, end of period	<u>\$ 147,820,075</u>	<u>\$ 29,929,993</u>



SEDGWICK COUNTY, KANSAS

Combining Balance Sheet Nonmajor Governmental Funds September 30, 2019

(with comparative totals for September 30, 2018)

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals	
				2019	2018
Assets:					
Cash, including investments	\$ 29,865,264	\$ 25,790	\$ 35,336,383	\$ 65,227,437	\$ 52,485,620
Due from other agencies	-	-	341,352	341,352	45,211
Accounts receivable	1,664,664	-	-	1,664,664	1,524,674
Property tax receivable	31,615	-	-	31,615	29,689
Sales tax receivable	-	-	2,608,558	2,608,558	2,492,558
Inventories, at cost	363,609	-	-	363,609	434,689
Total assets	\$ 31,925,152	\$ 25,790	\$ 38,286,293	\$ 70,237,235	\$ 57,012,441
Liabilities:					
Accounts payable	368,070	-	299,385	667,455	882,016
Due to other funds	-	-	793,053	793,053	685,909
Advance payable	-	-	4,437,800	4,437,800	5,238,136
Due to other entities	14,150	-	-	14,150	20,301
Total liabilities	382,220	-	5,530,238	5,912,458	6,826,362
Deferred Inflows of Resources:					
Deferred property tax revenue	31,615	-	-	31,615	29,689
Unavailable revenue - accounts receivable	1,146,269	-	-	1,146,269	485,564
Total deferred inflows of resources	1,177,884	-	-	1,177,884	515,253
Fund balances:					
Nonspendable:					
Inventories	\$ 363,609	\$ -	\$ -	\$ 363,609	\$ 434,689
Restricted:					
General Government	2,628,279	-	-	2,628,279	2,274,991
Debt Service	-	25,790	-	25,790	25,790
Public Safety	16,679,921	-	-	16,679,921	16,603,740
Public Works	2,614,855	-	-	2,614,855	4,036,798
Health and Welfare	2,503,543	-	-	2,503,543	2,434,696
Culture and Recreation	69,037	-	-	69,037	24,129
Community Development	1,867,778	-	-	1,867,778	1,712,175
Capital Outlay	-	-	15,636,146	15,636,146	10,839,875
Committed:					
Public Safety	2,544,689	-	-	2,544,689	1,172,388
Capital Outlay	-	-	8,909,827	8,909,827	5,394,856
Assigned:					
Public Works	678,409	-	-	678,409	509,192
Public Safety	414,928	-	-	414,928	831,799
Capital Outlay	-	-	9,015,190	9,015,190	4,076,115
Unassigned	-	-	(805,108)	(805,108)	(700,407)
Total fund balance	30,365,048	25,790	32,756,055	63,146,893	49,670,826
Total liabilities, deferred inflows of resources and fund balances	\$ 31,925,152	\$ 25,790	\$ 38,286,293	\$ 70,237,235	\$ 57,012,441



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SEDGWICK COUNTY, KANSAS

Combining Balance Sheet Nonmajor Governmental Funds - Special Revenue Funds September 30, 2019 (with comparative totals for September 30, 2018)

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Assets:				
Cash, including investments	\$ 1,867,778	\$ 1,182,282	\$ 2,563,909	\$ 1,308,125
Accounts receivable	-	-	1,628,947	-
Property tax receivable	15,470	4,068	5,983	3,287
Inventories, at cost	-	-	363,609	-
Total assets	\$ 1,883,248	\$ 1,186,350	\$ 4,562,448	\$ 1,311,412
Liabilities:				
Accounts payable	-	1,955	86,970	36,723
Due to other entities	-	-	-	-
Total liabilities	-	1,955	86,970	36,723
Deferred Inflows of Resources:				
Deferred property tax revenue	15,470	4,068	5,983	3,287
Unavailable revenue - accounts receivable	-	-	1,146,269	-
Total deferred inflows of resources	15,470	4,068	1,152,252	3,287
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ 363,609	\$ -
Restricted:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	1,180,327	-	1,271,402
Culture and Recreation	-	-	-	-
Community Development	1,867,778	-	-	-
Committed:				
Public Safety	-	-	2,544,689	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	414,928	-
Unassigned	-	-	-	-
Total fund balance	1,867,778	1,180,327	3,323,226	1,271,402
Total liabilities, deferred inflows of resources and fund balances	\$ 1,883,248	\$ 1,186,350	\$ 4,562,448	\$ 1,311,412



Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 2,248,522	\$ 195,229	\$ 864,377	\$ 73,110	\$ 3,175,569	\$ 2,458,632
350	25,751	88	-	-	-
2,106	701	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,250,978</u>	<u>\$ 221,681</u>	<u>\$ 864,465</u>	<u>\$ 73,110</u>	<u>\$ 3,175,569</u>	<u>\$ 2,458,632</u>
4,446	584	21,873	4,073	49,593	109,157
14,150	-	-	-	-	-
<u>18,596</u>	<u>584</u>	<u>21,873</u>	<u>4,073</u>	<u>49,593</u>	<u>109,157</u>
2,106	701	-	-	-	-
-	-	-	-	-	-
<u>2,106</u>	<u>701</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	3,125,976	2,349,475
2,014,248	-	600,607	-	-	-
-	-	-	-	-	-
-	-	-	69,037	-	-
-	-	-	-	-	-
-	-	-	-	-	-
216,028	220,396	241,985	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,230,276</u>	<u>220,396</u>	<u>842,592</u>	<u>69,037</u>	<u>3,125,976</u>	<u>2,349,475</u>
<u>\$ 2,250,978</u>	<u>\$ 221,681</u>	<u>\$ 864,465</u>	<u>\$ 73,110</u>	<u>\$ 3,175,569</u>	<u>\$ 2,458,632</u>

(Continued)



SEDGWICK COUNTY, KANSAS

Combining Balance Sheet (continued)
Nonmajor Governmental Funds - Special Revenue Funds
September 30, 2019
(with comparative totals for September 30, 2018)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Assets				
Cash, including investments	\$ 51,814	\$ 1,661,360	\$ 170,062	\$ 46,460
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
Total assets	<u>\$ 51,814</u>	<u>\$ 1,661,360</u>	<u>\$ 170,062</u>	<u>\$ 46,460</u>
Liabilities:				
Accounts payable	-	24,429	-	-
Due to other entities	-	-	-	-
Total liabilities	<u>-</u>	<u>24,429</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources:				
Deferred property tax revenue	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ -	\$ -
Restricted:				
General Government	-	1,636,931	-	-
Public Safety	-	-	170,062	46,460
Public Works	-	-	-	-
Health and Welfare	51,814	-	-	-
Culture and Recreation	-	-	-	-
Community Development	-	-	-	-
Committed:				
Public Safety	-	-	-	-
Assigned:				
Public Works	-	-	-	-
Public Safety	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>51,814</u>	<u>1,636,931</u>	<u>170,062</u>	<u>46,460</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 51,814</u>	<u>\$ 1,661,360</u>	<u>\$ 170,062</u>	<u>\$ 46,460</u>



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2019	2018
\$ 991,401	\$ 10,976,897	\$ 29,737	\$ 29,865,264	\$ 29,043,496
-	9,528	-	1,664,664	1,524,674
-	-	-	31,615	29,689
-	-	-	363,609	434,689
<u>\$ 991,401</u>	<u>\$ 10,986,425</u>	<u>\$ 29,737</u>	<u>\$ 31,925,152</u>	<u>\$ 31,032,548</u>
53	28,015	199	368,070	462,397
-	-	-	14,150	20,301
<u>53</u>	<u>28,015</u>	<u>199</u>	<u>382,220</u>	<u>482,698</u>
-	-	-	31,615	29,689
-	-	-	1,146,269	485,564
-	-	-	1,177,884	515,253
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ 363,609	\$ 434,689
991,348	-	-	2,628,279	2,274,991
-	10,958,410	29,538	16,679,921	16,603,740
-	-	-	2,614,855	4,036,798
-	-	-	2,503,543	2,434,696
-	-	-	69,037	24,129
-	-	-	1,867,778	1,712,175
-	-	-	2,544,689	1,172,388
-	-	-	678,409	509,192
-	-	-	414,928	831,799
-	-	-	-	-
<u>991,348</u>	<u>10,958,410</u>	<u>29,538</u>	<u>30,365,048</u>	<u>30,034,597</u>
<u>\$ 991,401</u>	<u>\$ 10,986,425</u>	<u>\$ 29,737</u>	<u>\$ 31,925,152</u>	<u>\$ 31,032,548</u>



SEDGWICK COUNTY, KANSAS

Combining Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2019
(with comparative totals for September 30, 2018)

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Assets				
Cash, including investments	\$ -	\$ 3,240	\$ 13,285,872	\$ 85,555
Due from other agencies	-	-	632	-
Sales tax receivable	-	-	2,608,558	-
Total assets	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 15,895,062</u>	<u>\$ 85,555</u>
Liabilities:				
Accounts payable	12,055	-	258,916	-
Due to other funds	793,053	-	-	-
Advance payable	-	-	-	-
Total liabilities	<u>805,108</u>	<u>-</u>	<u>258,916</u>	<u>-</u>
Deferred Inflows of Resources:				
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted:				
Capital Outlay	\$ -	\$ -	\$ 15,636,146	\$ -
Committed:				
Capital Outlay	-	3,240	-	-
Assigned:				
Capital Outlay	-	-	-	85,555
Unassigned	(805,108)	-	-	-
Total fund balance	<u>(805,108)</u>	<u>3,240</u>	<u>15,636,146</u>	<u>85,555</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ 15,895,062</u>	<u>\$ 85,555</u>



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2019	2018
\$ 45,623	\$ 13,013,932	\$ 5,951,935	\$ 2,950,226	\$ 35,336,383	\$ 23,416,334
-	340,720	-	-	341,352	45,211
-	-	-	-	2,608,558	2,492,558
<u>\$ 45,623</u>	<u>\$ 13,354,652</u>	<u>\$ 5,951,935</u>	<u>\$ 2,950,226</u>	<u>\$ 38,286,293</u>	<u>\$ 25,954,103</u>
-	10,265	169	17,980	299,385	419,619
-	-	-	-	793,053	685,909
-	4,437,800	-	-	4,437,800	5,238,136
-	4,448,065	169	17,980	5,530,238	6,343,664
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 15,636,146	\$ 10,839,875
-	8,906,587	-	-	8,909,827	5,394,856
45,623	-	5,951,766	2,932,246	9,015,190	4,076,115
-	-	-	-	(805,108)	(700,407)
<u>45,623</u>	<u>8,906,587</u>	<u>5,951,766</u>	<u>2,932,246</u>	<u>32,756,055</u>	<u>19,610,439</u>
<u>\$ 45,623</u>	<u>\$ 13,354,652</u>	<u>\$ 5,951,935</u>	<u>\$ 2,950,226</u>	<u>\$ 38,286,293</u>	<u>\$ 25,954,103</u>



SEDGWICK COUNTY, KANSAS

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

	Special Revenue Funds	Fire District Debt Service	Capital Projects Funds	Totals	
				2019	2018
Revenues					
Property taxes	\$ 40,660,979	\$ -	\$ -	\$ 40,660,979	\$ 39,053,468
Emergency telephone services taxes	2,267,567	-	-	2,267,567	2,185,137
Sales taxes	-	-	10,036,540	10,036,540	8,689,918
Other taxes	90,750	-	-	90,750	60,451
Intergovernmental	6,757,724	-	3,917,483	10,675,207	9,901,212
Charges for services	18,900,431	-	-	18,900,431	17,354,615
Uses of money and property	14,638	-	-	14,638	13,056
Licenses and permits	14,093	-	-	14,093	39,503
Other	137,756	-	178,601	316,357	459,111
Total revenues	68,843,938	-	14,132,624	82,976,562	77,887,678
Expenditures					
Current:					
General government	3,922,114	-	-	3,922,114	3,921,887
Public safety	32,868,950	-	-	32,868,950	32,094,020
Public works	9,165,082	-	-	9,165,082	8,684,847
Health and welfare	3,739,662	-	-	3,739,662	3,896,302
Culture and recreation	4,319	-	-	4,319	4,018
Community development	6,008,254	-	-	6,008,254	5,890,444
Debt service:					
Principal	183,570	-	-	183,570	205,983
Interest and fiscal charges	8,704	-	-	8,704	11,561
Capital outlay	-	-	13,883,426	13,883,426	15,707,844
Total expenditures	55,900,655	-	13,883,426	69,784,081	70,416,906
Excess (deficiency) of revenues over (under) expenditures	12,943,283	-	249,198	13,192,481	7,470,772
Other financing sources (uses)					
Transfers from other funds	6,070	-	5,024,137	5,030,207	7,294,101
Transfers to other funds	(2,017,437)	-	(87,622)	(2,105,059)	(4,097,969)
Proceeds from capital lease	-	-	993,879	993,879	-
Total other financing sources (uses)	(2,011,367)	-	5,930,394	3,919,027	3,196,132
Net change in fund balances	10,931,916	-	6,179,592	17,111,508	10,666,904
Fund balances, beginning of year	19,433,132	25,790	26,576,463	46,035,385	39,003,922
Fund balances, end of period	\$ 30,365,048	\$ 25,790	\$ 32,756,055	\$ 63,146,893	\$ 49,670,826



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SEDGWICK COUNTY, KANSAS

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

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Revenues				
Property taxes	\$ 7,866,532	\$ 2,597,611	\$ 5,432,298	\$ 2,284,409
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	130,832	-	-
Charges for services	-	-	11,308,815	-
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	20	1,793	130
Total revenues	<u>7,866,532</u>	<u>2,728,463</u>	<u>16,742,906</u>	<u>2,284,539</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	14,263,429	-
Public works	-	-	-	-
Health and welfare	-	2,244,491	-	1,495,171
Culture and recreation	-	-	-	-
Community development	6,008,254	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>6,008,254</u>	<u>2,244,491</u>	<u>14,263,429</u>	<u>1,495,171</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,858,278</u>	<u>483,972</u>	<u>2,479,477</u>	<u>789,368</u>
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	(63,718)
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(63,718)</u>
Net change in fund balances	1,858,278	483,972	2,479,477	725,650
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>\$ 1,867,778</u>	<u>\$ 1,180,327</u>	<u>\$ 3,323,226</u>	<u>\$ 1,271,402</u>



Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 3,828,360	\$ 364,452	\$ -	\$ -	\$ -	\$ -
-	-	-	-	2,267,567	-
-	-	-	38,936	-	-
3,630,813	-	-	-	-	2,964,754
61,300	78,050	1,536,663	-	-	910,822
-	-	-	-	-	-
9,750	-	73	-	-	-
50,525	-	45	-	52,824	9
<u>7,580,748</u>	<u>442,502</u>	<u>1,536,781</u>	<u>38,936</u>	<u>2,320,391</u>	<u>3,875,585</u>
-	-	-	-	-	-
-	-	-	-	1,899,741	4,273,796
7,193,349	364,605	1,607,128	-	-	-
-	-	-	-	-	-
-	-	-	4,319	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>7,193,349</u>	<u>364,605</u>	<u>1,607,128</u>	<u>4,319</u>	<u>1,899,741</u>	<u>4,273,796</u>
<u>387,399</u>	<u>77,897</u>	<u>(70,347)</u>	<u>34,617</u>	<u>420,650</u>	<u>(398,211)</u>
6,070	-	-	-	-	-
(200,000)	-	-	-	-	-
(193,930)	-	-	-	-	-
193,469	77,897	(70,347)	34,617	420,650	(398,211)
<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>\$ 2,230,276</u>	<u>\$ 220,396</u>	<u>\$ 842,592</u>	<u>\$ 69,037</u>	<u>\$ 3,125,976</u>	<u>\$ 2,349,475</u>



SEDGWICK COUNTY, KANSAS

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

Nonmajor Special Revenue Funds

For the Nine Months Ended September 30, 2019

(with comparative totals for the nine months ended September 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	51,814	-	-	-
Intergovernmental	-	31,325	-	-
Charges for services	-	3,928,800	4,348	30,683
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	3,049	-	-
Total revenues	51,814	3,963,174	4,348	30,683
Expenditures				
Current:				
General government	-	3,234,303	-	-
Public safety	-	-	-	34,662
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	-	3,234,303	-	34,662
Excess (deficiency) of revenues over (under) expenditures	51,814	728,871	4,348	(3,979)
Other financing (uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total other financing (uses)	-	-	-	-
Net change in fund balances	51,814	728,871	4,348	(3,979)
Fund balances, beginning of year	-	908,060	165,714	50,439
Fund balances, end of period	\$ 51,814	\$ 1,636,931	\$ 170,062	\$ 46,460



Elected Official Land Technology Fund	Fire District Operating	Fire District Research and Development	Totals	
			2019	2018
\$ -	\$ 18,287,317	\$ -	\$ 40,660,979	\$ 39,053,468
-	-	-	2,267,567	2,185,137
-	-	-	90,750	60,451
-	-	-	6,757,724	6,954,219
658,293	382,657	-	18,900,431	17,354,615
14,638	-	-	14,638	13,056
-	4,270	-	14,093	39,503
-	29,361	-	137,756	223,733
672,931	18,703,605	-	68,843,938	65,884,182
687,811	-	-	3,922,114	3,921,887
-	12,397,322	-	32,868,950	32,094,020
-	-	-	9,165,082	8,684,847
-	-	-	3,739,662	3,896,302
-	-	-	4,319	4,018
-	-	-	6,008,254	5,890,444
-	183,570	-	183,570	205,983
-	8,704	-	8,704	11,561
687,811	12,589,596	-	55,900,655	54,709,062
(14,880)	6,114,009	-	12,943,283	11,175,120
-	-	-	6,070	6,678
(3,719)	(1,750,000)	-	(2,017,437)	(474,245)
(3,719)	(1,750,000)	-	(2,011,367)	(467,567)
(18,599)	4,364,009	-	10,931,916	10,707,553
1,009,947	6,594,401	29,538	19,433,132	19,327,044
\$ 991,348	\$ 10,958,410	\$ 29,538	\$ 30,365,048	\$ 30,034,597



SEDGWICK COUNTY, KANSAS

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

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Revenues				
Sales taxes	\$ -	\$ -	\$ 10,036,540	\$ -
Special assessments	-	-	-	-
Intergovernmental	-	-	3,917,483	-
Other revenue	40,515	-	-	-
Total revenues	40,515	-	13,954,023	-
Expenditures				
Capital outlay	-	200,017	8,806,759	-
Total expenditures	-	200,017	8,806,759	-
(Deficiency) of revenues (under) expenditures	40,515	(200,017)	5,147,264	-
Other financing sources (uses)				
Transfers from other funds	3,546	200,017	55,669	-
Transfers to other funds	(470)	-	-	(76,070)
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	3,076	200,017	55,669	(76,070)
Net change in fund balances	43,591	-	5,202,933	(76,070)
Fund balances (deficits), beginning of year	(848,699)	3,240	10,433,213	161,625
Fund balances (deficits), end of period	\$ (805,108)	\$ 3,240	\$ 15,636,146	\$ 85,555



Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2019	2018
\$ -	\$ -	\$ -	\$ -	\$ 10,036,540	\$ 8,689,918
-	-	-	-	-	131,207
-	-	-	-	3,917,483	2,946,993
-	138,086	-	-	178,601	235,378
-	138,086	-	-	14,132,624	12,003,496
-	3,630,157	229,634	1,016,859	13,883,426	15,707,844
-	3,630,157	229,634	1,016,859	13,883,426	15,707,844
-	(3,492,071)	(229,634)	(1,016,859)	249,198	(3,704,348)
-	2,944,905	70,000	1,750,000	5,024,137	7,287,423
-	(5,686)	(5,396)	-	(87,622)	(3,623,724)
-	-	-	993,879	993,879	-
-	2,939,219	64,604	2,743,879	5,930,394	3,663,699
-	(552,852)	(165,030)	1,727,020	6,179,592	(40,649)
45,623	9,459,439	6,116,796	1,205,226	26,576,463	19,651,088
<u>\$ 45,623</u>	<u>\$ 8,906,587</u>	<u>\$ 5,951,766</u>	<u>\$ 2,932,246</u>	<u>\$ 32,756,055</u>	<u>\$ 19,610,439</u>



SEDGWICK COUNTY, KANSAS

Combining Statement of Net Position Internal Service Funds September 30, 2019 (with comparative totals for September 30, 2018)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
Assets			
Current assets:			
Cash, including investments	\$ 12,850,816	\$ 5,286,675	\$ 4,861,401
Accounts receivable	901	-	-
Inventories, at cost	173,004	-	-
Total current assets	13,024,721	5,286,675	4,861,401
Noncurrent assets:			
Capital assets:			
Land	40,580	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	30,786,681	-	-
Less accumulated depreciation	(29,050,970)	-	-
Total capital assets (net of accumulated depreciation)	10,095,645	-	-
Total assets	23,120,366	5,286,675	4,861,401
Liabilities			
Current liabilities:			
Accounts payable	14,218	6,820	40,291
Estimated claims costs payable	-	2,100,000	728,600
Total current liabilities	14,218	2,106,820	768,891
Noncurrent liabilities:			
Estimated claims costs payable	-	-	921,500
Total liabilities	14,218	2,106,820	1,690,391
Net position			
Investment in capital assets	10,095,645	-	-
Unrestricted	13,010,503	3,179,855	3,171,010
Total net position	23,106,148	3,179,855	3,171,010
Total liabilities and net position	\$ 23,120,366	\$ 5,286,675	\$ 4,861,401



Risk Management Reserve	Totals	
	2019	2018
\$ 474,224	\$ 23,473,116	\$ 23,839,723
-	901	546
-	173,004	180,443
474,224	23,647,021	24,020,712
-	40,580	40,580
-	8,319,354	8,319,354
61,232	30,847,913	30,436,552
(61,232)	(29,112,202)	(27,387,426)
-	10,095,645	11,409,060
474,224	33,742,666	35,429,772
1,244	62,573	281,906
-	2,828,600	2,755,000
1,244	2,891,173	3,036,906
-	921,500	385,300
1,244	3,812,673	3,422,206
-	10,095,645	11,409,060
472,980	19,834,348	20,598,506
472,980	29,929,993	32,007,566
\$ 474,224	\$ 33,742,666	\$ 35,429,772



SEDGWICK COUNTY, KANSAS

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

For the Nine Months Ended September 30, 2019
(with comparative totals for the nine months ended September 30, 2018)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
Operating revenues:			
Charges for services	\$ 6,021,428	\$ 25,577,002	\$ 660,424
Other revenue	122,764	39,611	8,975
Total operating revenues	<u>6,144,192</u>	<u>25,616,613</u>	<u>669,399</u>
Operating expenses:			
Salaries and benefits	707,565	149,864	247,965
Contractual services	301,664	777,660	62,486
Utilities	50,471	-	-
Supplies and fuel	2,176,980	13,628	-
Administrative charges	138,631	-	-
Depreciation	1,778,732	-	-
Claims expense	-	25,338,123	1,195,658
Other	10,729	-	-
Total operating expenses	<u>5,164,772</u>	<u>26,279,275</u>	<u>1,506,109</u>
Operating loss	<u>979,420</u>	<u>(662,662)</u>	<u>(836,710)</u>
Nonoperating revenues:			
Gain on sale of assets	174,066	-	-
Total nonoperating revenues	<u>174,066</u>	<u>-</u>	<u>-</u>
Income (loss) before transfers	1,153,486	(662,662)	(836,710)
Transfers			
Transfers from other funds	-	-	-
Transfers to other funds	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	1,153,486	(662,662)	(836,710)
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>\$ 23,106,148</u>	<u>\$ 3,179,855</u>	<u>\$ 3,171,010</u>



Risk Management Reserve	Totals	
	2019	2018
\$ -	\$ 32,258,854	\$ 31,203,235
40,240	211,590	182,617
40,240	32,470,444	31,385,852
267	1,105,661	1,088,977
912,865	2,054,675	1,889,533
-	50,471	49,650
17,679	2,208,287	2,190,603
-	138,631	135,686
-	1,778,732	1,902,225
101,702	26,635,483	26,452,706
-	10,729	58,016
1,032,513	33,982,669	33,767,396
(992,273)	(1,512,225)	(2,381,544)
-	174,066	79,975
-	174,066	79,975
(992,273)	(1,338,159)	(2,301,569)
-	-	-
-	-	-
(992,273)	(1,338,159)	(2,301,569)
1,465,253	31,268,152	34,309,135
\$ 472,980	\$ 29,929,993	\$ 32,007,566



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