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Executive Summary

At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the first three months of fiscal year 2015 ending March 31, 2015. 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 year-to-date and year-end 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).

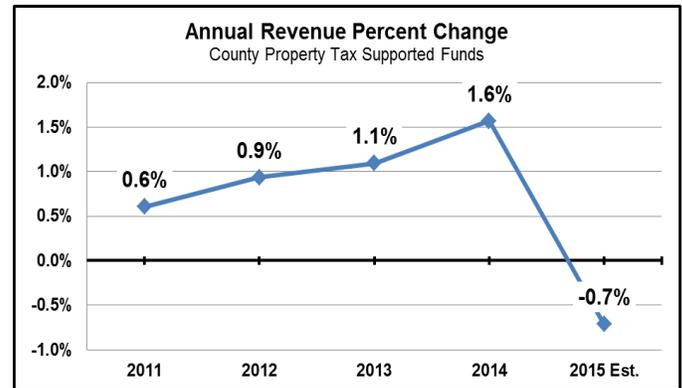
Faced with the "new normal" fiscal reality in which falling or marginally increasing revenue collections challenge the long-term financial sustainability of the organization, Sedgwick County eliminated \$10.3 million in expenditures through the 2012 budget process and \$7.3 million for the 2013 fiscal year. Balancing the 2014 budget required additional expenditure reductions of \$2.7 million. Upon adoption of the 2015 budget, Sedgwick County eliminated \$3.4 million in expenditures and added about \$400,000 in new revenue. Financial challenges are anticipated in the long-term forecast due to modest revenue growth and 2014 State legislative action that phases out the mortgage registration fee, a significant revenue stream for the County's General Fund.

This quarterly report provides an analysis of financial trends through the first quarter of 2015 compared to the same time period in 2014. Also included are updated projections for the remainder of the budget year based on financial trends through the first quarter. Based on these trends, County tax-supported funds are expected to decrease by \$5.1 million at the end of 2015.

The outlook in County tax-supported funds results from a number of trends through the first three months of 2015. Expenditures grew \$8.5 million (15.3 percent) compared to the same time period in 2014. The increase is primarily due to a one-time payment (\$5.3 million) to the Sedgwick County Zoo to help fund a capital project,

as well as an increase in encumbrances since the implementation of the PPS Purchasing System.

Revenue collections increased \$0.4 million (0.4 percent) compared to the same time period in 2014. A year-to-date increase of \$1.7 million in current property taxes was offset by decreases in charges for service (\$0.8 million), reimbursements (\$0.5 million) and intergovernmental revenue (\$0.3 million).



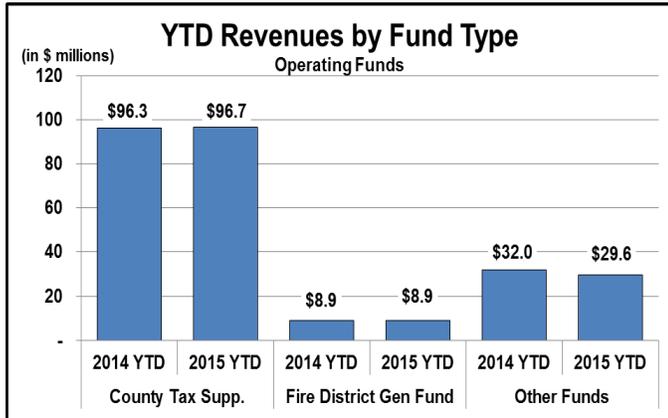
Overall, when taking out the one-time \$5.3 million payment to the Zoo, the financial report for the first quarter of 2015 illustrates continued modest improvement for County property-tax-supported funds compared to the first quarter of 2014.

- **Year-to-date revenues totaled \$96.7 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$0.4 million (0.4 percent) compared to the first quarter of 2014.
- **Year-to-date expenditures totaled \$64.0 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$8.5 million (15.3 percent) compared to the same time period in the previous year.
- **For all County tax-supported funds, ending balances are projected to decrease by an estimated \$5.1 million.** The year-end General Fund balance is anticipated to decrease by \$5.1 million.

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

Revenue Highlights:

Revenue collections for all operating funds through the first quarter of 2015 decreased 1.4 percent (\$1.9 million) compared to the same timeframe last year. In County property-tax supported funds, collections increased 0.4 percent, or \$0.4 million, compared to the same period last year.



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

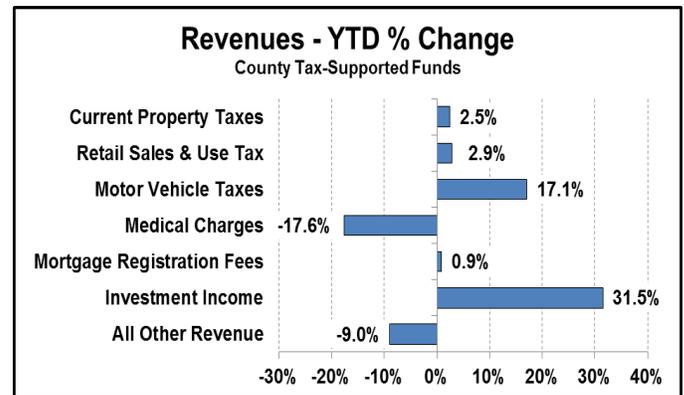
County property-tax-supported funds revenue collections increased \$0.4 million compared to the first three months of 2014. A year-to-date increase of \$1.7 million in current property taxes was offset by decreases in charges for service (\$0.8 million), reimbursements (\$0.5 million) and intergovernmental revenue (\$0.3 million). The decrease in charges for service is largely due to a decrease in the amount of medical charges collected during the first three months of 2015 versus the same time period in 2014, and the decrease in intergovernmental revenue is due to Kansas Department of Corrections—Juvenile Services funding no longer received after the closure of the Judge Riddel Boys Ranch. The next section contains detailed explanations of revenues in County tax-supported funds.

Fire District 1 revenue comes primarily from property taxes. The tax rate was consistent from 2005 to 2010 and was lowered slightly for the 2011 adopted budget. Since then, the adopted tax rate has been held steady. In the first quarter of 2015, revenue collections of \$8.9 million were equal to the first quarter of 2014.

All other operating funds include grants, enterprise and internal service funds, and non-property tax special revenue funds. Through the first quarter, all other County operating fund revenue decreased 7.4 percent (\$2.4 million) compared to the same time period last year. The most significant decrease was recorded in the

reimbursements revenue group (\$4.3 million) due to the County receiving a substantial portion of the State’s SFY 2014 payment for the Affordable Airfares program in February 2014 rather than at the beginning of the State’s fiscal year in the summer of 2013. The first SFY 2015 payment was received by the County in November 2014 causing the discrepancy in year-to-date revenue collections. This decrease was partially offset by a \$2.1 million increase in COMCARE Grants due to the new Community Crisis Center and the new Health Homes program. The Health Homes program receives Medicaid revenue based on the number of clients enrolled per month, rather than the previous model which was based on the amount of services provided.

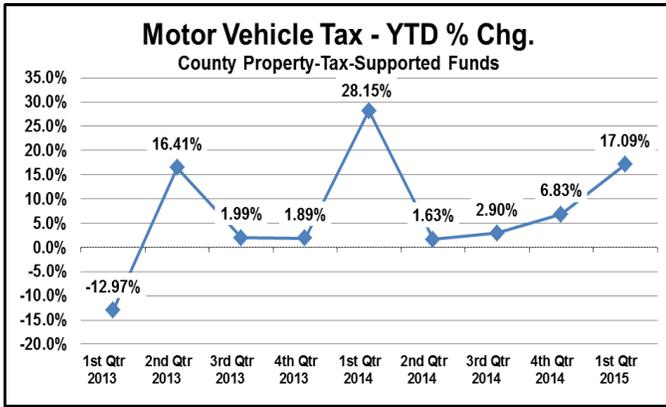
Key Revenues – Property Tax Supported Funds



Current property tax collections for 2015 increased \$1.7 million (2.5 percent) when compared to the same timeframe last year. The County’s assessed valuation grew about 1.1 percent for the 2015 budget year.

Retail sales and use tax collections show an increase of \$0.2 million (2.9 percent). Collections increased over 2014 levels in each of the first three months of 2015.

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 (17.1 percent) during the first three months of 2015 compared to the same timeframe in 2014. Details about this revenue source are shown in the graph on the next page.



Medical charges are primarily collected for the operation of EMS. During the first three months of 2015, collections decreased \$0.7 million (17.6 percent) compared to the same time period in 2014. As billing functions have transitioned from being external to in-house, a decrease in month-over-month collections has occurred. It is anticipated that collection levels will increase as staffing levels in the billing function are returned to normal levels.

Mortgage registration fees increased nominally by \$10,000 (0.9 percent) versus the same time period in 2014. Revenue growth in this area will be increasingly difficult to predict due to 2014 legislative action that will phase out the fee by 2019 while increasing per-page recording fees.

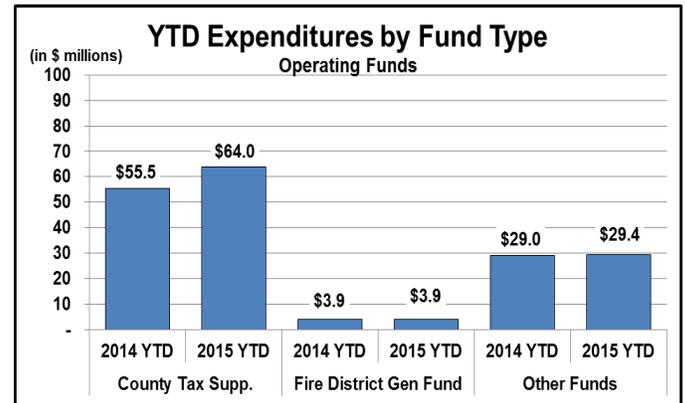
Investment income is required by State law to be deposited in the General Fund unless otherwise directed by statute to deposit earnings in a specific fund, such as the Register of Deeds Technology Fund. In some categories, relatively small increases in the amount can result in large percentage changes. During the first three months of 2015, an investment income increase of \$0.3 million represented a 31.5 percent increase versus the same time period in 2014. Total investment income during the first quarter of 2015 was \$0.5 million.

All other revenue collections decreased \$1.0 million (9.0 percent) versus the first quarter of 2014.

Expenditure Highlights:

Total expenditures for all operating funds increased \$9.7 million (10.9 percent) compared to the same timeframe in 2014. For all County property-tax-supported funds, expenditures increased \$8.5 million (15.3 percent). Increases recorded in contractual services (5.7 million), transfers out (\$2.2 million) and personnel (\$0.9 million) were slightly offset by a decrease in debt service

payments (\$0.2 million). The increase in contractual services is primarily due to a one-time payment (\$5.3 million) to the Sedgwick County Zoo to help fund a capital project, as well as an increase in encumbrances since the implementation of the PPS Purchasing System. The PPS System allows users to create “shopping carts” to plan for anticipated purchases in the course of a year. The increase in transfers out is largely attributable to more cash-funded CIP projects (\$2.1 million) approved in the 2015 budget than in the 2014 budget. The increase in personnel was attributable to an increase in salary and wages (\$0.7 million) and retirement contributions (\$0.3 million) through March 2015 versus March 2014.



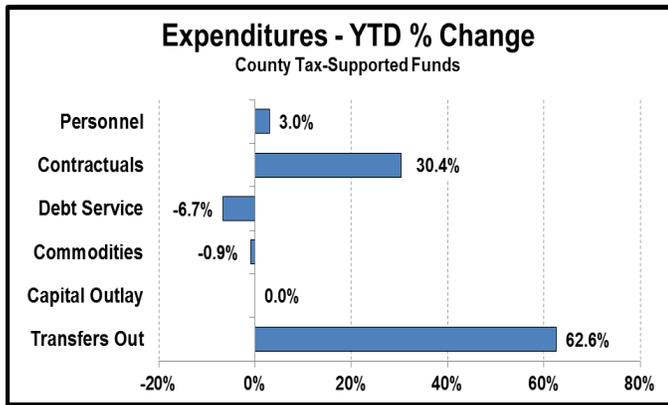
Year-to-date (YTD) Expenditures by Fund Type

County property-tax-supported funds expenditures increased \$8.5 million (15.3 percent) year-to-date compared to the first quarter in 2014. The increase is largely due to a one-time payment to the Sedgwick County Zoo to fund a capital project.

Fire District 1 expenditures were flat at \$3.9 million compared to the first quarter in 2014.

All other operating funds expenditures increased \$0.4 million (1.4 percent) year-to-date compared to the first quarter in 2014.

Key Expenditures — Property Tax Supported Funds



Personnel expenditures increased \$0.9 million (3.0 percent) versus the first quarter in 2014. Increases in salaries and wages (\$0.7 million) and employer retirement contributions (\$0.3 million) accounted for the majority of the overall increase. The County has experienced significant retirement rate increases to support employees in the Kansas Police and Firemen’s Retirement System, which includes certain Sheriff, EMS and Fire District staff. Below is an illustration of how the KPERS and KP&F retirement rates have increased during the past few years.

	2010	2011	2012	2013	2014	2015
KPERS - Retirement Rates						
	7.14%	7.74%	8.34%	8.94%	9.69%	10.33%
KP&F - Retirement Rates						
Sheriff	13.20%	14.91%	16.88%	17.26%	20.28%	21.72%
Fire	12.86%	14.57%	16.54%	17.26%	19.92%	21.36%
EMS	13.25%	14.93%	16.88%	17.26%	20.08%	21.36%

Contractual expenditures increased \$5.7 million (30.4 percent) in the first quarter of 2015 compared to the same time period in 2014. The increase is largely due to a one-time payment (\$5.3 million) to the Sedgwick County Zoo to help fund a capital project and an increase in encumbrances due to increased use of the planning capabilities in the PPS Purchasing System.

Debt payments decreased \$0.2 million (6.7 percent) year-to-date versus the same time period in 2014.

Commodities expenditures decreased \$14,897 (0.9 percent) year-to-date versus the same time period in 2014.

Capital Improvement expenditures decreased a nominal amount (\$211) year-to-date in 2015 versus the same time period in 2014.

Equipment expenditures are represented in the capital outlay category. No equipment expenditures were incurred during the first quarter of 2015 or 2014.

Transfers to other funds increased \$2.2 million (62.6 percent) during the first quarter of 2015 when compared to the first quarter of 2014. The increase is largely attributable to more cash-funded CIP projects (\$2.1 million) included in the 2015 budget than in the 2014 budget.

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

2015 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	\$ 94,032,297	\$ 13,738,610	\$ 18,762,987	\$ 15,022,045	\$ -	\$ -	\$ 141,555,939
Motor vehicle taxes	13,196,259	1,818,854	2,774,827	1,633,556	-	-	19,423,496
Local retail sales & use tax	28,531,080	-	-	-	-	-	28,531,080
All other taxes	310,477	1,089,704	0	(0)	2,730,904	-	4,131,086
Licenses & permits	61,743	-	5,212	5,661	57,632	-	130,249
Intergovernmental	2,607,522	182,948	4,628,732	-	37,873,204	-	45,292,406
Charges for services	16,644,646	734,251	14,330,624	384,514	31,261,243	37,753,613	101,108,892
Fines & forfeitures	44,296	-	-	-	295,307	-	339,603
Miscellaneous	2,625,506	-	15,938	65,064	211,357	345,444	3,263,309
Reimbursements	5,173,137	-	9,425	7,658	4,891,125	202,018	10,283,363
Uses of money & property	4,705,917	-	-	2,416	14,609	1,616	4,724,558
Transfers in & other proceeds	12,899	2,336,806	-	-	1,866,977	958,408	5,175,090
Total	167,945,780	19,901,172	40,527,745	17,120,914	79,202,360	39,261,099	363,959,070
Expenditures							
Personnel	104,426,849	-	21,551,180	13,936,141	44,025,651	1,482,653	185,422,473
Contractual	44,790,970	1,825	17,589,585	1,599,387	34,991,453	29,038,847	128,012,067
Debt Service	-	19,535,001	-	704,104	-	-	20,239,105
Commodities	4,889,120	-	1,602,932	700,411	1,872,766	3,544,477	12,609,706
Capital improvements	285	-	-	-	-	-	285
Capital outlay	115,623	-	-	158,000	72,879	3,038,769	3,385,271
Transfers to other funds	18,778,204	-	227,047	-	876,827	-	19,882,077
Total	173,001,051	19,536,826	40,970,744	17,098,044	81,839,575	37,104,746	369,550,986
Net change in fund balance	(5,055,271)	364,346	(442,999)	22,870	(2,637,215)	2,156,353	(5,591,916)
Actual beginning fund balance	64,504,393	1,650,393	7,043,684	3,271,925	29,623,064	30,246,481	136,339,939
Ending Fund Balance	\$ 59,449,122	\$ 2,014,739	\$ 6,600,685	\$ 3,294,795	\$ 26,985,849	\$ 32,402,834	\$ 130,748,023

Year-End Fund Balance:

General Fund: Expenditures are estimated to exceed revenues by \$5.1 million at year-end.

Debt Service Funds: Revenues from debt service funds are estimated to be \$0.4 million greater than expenditures.

Special Revenue Funds–Property Tax Supported: These funds are expected to have a net decrease of approximately \$0.4 million by year-end.

Fire District 1: The fund balance is projected to increase by a nominal amount (\$22,870) by the end of the year. Fire District projections have recently improved due to less than anticipated debt service costs in 2015.

Special Revenue Funds–Non Property Tax Supported: These funds are estimated to decrease by \$2.6 million in combined fund balance.

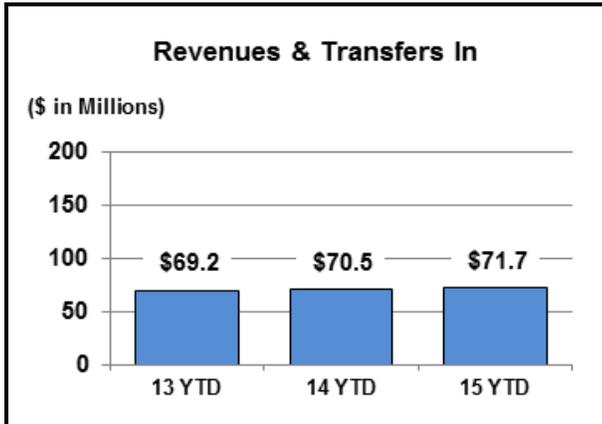
Enterprise and Internal Service Funds: The fund balances within this fund group are estimated to increase \$2.2 million by the end of the year. The majority of this increase is in the Health/Dental Reserve Fun, where a shift to self-funding resulted in lower than normal costs in the first three months of this year.

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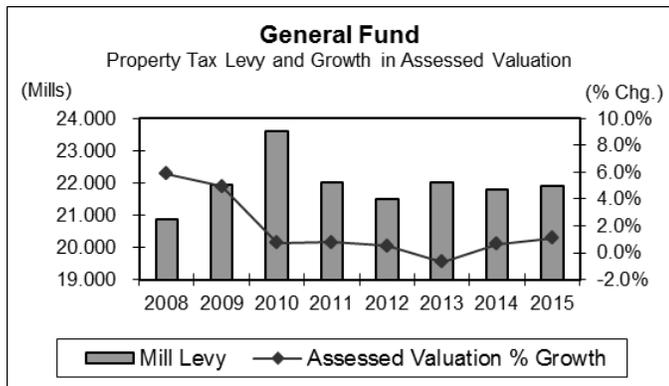


General Fund

Major Revenues



Total revenues in the General Fund through March 2015 are \$71.7 million, an increase of 1.7 percent versus the same time period in 2014. The increase in revenue is largely attributable to increases in the collection of current property taxes (\$1.4 million), motor vehicle taxes (\$0.2 million) and sales and use taxes (\$0.2 million). The increases are partially offset by decreases in reimbursements (\$0.5 million) and intergovernmental revenue (\$0.3 million). The decrease in the reimbursements category is primarily due to one-time revenue received in March 2014 for a tax credit sale. Based on a State Department of Revenue program, the County is entitled to a tax credit because it had qualified expenditures to restore or preserve a qualified historic structure. Per the program's guidelines, this credit was sold via the County's bid process. 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. At the end of the first quarter, \$53.6 million in current property taxes had been collected, an increase of \$1.4 million compared to the same period in the previous year.

Local retail sales and use tax collections through the first quarter of 2015 were \$0.2 million greater than in the same time period in 2014. Collections increased month-over-month in each of the first three months of 2015. 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	2014	2015	% Change
January	2,302,252	2,307,618	0.23%
February	2,635,020	2,814,431	6.81%
March	2,104,302	2,121,368	0.81%
Total	7,041,574	7,243,417	2.87%

Motor vehicle tax collections were at \$1.6 million, approximately \$0.2 million greater than in the first quarter of 2014. 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.

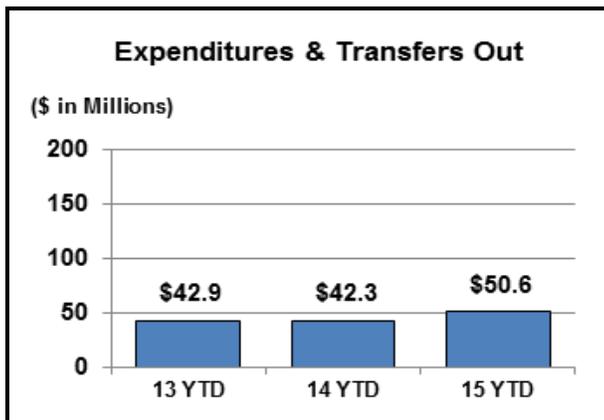
Intergovernmental revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with the Juvenile Corrections programs and from the City of Wichita for the County's portion of the merged code operation. Receipts in this category totaled \$0.7 million, which was \$0.3 million less than during the first quarter of 2014. The decrease was largely attributable to Kansas Department of Corrections—Juvenile Services funding no longer received after the closure of the Judge Riddel Boys Ranch.

Charges for services revenue consists of receipts paid by individuals to cover part or all of the cost of County services received, as well as cost allocations from various internal funds. The \$3.7 million collected during the first quarter of 2015 was essentially equal to the amount collected during the same time period in 2014.

Investment income revenue, reflected in the use of money and property category, increased \$0.1 million in year-to-date collections. During the first three months of 2015, Sedgwick County collected a total of approximately \$0.5 million.

Transfers from other funds and other proceeds are typically a result of the transfer of residual cash for completed capital projects, which varies as projects can be completed any time during the year. Through March 2014 and 2015, no revenue had been captured in this category.

Major Expenditures



Actual year-to-date expenditures for 2015 increased \$8.3 million versus the same time period in 2014. Increases recorded in contractual services (\$5.5 million), transfers out (\$2.2 million) and personnel (\$0.7 million) were slightly offset by a decrease in commodities (\$0.1 million). The increase in the contractual services category is largely due to a one-time payment (\$5.3 million) made to the Sedgwick County Zoo to fund a capital project. The increase in transfers out is due to more cash-funded capital improvement projects in the 2015 budget than in the 2014 budget.

Personnel costs were 3.1 percent higher (\$0.7 million) than during the same timeframe in 2014. Several categories contributed to the overall increase, including salaries and wages (\$0.5 million), employer retirement contributions (\$0.2 million) and overtime (\$0.1 million). The County has experienced significant retirement rate increases to support Sheriff's employees. In addition, increased costs are the result of significant overtime in the Sheriff's Department due to position vacancies in the Adult Detention Facility along with legislative requirements that have resulted in mandatory overtime for commissioned staff.

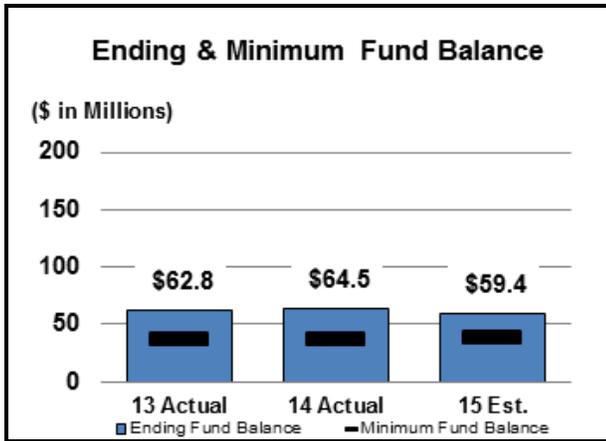
General Fund Detailed Personnel Expenditures				
Category	Year -to-Date Comparison			% Change
	2014	2015		
Salaries and Wages	\$ 15,578,893	\$ 16,128,869		3.5%
Overtime	618,329	729,175		17.9%
Allowances	10,523	9,600		-8.8%
FICA - OASDI	983,725	1,023,530		4.0%
FICA - HI	230,065	239,374		4.0%
Health/Dental Ins.	4,103,010	3,906,592		-4.8%
Retirement	1,885,181	2,092,526		11.0%
Workers' Comp.	207,250	248,785		20.0%
Unemployment Tax	50,139	32,085		-36.0%
Vac. Sell as Benefits	35,834	33,290		-7.1%
Wireless Allowance	24,236	25,761		6.3%
Flex Spending Contr.	71,996	66,078		-8.2%
Call Back/On Call	4,968	4,981		0.3%
Total	\$ 23,804,149	\$ 24,540,645		3.1%

Contractual services expenditures were \$19.0 million for the first three months of 2015, which was \$5.5 million (40.1 percent) greater than during the same time period in 2014. The increase is due largely to a one-time payment (\$5.3 million) to the Sedgwick County Zoo to fund a capital project. Contractual expenditures spent by year-end are typically lower than budgeted due largely to budgeted contingencies which are generally not anticipated to be expended. Contingencies are budgeted at \$20.7 million for 2015.

Commodity expenditures at the end of the first quarter were \$1.4 million, which was \$0.1 million less than the same time period in 2014.

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. Through the first quarter of 2015, transfers increased \$2.2 million (61.5 percent) versus the same time period in 2014. The increase is due to more cash-funded capital improvement projects in the 2015 budget than in the 2014 budget.

General Fund Ending Balance



The General Fund 2015 beginning balance of \$64.5 million is estimated to decrease by \$5.1 million at the end of 2015, primarily due to a one-time payment (\$5.3 million) to the Sedgwick County Zoo to fund a capital project. Expenditures within the fund are expected to outpace revenues for the balance of 2015.

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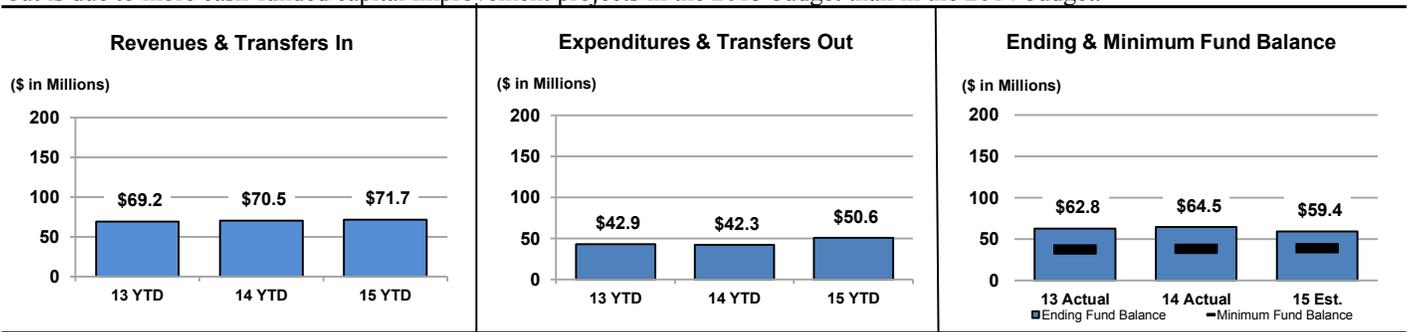


General Fund

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.

General Fund revenues during the first three months of 2015 increased \$1.2 million when compared to the same time period in 2014. The change is largely attributable to increases in the collection of current property taxes (\$1.4 million), offset by a decrease in reimbursements (\$0.5 million). The decrease in reimbursements is mostly due to one-time revenue received in March 2014 for a tax credit sale. Based on a State Department of Revenue program, the County is entitled to a tax credit because it had qualified expenditures to restore or preserve a qualified historic structure. Per the program's guidelines, this credit was sold via the County's bid process.

Actual year-to-date expenditures for 2015 increased \$8.3 million versus the same timeframe in 2014. The increase in contractals is largely due to a one-time payment (\$5.3 million) to the Sedgwick County Zoo to help fund a capital project. The increase in transfers out is due to more cash-funded capital improvement projects in the 2015 budget than in the 2014 budget.



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

For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD		2015 YTD		Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 52,178,252	\$ 92,518,467	\$ 92,518,467	\$ 53,591,694	\$ 91,831,906	\$ (686,561)
Back Prop. Taxes & Ref. Warrants	1,056,157	2,528,365	2,528,365	1,070,558	2,200,391	(327,974)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	1,326,460	12,280,228	12,280,228	1,557,359	13,196,259	916,031
Local Retail Sales & Use Tax	7,041,574	28,889,628	28,889,628	7,243,417	28,531,080	(358,549)
All Other Taxes	63,591	302,297	302,297	64,080	310,477	8,181
Licenses & Permits	6,222	293,034	293,034	6,763	61,743	(231,290)
Intergovernmental	1,007,632	2,552,092	2,552,092	745,885	2,607,522	55,430
Charges for Services	3,737,967	17,613,321	17,613,321	3,743,845	16,644,646	(968,675)
Fines & Forfeitures	7,182	50,698	50,698	16,553	44,296	(6,403)
Miscellaneous	536,354	2,797,803	2,797,803	597,354	2,625,506	(172,297)
Reimbursements	1,750,777	5,069,864	5,069,864	1,285,357	5,173,137	103,272
Uses of Money & Property	1,762,792	5,065,005	5,065,005	1,750,936	4,705,917	(359,088)
Transfers In & Other Proceeds	-	-	-	-	12,899	12,899
Total Revenues & Transfers In	70,474,960	169,960,803	169,960,803	71,673,801	167,945,780	(2,015,023)
Expenditures & Transfers Out						
Personnel	\$ 23,804,149	\$ 109,015,516	\$ 109,015,516	\$ 24,540,645	\$ 104,426,849	\$ (4,588,667)
Contractuals	13,479,081	61,963,452	61,973,232	18,964,841	44,790,970	(17,182,262)
Debt Service	-	-	-	-	-	-
Commodities	1,462,024	5,477,398	5,467,318	1,371,858	4,889,120	(578,198)
Capital Improvement	496	2,063,787	300	285	285	(15)
Capital Outlay	-	230,000	230,000	-	115,623	(114,377)
Transfers Out	3,520,787	17,311,150	19,374,937	5,685,496	18,778,204	(596,733)
Total Expenditures & Transfers Out	42,266,536	196,061,303	196,061,303	50,563,125	173,001,051	(23,060,252)
Net Change in Fund Balance	28,208,424	(26,100,499)	(26,100,499)	21,110,676	(5,055,271)	(25,075,275)
Actual Beginning Fund Balance	62,754,047	64,504,393	64,504,393	64,504,393	64,504,393	-
Ending Fund Balance	\$ 90,962,471	\$ 38,403,894	\$ 38,403,894	\$ 85,615,069	\$ 59,449,122	\$ (25,075,275)

General Fund

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

For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD		2015 YTD		Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Expenditures and Interfund Transfers Out By Department						
General Government						
County Commissioners						
Personnel	170,681	775,195	775,195	175,269	745,783	(29,412)
Contractuals	30,357	39,406	39,406	2,562	37,212	(2,194)
Debt Service	-	-	-	-	-	-
Commodities	1,790	2,559	2,559	1,583	13,915	11,356
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Commissioners	202,829	817,160	817,160	179,414	796,910	(20,250)
County Manager						
Personnel	256,923	1,345,920	1,345,920	251,649	1,064,595	(281,326)
Contractuals	23,418	205,586	200,286	87,594	157,353	(42,933)
Debt Service	-	-	-	-	-	-
Commodities	5,374	31,881	36,881	10,578	23,186	(13,695)
Capital Improvements	-	353,363	300	285	285	(15)
Equipment	-	-	-	-	-	-
Transfers Out	-	-	353,363	353,363	353,363	-
Total County Manager	285,716	1,936,750	1,936,750	703,469	1,598,782	(337,969)
County Counselor						
Personnel	299,903	1,396,987	1,396,987	321,984	1,384,511	(12,476)
Contractuals	98,591	465,261	465,261	76,236	393,860	(71,401)
Debt Service	-	-	-	-	-	-
Commodities	4,191	27,976	27,976	3,897	15,777	(12,199)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Counselor	402,684	1,890,224	1,890,224	402,117	1,794,147	(96,076)
County Clerk						
Personnel	244,089	1,068,403	1,068,403	230,454	977,508	(90,895)
Contractuals	3,329	11,000	11,000	2,107	13,100	2,100
Debt Service	-	-	-	-	-	-
Commodities	649	18,093	18,093	980	5,125	(12,968)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Clerk	248,067	1,097,496	1,097,496	233,541	995,734	(101,763)
Register of Deeds						
Personnel	219,659	1,033,936	1,033,936	241,083	1,029,858	(4,078)
Contractuals	399	13,089	13,089	910	10,380	(2,709)
Debt Service	-	-	-	-	-	-
Commodities	2,772	30,417	30,417	1,637	7,508	(22,909)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Register of Deeds	222,830	1,077,442	1,077,442	243,630	1,047,746	(29,696)
Election Commissioner						
Personnel	83,757	548,299	548,299	154,308	533,348	(14,951)
Contractuals	80,298	235,884	247,884	182,933	295,380	47,496
Debt Service	-	-	-	-	-	-
Commodities	4,393	47,500	35,500	20,508	58,940	23,440
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Election Commissioner	168,448	831,683	831,683	357,749	887,668	55,985

General Fund

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

For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD		2015 YTD		Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
General Government (Continued)						
Human Resources						
Personnel	197,086	1,190,491	1,190,491	259,929	1,142,031	(48,459)
Contractuals	34,119	147,535	144,410	76,311	155,304	10,894
Debt Service	-	-	-	-	-	-
Commodities	3,939	25,035	28,160	6,921	21,485	(6,675)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Human Resources	235,144	1,363,061	1,363,061	343,161	1,318,820	(44,240)
Finance						
Personnel	522,607	2,424,750	2,424,750	537,749	2,289,707	(135,043)
Contractuals	282,885	1,281,295	1,274,295	271,642	695,185	(579,110)
Debt Service	-	-	-	-	-	-
Commodities	7,583	41,200	48,200	2,694	24,027	(24,173)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	(400,000)	(400,000)
Total Finance	813,076	3,747,245	3,747,245	812,085	2,608,918	(1,138,326)
Budgeted Transfers						
Personnel	-	-	-	-	-	-
Contractuals	-	278,546	278,546	-	-	(278,546)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	1,371,454	1,371,454	-	1,353,995	(17,459)
Total Budgeted Transfers	-	1,650,000	1,650,000	-	1,353,995	(296,005)
Contingency Reserves						
Personnel	-	-	-	-	-	-
Contractuals	-	20,664,126	15,486,338	-	1,759,900	(13,726,438)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Contingency Reserves	-	20,664,126	15,486,338	-	1,759,900	(13,726,438)
Appraiser						
Personnel	871,980	4,044,725	4,044,725	926,645	3,918,876	(125,849)
Contractuals	268,991	462,572	462,572	294,298	439,918	(22,653)
Debt Service	-	-	-	-	-	-
Commodities	18,256	91,122	91,122	24,352	85,375	(5,747)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Appraiser	1,159,227	4,598,418	4,598,418	1,245,294	4,444,169	(154,249)
County Treasurer						
Personnel	251,292	1,121,244	1,121,244	258,900	1,099,933	(21,311)
Contractuals	20,056	136,980	136,980	16,398	117,414	(19,566)
Debt Service	-	-	-	-	-	-
Commodities	6,958	39,162	39,162	5,018	30,549	(8,613)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Treasurer	278,306	1,297,386	1,297,386	280,315	1,247,896	(49,490)

General Fund

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

For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD		2015 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
General Government (Continued)						
Metropolitan Area Planning Dept.						
Personnel	-	-	-	-	-	-
Contractuals	370,171	740,341	740,341	185,085	740,341	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Metropolitan Area Plann. Dept.	370,171	740,341	740,341	185,085	740,341	-
Facilities						
Personnel	835,939	3,790,100	3,790,100	872,071	3,708,835	(81,265)
Contractuals	1,261,626	3,547,657	3,547,657	1,254,490	3,580,093	32,436
Debt Service	-	-	-	-	-	-
Commodities	198,832	401,136	401,136	194,204	327,987	(73,149)
Capital Improvements	-	381,968	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	381,968	381,968	381,968	-
Total Facilities	2,296,397	8,120,860	8,120,860	2,702,732	7,998,883	(121,978)
Information Services						
Personnel	1,893,416	8,868,613	8,868,613	1,953,435	8,365,054	(503,558)
Contractuals	1,340,759	2,545,066	2,558,546	1,576,173	2,673,546	115,000
Debt Service	-	-	-	-	-	-
Commodities	390,734	1,200,873	1,187,393	457,945	1,207,276	19,883
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	95,000	95,000	-	91,023	(3,977)
Transfers Out	-	-	-	-	-	-
Total Information Services	3,624,910	12,709,552	12,709,552	3,987,553	12,336,900	(372,652)
Fleet Management (Radio Main.)						
Personnel	67,905	249,806	249,806	53,796	227,688	(22,118)
Contractuals	5,042	25,297	25,297	8,307	36,236	10,939
Debt Service	-	-	-	-	-	-
Commodities	5,991	91,254	91,254	14,860	72,729	(18,525)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Fleet Management (Radio)	78,937	366,357	366,357	76,963	336,653	(29,704)
Public Safety						
Public Safety Director's Office						
Personnel	46,572	208,799	208,799	49,109	211,008	2,209
Contractuals	210	7,130	7,130	50	5,555	(1,575)
Debt Service	-	-	-	-	-	-
Commodities	124	1,500	1,500	521	824	(676)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Public Safety Director's Office	46,907	217,429	217,429	49,681	217,386	(43)
EMSS						
Personnel	79,427	352,672	352,672	92,619	400,999	48,327
Contractuals	14,415	40,741	40,741	20,517	39,201	(1,540)
Debt Service	-	-	-	-	-	-
Commodities	958	9,000	9,000	927	4,992	(4,008)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total EMSS	94,800	402,413	402,413	114,063	445,192	42,779

General Fund

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

For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD		2015 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Safety (Continued)						
Emergency Communications						
Personnel	1,100,313	4,920,971	4,920,971	1,162,195	4,941,844	20,873
Contractuals	2,461	9,500	9,500	7,785	12,922	3,422
Debt Service	-	-	-	-	-	-
Commodities	1,490	17,276	17,276	1,777	8,770	(8,506)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Em. Communications	1,104,264	4,947,747	4,947,747	1,171,757	4,963,536	15,790
Emergency Management						
Personnel	61,750	272,974	272,974	37,623	158,997	(113,976)
Contractuals	75,982	138,966	138,966	74,797	130,786	(8,180)
Debt Service	-	-	-	-	-	-
Commodities	445	14,500	14,500	48	4,177	(10,323)
Capital Improvements	-	100,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	100,000	100,000	100,000	-
Total Emergency Management	138,177	526,440	526,440	212,467	393,960	(132,480)
Reg. Forensic Science Center						
Personnel	687,802	3,101,019	3,101,019	696,150	2,977,877	(123,142)
Contractuals	173,623	305,805	305,805	193,765	362,106	56,301
Debt Service	-	-	-	-	-	-
Commodities	99,206	318,810	318,810	115,492	308,692	(10,118)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total RFSC	960,630	3,725,634	3,725,634	1,005,408	3,648,674	(76,959)
Department of Corrections						
Personnel	2,400,060	9,144,232	9,144,232	2,040,427	8,683,263	(460,969)
Contractuals	389,127	2,015,543	2,017,271	737,218	1,590,988	(426,283)
Debt Service	-	-	-	-	-	-
Commodities	159,882	736,428	736,428	132,751	507,780	(228,648)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	460,404	460,404	-	460,404	-
Total Department of Corrections	2,949,069	12,356,607	12,358,335	2,910,395	11,242,434	(1,115,900)
Sheriff's Office						
Personnel	8,553,859	39,417,882	39,417,882	9,006,161	38,331,902	(1,085,980)
Contractuals	2,815,184	12,798,767	12,798,767	3,020,817	11,994,698	(804,069)
Debt Service	-	-	-	-	-	-
Commodities	333,466	606,393	606,393	108,154	560,071	(46,322)
Capital Improvements	23	728,456	-	-	-	-
Capital Outlay	-	120,000	120,000	-	-	(120,000)
Transfers Out	-	-	728,456	728,456	728,456	-
Total Sheriff's Office	11,702,531	53,671,498	53,671,498	12,863,588	51,615,127	(2,056,371)
District Attorney						
Personnel	2,098,468	9,653,003	9,653,003	2,123,382	9,060,363	(592,640)
Contractuals	136,109	543,494	593,494	167,743	447,363	(146,131)
Debt Service	-	-	-	-	-	-
Commodities	25,448	135,309	135,309	16,377	98,693	(36,616)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total District Attorney	2,260,026	10,331,806	10,381,806	2,307,502	9,606,419	(775,387)

General Fund

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

For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD		2015 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Safety (Continued)						
District Court						
Personnel	17,183	73,311	73,311	24,711	108,338	35,027
Contractuals	640,688	2,484,529	2,484,529	761,302	2,511,084	26,555
Debt Service	-	-	-	-	-	-
Commodities	72,952	458,481	458,481	94,576	408,821	(49,660)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	15,000	15,000	-	24,601	9,601
Transfers Out	-	-	-	-	-	-
Total District Court	730,822	3,031,321	3,031,321	880,588	3,052,844	21,523
Crime Prevention Fund						
Personnel	-	-	-	-	-	-
Contractuals	380,000	762,383	762,383	380,000	760,000	(2,383)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Crime Prevention Fund	380,000	762,383	762,383	380,000	760,000	(2,383)
MABCD						
Personnel	326,904	1,887,476	1,887,476	470,086	1,990,963	103,487
Contractuals	24,469	366,532	366,532	29,011	156,300	(210,232)
Debt Service	-	-	-	-	-	-
Commodities	2,927	224,162	224,162	2,168	97,993	(126,169)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total MABCD	354,301	2,478,170	2,478,170	501,266	2,245,256	(232,914)
Public Works						
Budget Transfers - Local Sales Tax						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	3,520,787	14,444,814	14,444,814	3,621,709	14,265,540	(179,274)
Total Budget Transfers	3,520,787	14,444,814	14,444,814	3,621,709	14,265,540	(179,274)
Drainage						
Personnel	90,842	395,327	395,327	91,941	391,043	(4,285)
Contractuals	270,155	1,250,208	1,250,208	(47,675)	1,144,510	(105,698)
Debt Service	-	-	-	-	-	-
Commodities	219	2,444	2,444	1,197	2,158	(286)
Capital Improvements	-	500,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	500,000	500,000	500,000	-
Total Drainage	361,216	2,147,979	2,147,979	545,463	2,037,711	(110,269)
Environmental Resources						
Personnel	8,695	38,943	38,943	9,146	39,077	134
Contractuals	10,916	49,331	49,331	10,323	46,157	(3,174)
Debt Service	-	-	-	-	-	-
Commodities	326	3,341	3,341	286	1,458	(1,883)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Environmental Resources	19,937	91,615	91,615	19,755	86,691	(4,924)

General Fund

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

For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD		2015 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Health & Human Services						
COMCARE						
Personnel	210,790	1,524,669	1,524,669	263,109	1,131,910	(392,760)
Contractuals	74,397	321,219	321,219	132,056	303,146	(18,073)
Debt Service	-	-	-	-	-	-
Commodities	5,075	151,701	151,701	9,584	149,729	(1,972)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total COMCARE	290,262	1,997,589	1,997,589	404,749	1,584,784	(412,805)
CDDO						
Personnel	-	-	-	-	-	-
Contractuals	485,336	2,345,048	2,145,048	541,000	2,145,047	(1)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total CDDO	485,336	2,345,048	2,145,048	541,000	2,145,047	(1)
Department on Aging						
Personnel	-	-	-	-	-	-
Contractuals	95,096	278,886	278,886	275,582	278,886	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	159,478	159,478	-	159,478	-
Total Department on Aging	95,096	438,364	438,364	275,582	438,364	-
Health Department						
Personnel	756,938	3,465,765	3,465,765	721,948	3,048,986	(416,779)
Contractuals	383,094	651,024	616,809	225,658	587,427	(29,383)
Debt Service	-	-	-	-	-	-
Commodities	80,103	614,782	615,057	116,748	673,798	58,741
Capital Improvements	473	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Health Department	1,220,609	4,731,571	4,697,631	1,064,353	4,310,210	(387,421)
Animal Control						
Personnel	80,517	373,851	373,851	81,962	345,281	(28,571)
Contractuals	20,473	119,191	119,191	47,870	88,073	(31,118)
Debt Service	-	-	-	-	-	-
Commodities	2,465	21,580	21,580	7,931	14,642	(6,938)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Animal Control	103,455	514,622	514,622	137,763	447,995	(66,627)
Culture & Recreation						
Lake Afton						
Personnel	46,762	250,115	250,115	55,186	235,847	(14,268)
Contractuals	68,631	241,889	241,889	66,475	235,396	(6,493)
Debt Service	-	-	-	-	-	-
Commodities	19,819	77,088	77,088	13,277	113,851	36,763
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Lake Afton	135,212	569,091	569,091	134,938	585,093	16,002

General Fund

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

For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD		2015 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Culture & Recreation (Continued)						
Sedgwick County Park						
Personnel	42,259	205,343	205,343	44,048	188,606	(16,737)
Contractuals	28,520	138,393	138,393	25,238	109,289	(29,104)
Debt Service	-	-	-	-	-	-
Commodities	5,493	30,000	30,000	4,781	35,017	5,017
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Park	76,272	373,736	373,736	74,067	332,912	(40,824)
Sedgwick County Zoo						
Personnel	1,201,868	5,518,136	5,518,136	1,247,215	5,321,549	(196,587)
Contractuals	173,737	99,753	5,399,753	5,300,000	5,596,340	196,587
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Zoo	1,375,605	5,617,889	10,917,889	6,547,215	10,917,889	0
Exploration Place						
Personnel	34,077	162,943	162,943	38,302	166,948	4,005
Contractuals	1,044,358	2,092,197	2,092,197	1,044,929	2,088,192	(4,005)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Exploration Place	1,078,435	2,255,140	2,255,140	1,083,231	2,255,140	0
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	162,408	333,256	343,256	140,972	353,228	9,972
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	162,408	333,256	343,256	140,972	353,228	9,972
Community Development						
Extension Council						
Personnel	-	-	-	-	-	-
Contractuals	412,741	825,481	825,481	412,741	825,481	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Extension Council	412,741	825,481	825,481	412,741	825,481	-
Housing						
Personnel	22,478	97,313	97,313	27,848	118,105	20,792
Contractuals	27	1,000	1,000	140	192	(808)
Debt Service	-	-	-	-	-	-
Commodities	164	945	945	55	284	(661)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Housing	22,669	99,258	99,258	28,043	118,582	19,324

General Fund

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

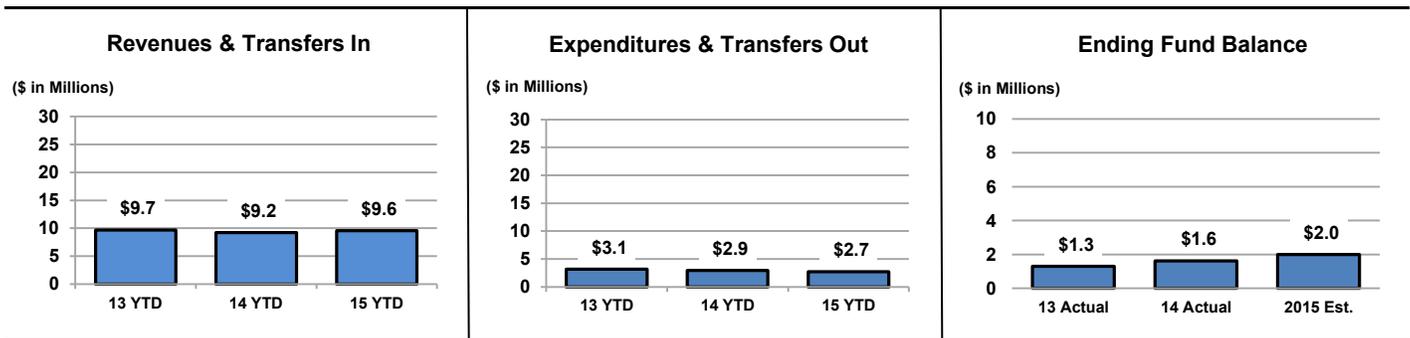
For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD		2015 YTD		Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Community Development (Continued)						
Economic Development						
Personnel	21,347	92,304	92,304	20,207	86,216	(6,088)
Contractuals	780,675	1,988,243	1,988,243	483,440	812,133	(1,176,110)
Debt Service	-	-	-	-	-	-
Commodities	-	5,450	5,450	30	3,493	(1,957)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	875,000	875,000	-	875,000	-
Total Economic Development	802,022	2,960,997	2,960,997	503,677	1,776,842	(1,184,155)
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	17,107	42,214	42,214	-	48,160	5,946
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	17,107	42,214	42,214	-	48,160	5,946
Technical Education						
Personnel	-	-	-	-	-	-
Contractuals	979,102	913,088	963,088	878,044	1,013,088	50,000
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Technical Education	979,102	913,088	963,088	878,044	1,013,088	50,000
Total Expenditures & Transfers Out	42,266,536	196,061,303	196,061,303	50,563,125	173,001,051	(23,060,252)
Net Change in Fund Balance	28,208,424	(26,100,499)	(26,100,499)	21,110,676	(5,055,271)	(25,075,275)
Actual Fund Balance, Beginning of Year	62,754,047	64,504,393	64,504,393	64,504,393	64,504,393	-
Ending Fund Balance	\$ 90,962,471	\$ 38,403,894	\$ 38,403,894	\$ 85,615,069	\$ 59,449,122	\$ (25,075,275)

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 October 21, 2009, 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 when necessary, implements efficient processes, obtains favorable interest rates, and prioritizes financial flexibility.

For 2015, 3.202 mills were levied, an increase of 0.204 mills from the 2014 budget.



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

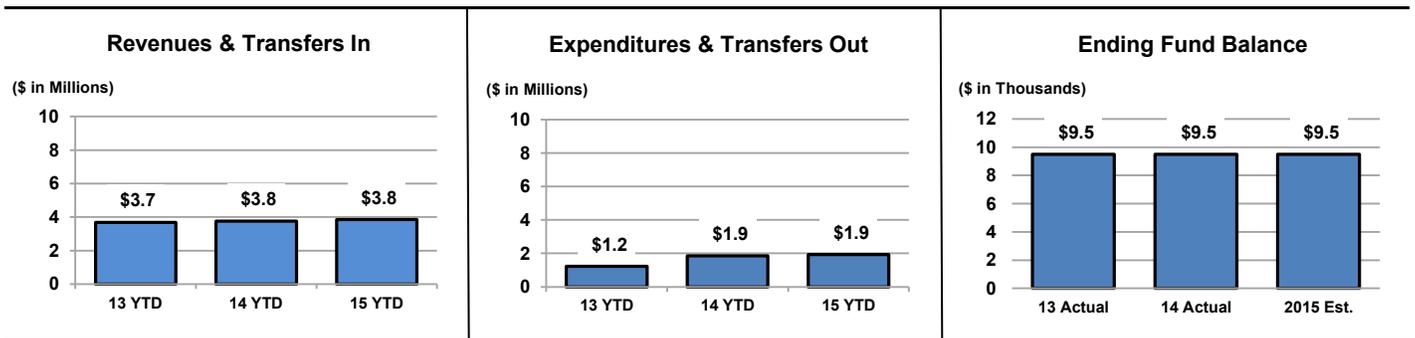
For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD		2015 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 7,182,400	\$ 13,610,313	\$ 13,610,313	\$ 7,831,559	\$ 13,433,613	\$ (176,700)
Back Prop. Taxes & Ref. Warrants	140,588	299,204	299,204	147,415	304,996	5,792
Special Assessment Prop. Taxes	918,646	1,189,704	1,189,704	589,473	1,089,704	(100,000)
Motor Vehicle Taxes	182,018	1,692,721	1,692,721	205,348	1,818,854	126,133
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	89,218	192,281	192,281	84,796	182,948	(9,333)
Charges for Services	334,898	498,479	498,479	328,956	734,251	235,772
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	399,392	3,612,646	3,612,646	399,392	2,336,806	(1,275,840)
Total Revenues & Transfers In	9,247,160	21,095,347	21,095,347	9,586,938	19,901,171	(1,194,176)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	-	20,000	20,000	-	1,825	(18,175)
Debt Service	2,923,092	21,331,418	21,331,418	2,727,063	19,535,001	(1,796,417)
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,923,092	21,351,418	21,351,418	2,727,063	19,536,826	(1,814,592)
Net Change in Fund Balance	6,324,069	(256,071)	(256,071)	6,859,875	364,345	(3,008,768)
Actual Beginning Fund Balance	1,303,908	1,624,603	1,624,603	1,624,603	1,624,603	-
Ending Fund Balance	\$ 7,627,977	\$ 1,368,532	\$ 1,368,532	\$ 8,484,478	\$ 1,988,948	\$ (3,008,768)

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)

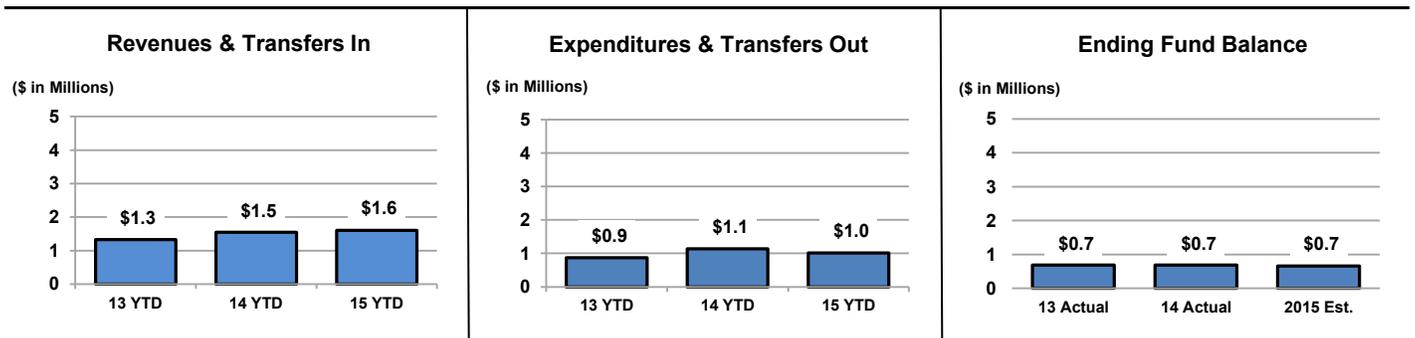
For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD		2015 YTD		Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 3,593,339	\$ 6,400,553	\$ 6,400,553	\$ 3,669,226	\$ 6,293,437	\$ (107,116)
Back Prop. Taxes & Ref. Warrants	72,495	161,037	161,037	73,665	152,585	(8,452)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	91,133	845,983	845,983	106,860	908,280	62,296
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	300,000	300,000	-	-	(300,000)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	3,756,967	7,707,573	7,707,573	3,849,752	7,354,301	(353,272)
Expenditures & Transfers Out						
Personnel	-	-	-	-	-	-
Contractuals	1,863,923	7,707,573	7,707,573	1,926,893	7,354,301	(353,272)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,863,923	7,707,573	7,707,573	1,926,893	7,354,301	(353,272)
Net Change in Fund Balance	1,893,044	-	-	1,922,859	0	(706,544)
Actual Beginning Fund Balance	9,500	9,500	9,500	9,500	9,500	-
Ending Fund Balance	\$ 1,902,544	\$ 9,500	\$ 9,500	\$ 1,932,359	\$ 9,500	\$ (706,544)

COMCARE

Comprehensive Community Care (COMCARE) of Sedgwick County provides mental health services and substance abuse treatment to adults, families, and children. COMCARE was established after the passage of the State's Mental Health Reform Act in 1990 and is one of 27 similar agencies in the state of 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 2015 budget year, the County levied a property tax of 0.613 mills to support COMCARE, a 0.029 mill increase from the previous year.



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

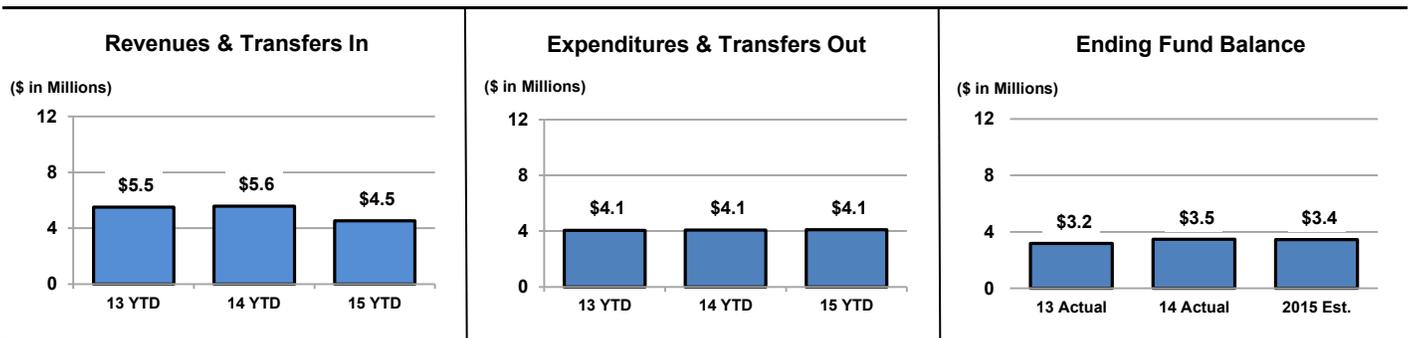
For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD		2015 YTD		Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 1,399,640	\$ 2,604,344	\$ 2,604,344	\$ 1,498,606	\$ 2,570,668	\$ (33,676)
Back Prop. Taxes & Ref. Warrants	26,662	68,221	68,221	28,017	59,437	(8,784)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	31,615	329,674	329,674	38,687	354,269	24,595
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	87,223	174,445	174,445	43,611	174,445	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,545,139	3,176,684	3,176,684	1,608,921	3,158,819	(17,865)
Expenditures & Transfers Out						
Personnel	\$ 337,835	\$ 1,440,784	\$ 1,440,784	\$ 333,923	\$ 1,421,187	\$ (19,597)
Contractuals	788,565	1,735,045	1,735,045	660,062	1,650,896	(84,149)
Debt Service	-	-	-	-	-	-
Commodities	10,017	116,773	116,773	19,562	115,024	(1,749)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,136,418	3,292,602	3,292,602	1,013,546	3,187,107	(105,496)
Net Change in Fund Balance	408,721	(115,918)	(115,918)	595,375	(28,288)	(123,361)
Actual Beginning Fund Balance	683,929	686,737	686,737	686,737	686,737	-
Ending Fund Balance	\$ 1,092,650	\$ 570,819	\$ 570,819	\$ 1,282,112	\$ 658,449	\$ (123,361)

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 was decreased by 0.111 mills for funding the 2015 budget, and comprises 2.0 percent of the total mill levy for the County.

Charges for service are the largest revenue stream for this Fund, equating to 81.6 percent of budgeted revenue collections in 2015. On August 13, 2014, the BoCC approved an EMS user fee increase of \$50 to the base rate and \$3 to the mileage rate. 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.



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

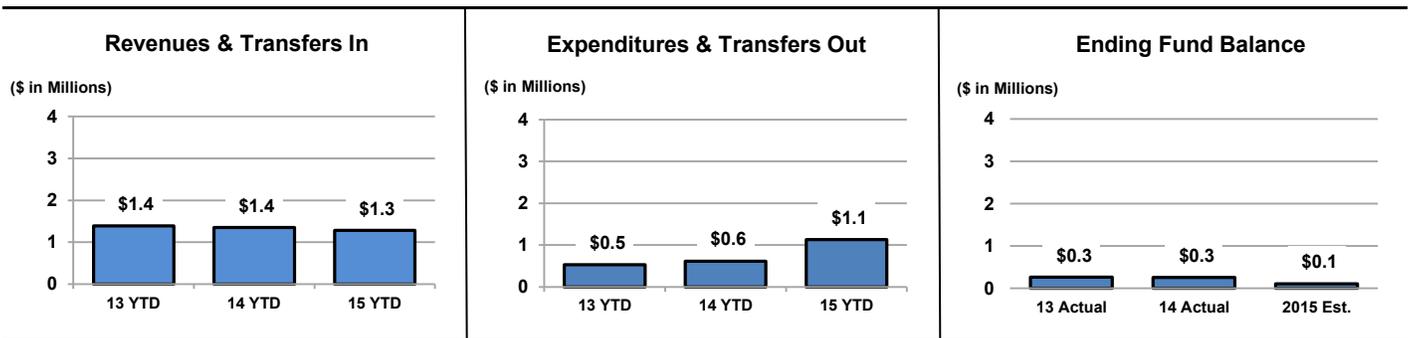
For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD		2015 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 1,649,016	\$ 2,454,476	\$ 2,454,476	\$ 1,412,712	\$ 2,422,520	\$ (31,956)
Back Prop. Taxes & Ref. Warrants	38,255	58,448	58,448	35,139	70,026	11,578
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	44,386	386,123	386,123	53,964	415,027	28,904
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	3,849,682	14,052,229	14,052,229	3,040,471	14,187,253	135,024
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	445	247,764	247,764	710	1,077	(246,687)
Reimbursements	30	14,147	14,147	162	432	(13,715)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	5,581,813	17,213,187	17,213,187	4,543,158	17,096,335	(116,852)
Expenditures & Transfers Out						
Personnel	\$ 2,923,522	\$ 13,822,252	\$ 13,807,252	\$ 3,091,661	\$ 13,342,118	\$ (465,134)
Contractuals	929,832	2,988,462	3,003,462	712,713	2,617,023	(386,439)
Debt Service	-	-	-	-	-	-
Commodities	214,575	1,167,028	1,167,028	305,359	1,156,819	(10,209)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,067,929	17,977,742	17,977,742	4,109,733	17,115,961	(861,781)
Net Change in Fund Balance	1,513,885	(764,555)	(764,555)	433,425	(19,626)	(978,634)
Actual Beginning Fund Balance	3,188,625	3,467,364	3,467,364	3,467,364	3,467,364	-
Ending Fund Balance	\$ 4,702,510	\$ 2,702,809	\$ 2,702,809	\$ 3,900,789	\$ 3,447,738	\$ (978,634)

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 1.7 percent of the 2015 mill levy for the County, with \$2.1 million in revenue budgeted from a property tax rate of 0.497 mills for the year, a 0.042 mill decrease from 2014.



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

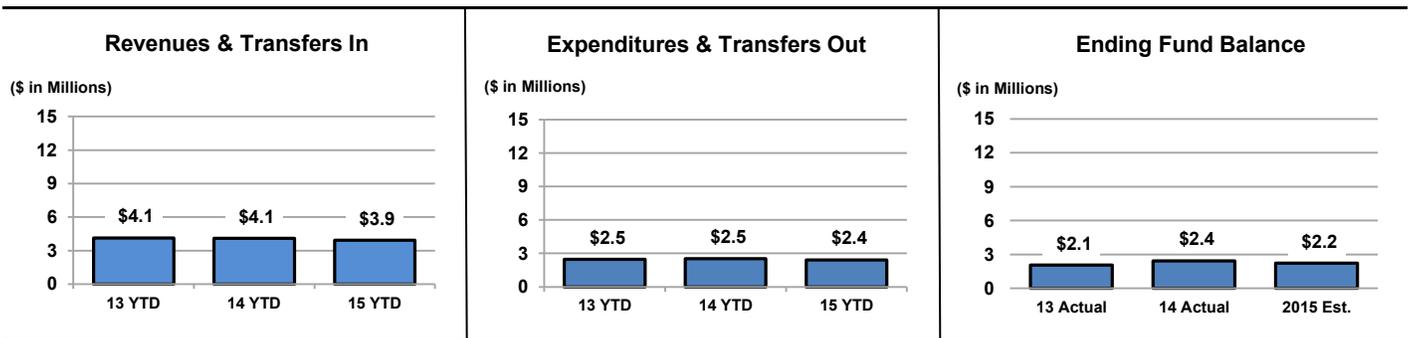
For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ 1,289,913	\$ 2,113,536	\$ 2,113,536	\$ 1,216,348	\$ 2,086,052	\$ (27,484)
Back Prop. Taxes & Ref. Warrants	28,074	63,304	63,304	27,480	54,778	(8,526)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	35,099	302,758	302,758	38,978	325,398	22,640
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,353,086	2,479,598	2,479,598	1,282,806	2,466,228	(13,370)
Expenditures & Transfers Out						
Personnel	\$ 146,769	\$ 626,381	\$ 626,381	\$ 140,259	\$ 561,783	\$ (64,597)
Contractuals	467,625	1,871,106	1,871,106	990,221	1,858,925	(12,181)
Debt Service	-	-	-	-	-	-
Commodities	1,625	12,800	12,800	1,833	6,920	(5,880)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	187,047	187,047	-	187,047	-
Total Expenditures & Transfers Out	616,019	2,697,334	2,697,334	1,132,312	2,614,676	(82,658)
Net Change in Fund Balance	737,067	(217,735)	(217,735)	150,494	(148,448)	(96,028)
Actual Beginning Fund Balance	262,074	257,342	257,342	257,342	257,342	-
Ending Fund Balance	\$ 999,141	\$ 39,607	\$ 39,607	\$ 407,836	\$ 108,894	\$ (96,028)

Highway

The Highway Department is financed through the Highway Fund to construct and maintain the County's roads, bridges and intersections. For 2014, the Fund is supported by a property tax levy of 1.093 mills, which represents a 0.101 mill decrease from last year's rate of 1.194.

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. Total intergovernmental revenues for 2015 are currently estimated at \$4.5 million.



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

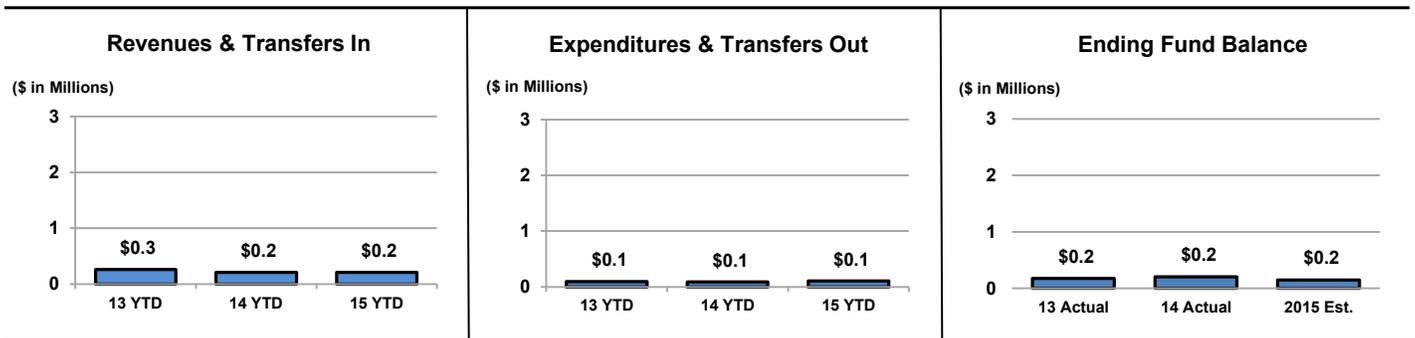
For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD		2015 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 2,859,828	\$ 4,644,718	\$ 4,644,718	\$ 2,673,049	\$ 4,584,528	\$ (60,190)
Back Prop. Taxes & Ref. Warrants	56,743	99,734	99,734	58,082	121,437	21,703
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	71,737	671,106	671,106	86,527	721,218	50,113
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	455	5,371	5,371	1,430	5,212	(159)
Intergovernmental	1,107,617	4,545,554	4,545,554	1,097,428	4,454,287	(91,266)
Charges for Services	-	69,966	69,966	715	79,311	9,346
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(725)	15,395	15,395	4,075	14,861	(534)
Reimbursements	3,925	11,272	11,272	1,980	8,993	(2,280)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	4,099,581	10,063,115	10,063,115	3,923,287	9,989,848	(73,267)
Expenditures & Transfers Out						
Personnel	\$ 1,426,635	\$ 5,984,715	\$ 5,984,715	\$ 1,373,937	\$ 5,906,072	\$ (78,643)
Contractuals	1,049,974	4,123,410	4,123,410	975,163	4,000,431	(122,979)
Debt Service	-	-	-	-	-	-
Commodities	55,362	315,780	315,780	27,944	238,622	(77,158)
Capital Improvements	-	40,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	40,000	40,000	40,000	-
Total Expenditures & Transfers Out	2,531,971	10,463,905	10,463,905	2,417,044	10,185,125	(278,781)
Net Change in Fund Balance	1,567,611	(400,790)	(400,790)	1,506,243	(195,277)	(352,048)
Actual Beginning Fund Balance	2,056,793	2,420,612	2,420,612	2,420,612	2,420,612	-
Ending Fund Balance	\$ 3,624,404	\$ 2,019,822	\$ 2,019,822	\$ 3,926,855	\$ 2,225,335	\$ (352,048)

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 2015 operations are predominately financed by a 0.081 mill property tax levy and by the sale of pesticides and other chemicals. The 2015 mill levy is decreased by 0.003 mills from 2014 when the rate was 0.084 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.



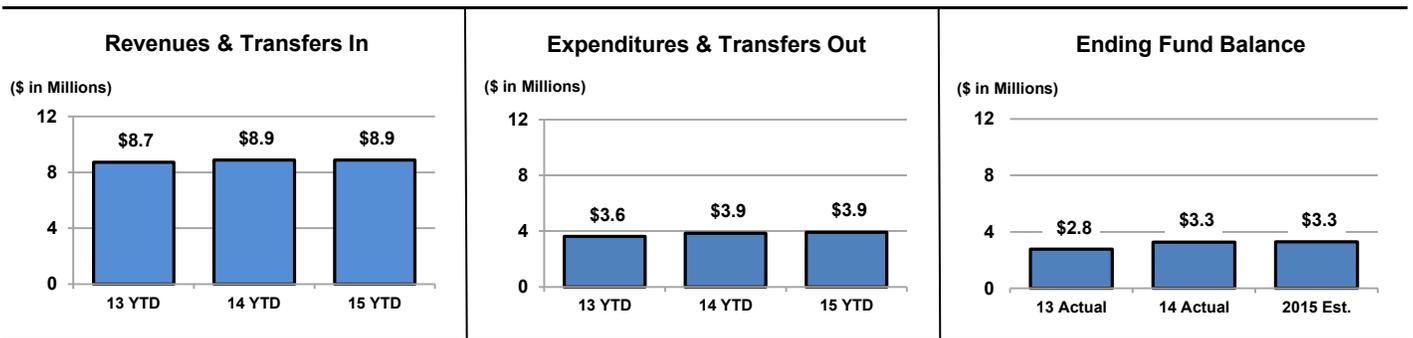
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD		2015 YTD		Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 200,487	\$ 343,648	\$ 343,648	\$ 197,764	\$ 339,006	\$ (4,642)
Back Prop. Taxes & Ref. Warrants	4,755	9,623	9,623	4,469	8,514	(1,109)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	6,107	47,119	47,119	6,488	50,635	3,515
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,771	54,755	54,755	3,803	64,060	9,306
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	250	250	-	-	(250)
Reimbursements	-	42	42	-	-	(42)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	213,121	455,437	455,437	212,524	462,215	6,778
Expenditures & Transfers Out						
Personnel	\$ 62,096	\$ 321,226	\$ 321,226	\$ 75,618	\$ 320,019	\$ (1,207)
Contractuals	23,781	94,302	94,302	24,724	108,009	13,707
Debt Service	-	-	-	-	-	-
Commodities	1,604	100,629	100,629	3,754	85,548	(15,081)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	87,482	516,157	516,157	104,096	513,576	(2,582)
Net Change in Fund Balance	125,639	(60,720)	(60,720)	108,429	(51,361)	4,196
Actual Beginning Fund Balance	177,185	202,129	202,129	202,129	202,129	-
Ending Fund Balance	\$ 302,824	\$ 141,409	\$ 141,409	\$ 310,558	\$ 150,768	\$ 4,196

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 2005 was raised from 16.695 mills to fund the relocation of five of the District's fire stations. Currently, the mill levy funding the 2015 budget stands at 18.367 mills. The fire station relocation project optimizes response times and reduces residential insurance rates. In April 2014, the final relocated station became operational.



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

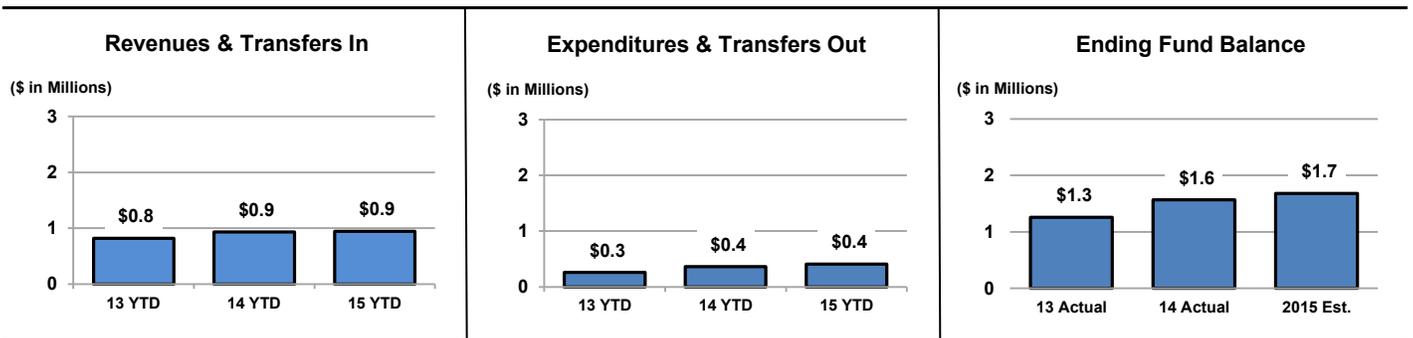
For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ 8,268,835	\$ 14,859,593	\$ 14,859,593	\$ 8,534,995	\$ 14,809,734	\$ (49,859)
Back Prop. Taxes & Ref. Warrants	137,439	271,310	271,310	144,667	212,311	(58,999)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	161,021	1,561,670	1,561,670	196,727	1,633,556	71,886
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	280	6,470	6,470	280	5,661	(809)
Intergovernmental	-	-	-	-	-	-
Charges for Services	317,364	402,656	402,656	8,523	384,514	(18,142)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	550	1,953	1,953	865	65,064	63,111
Reimbursements	-	1,043	1,043	4,211	7,658	6,615
Use of Money & Property	-	-	-	-	2,416	2,416
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	8,885,489	17,104,695	17,104,695	8,890,267	17,120,914	16,219
Expenditures & Transfers Out						
Personnel	\$ 3,255,584	\$ 13,994,148	\$ 13,994,148	\$ 3,274,980	\$ 13,936,141	\$ (58,007)
Contractuals	345,991	1,397,356	1,794,356	418,844	1,599,387	(194,969)
Debt Service	102,015	1,246,933	849,933	102,015	704,104	(145,829)
Commodities	111,468	808,227	808,227	126,502	700,411	(107,816)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	35,315	181,261	181,261	3,790	158,000	(23,261)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,850,373	17,627,925	17,627,925	3,926,130	17,098,044	(529,881)
Net Change in Fund Balance	5,035,116	(523,230)	(523,230)	4,964,136	22,870	(513,663)
Actual Beginning Fund Balance	2,770,302	3,271,925	3,271,925	3,271,925	3,271,925	-
Ending Fund Balance	\$ 7,805,418	\$ 2,748,695	\$ 2,748,695	\$ 8,236,061	\$ 3,294,795	\$ (513,663)

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 (BOCC) in 2000 after the Legislature assigned counties responsibility for all solid waste planning within their jurisdictions.

Expenditure estimates for the year are lower than budgeted as the Fund includes a budgeted contingency of \$480,000 in 2015 for small city storm debris removal, which was used for the first time in 2013. In June 2010, the BoCC adopted a resolution increasing the solid waste fee for 2011, bringing the base residential rate from \$4.04 to \$5.70 and the commercial rate from \$4.40 to \$5.46. Funds produced by the increase were used to support a tire roundup in April 2011. Remaining funds generated from the solid waste fee increase were being used for a Bulky Waste Trash Coupon program, which ran for three months in 2011, 2012, and 2014. Additionally, the fund supports a coupon program, through which residents of Sedgwick County are eligible for a coupon for a free trash dump of 1,000 pounds, valued at \$28. Solid waste fees were held steady with 2014 rates in 2015.



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

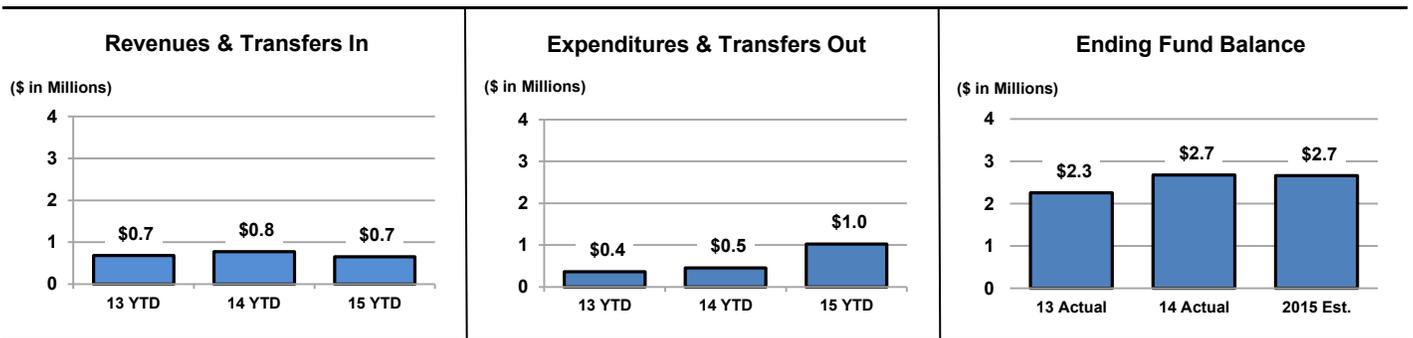
For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD		2015 YTD		Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	661	57,641	57,641	563	57,632	(9)
Intergovernmental	-	-	-	-	-	-
Charges for Services	930,901	1,704,919	1,704,919	946,424	1,692,188	(12,731)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	417	417	-	-	(417)
Reimbursements	-	544	544	-	-	(544)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	931,562	1,763,521	1,763,521	946,987	1,749,820	(13,701)
Expenditures & Transfers Out						
Personnel	\$ 183,653	\$ 811,227	\$ 812,235	\$ 188,293	\$ 797,627	\$ (14,608)
Contractuals	158,697	1,300,320	1,157,312	81,458	558,452	(598,860)
Debt Service	-	-	-	-	-	-
Commodities	21,731	61,481	203,481	140,765	200,884	(2,597)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	80,170	80,170	-	80,170	-
Total Expenditures & Transfers Out	364,080	2,253,197	2,253,197	410,517	1,637,134	(616,064)
Net Change in Fund Balance	567,482	(489,676)	(489,676)	536,470	112,686	(629,765)
Actual Beginning Fund Balance	1,260,731	1,570,065	1,570,065	1,570,065	1,570,065	-
Ending Fund Balance	\$ 1,828,213	\$ 1,080,389	\$ 1,080,389	\$ 2,106,535	\$ 1,682,751	\$ (629,765)

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.



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

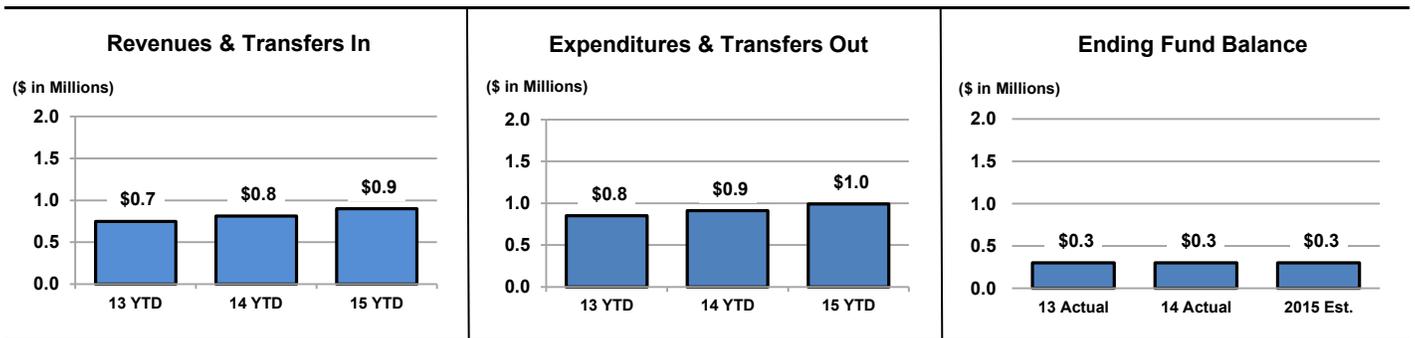
For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD		
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of April 2015	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	681,021	2,983,470	2,983,470	654,032	2,555,726	(427,744)
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	92,725	2,759	2,759	-	-	(2,759)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	55,416	55,416	-	885	(54,531)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	773,745	3,041,645	3,041,645	654,032	2,556,611	(485,033)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	451,976	2,302,550	2,302,550	1,018,920	1,863,901	(438,649)
Debt Service	-	-	-	-	-	-
Commodities	2,797	71,000	71,000	2,561	51,537	(19,463)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	659,068	659,068	-	659,068	(0)
Total Expenditures & Transfers Out	454,774	3,032,618	3,032,618	1,021,481	2,574,506	(458,112)
Net Change in Fund Balance	318,972	9,027	9,027	(367,448)	(17,894)	(943,146)
Actual Beginning Fund Balance	2,254,630	2,678,238	2,678,238	2,678,238	2,678,238	-
Ending Fund Balance	\$ 2,573,602	\$ 2,687,265	\$ 2,687,265	\$ 2,310,790	\$ 2,660,344	\$ (943,146)

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)

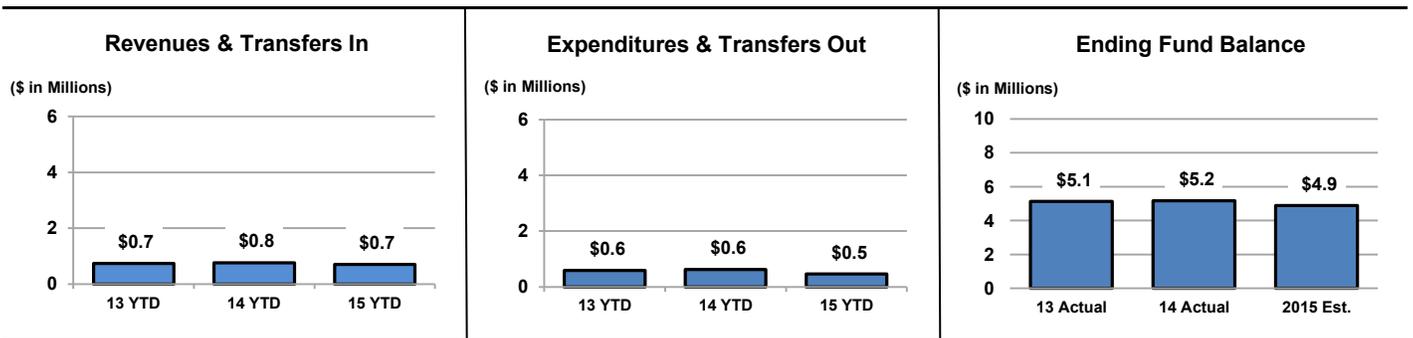
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	2014 YTD		2015 YTD		Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	12,075	30,000	30,000	9,800	25,099	(4,902)
Charges for Services	800,293	4,132,443	4,132,443	863,247	3,930,657	(201,785)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	252	5,766	5,766	28,141	30,907	25,141
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	812,619	4,168,209	4,168,209	901,188	3,986,663	(181,546)
Expenditures & Transfers Out						
Personnel	\$ 661,191	\$ 3,079,932	\$ 3,079,932	\$ 702,394	\$ 2,975,357	\$ (104,575)
Contractuals	246,613	1,025,277	1,025,277	282,304	959,594	(65,683)
Debt Service	-	-	-	-	-	-
Commodities	4,433	63,000	63,000	7,642	37,618	(25,382)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	12,899	12,899
Total Expenditures & Transfers Out	912,237	4,168,209	4,168,209	992,340	3,985,468	(182,741)
Net Change in Fund Balance	(99,617)	-	-	(91,152)	1,195	(364,287)
Actual Beginning Fund Balance	301,862	301,862	301,862	301,862	301,862	-
Ending Fund Balance	\$ 202,245	\$ 301,862	\$ 301,862	\$ 210,710	\$ 303,057	\$ (364,287)

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 Department of Children and Family Services (formerly SRS), which is the primary source of revenue for this Fund.



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

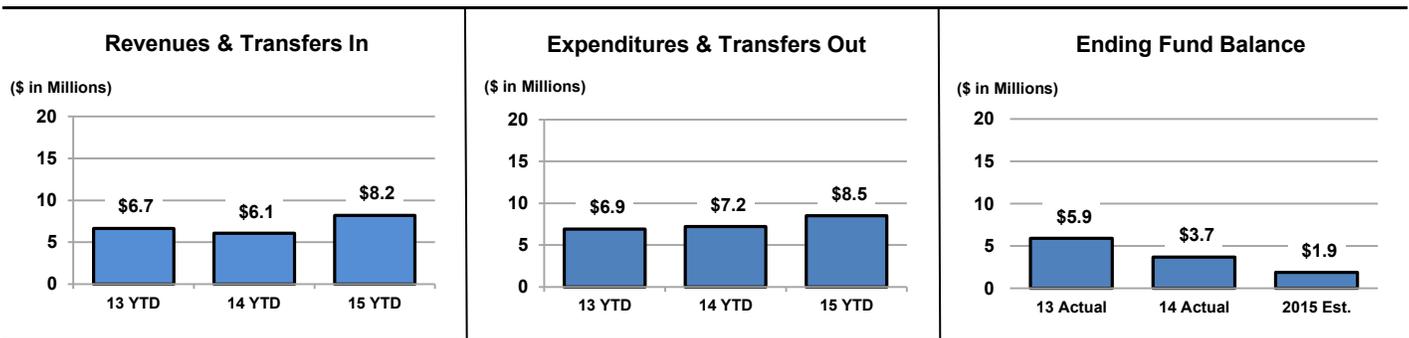
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	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	719,657	2,833,868	2,838,868	661,337	2,759,202	(79,666)
Charges for Services	46,136	180,000	180,000	39,035	227,157	47,157
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	135	-	-	300	6,620	6,620
Reimbursements	1,373	-	-	-	1,814	1,814
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	767,302	3,013,868	3,018,868	700,672	2,994,793	(24,075)
Expenditures & Transfers Out						
Personnel	\$ 303,779	\$ 1,480,276	\$ 1,481,379	\$ 285,032	\$ 1,209,679	\$ (271,700)
Contractuals	308,095	1,823,074	2,023,663	169,268	2,047,454	23,791
Debt Service	-	-	-	-	-	-
Commodities	7,125	24,700	28,008	5,741	21,303	(6,705)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	618,999	3,328,050	3,533,050	460,041	3,278,437	(254,613)
Net Change in Fund Balance	148,302	(314,182)	(514,182)	240,632	(283,643)	(278,688)
Actual Beginning Fund Balance	5,129,175	5,170,868	5,170,868	5,170,868	5,170,868	-
Ending Fund Balance	\$ 5,277,477	\$ 4,856,686	\$ 4,656,686	\$ 5,411,500	\$ 4,887,225	\$ (278,688)

COMCARE Grants

COMCARE was established in 1990 to identify and respond to the mental health and substance abuse needs of adults, children, and families after the passage of the State's Mental Health Reform Act. COMCARE is one of 26 Community Mental Health Centers (CMHC) operating in the state of Kansas.

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



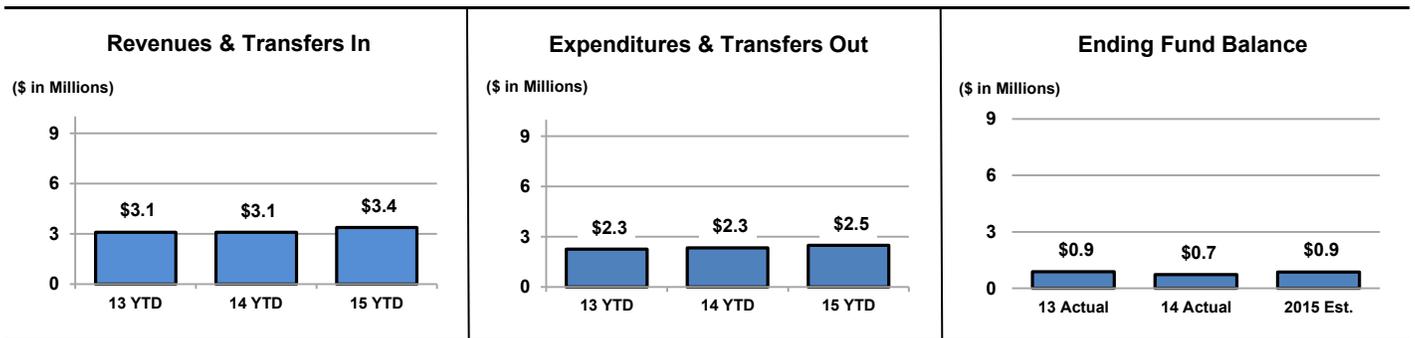
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD		2015 YTD		Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,481,033	5,833,988	7,450,604	1,813,537	6,300,602	(1,150,003)
Charges for Services	4,578,480	32,852,288	32,909,678	6,382,720	23,222,618	(9,687,060)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(17,553)	33,000	33,000	(59)	13,925	(19,075)
Reimbursements	16,357	39,278	39,278	10,120	37,323	(1,955)
Use of Money & Property	4	0	0	41	149	149
Transfers In & Other Proceeds	-	57,833	57,833	-	56,771	(1,062)
Total Revenues & Transfers In	6,058,321	38,816,387	40,490,393	8,206,359	29,631,388	(10,859,005)
Expenditures & Transfers Out						
Personnel	\$ 4,171,458	\$ 24,363,552	\$ 24,585,884	\$ 4,543,290	\$ 19,385,294	\$ (5,200,589)
Contractuals	2,942,269	15,459,609	16,507,836	3,897,274	11,691,627	(4,816,209)
Debt Service	-	-	-	-	-	-
Commodities	91,109	888,707	959,452	60,665	364,340	(595,112)
Capital Improvements	3,005	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	4,913	9,520	-	4,913	(4,607)
Total Expenditures & Transfers Out	7,207,841	40,716,781	42,062,692	8,501,229	31,446,174	(10,616,518)
Net Change in Fund Balance	(1,149,521)	(1,900,394)	(1,572,299)	(294,870)	(1,814,786)	(21,475,523)
Actual Beginning Fund Balance	5,909,010	3,702,008	3,702,008	3,702,008	3,702,008	-
Ending Fund Balance	\$ 4,759,489	\$ 1,801,614	\$ 2,129,709	\$ 3,407,138	\$ 1,887,222	\$ (21,475,523)

Corrections Grants

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



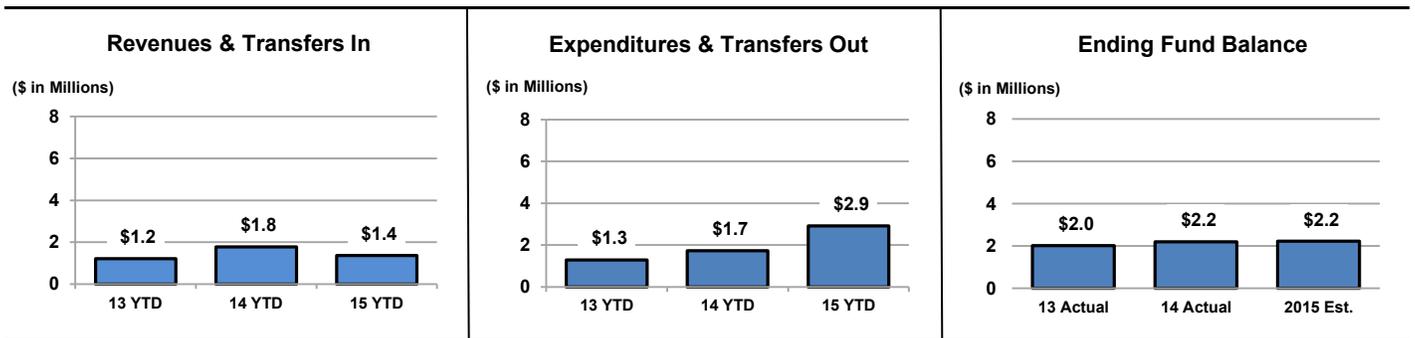
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	2,955,479	9,241,535	9,241,535	3,253,004	8,914,312	(327,223)
Charges for Services	126,467	538,760	538,760	111,970	538,178	(582)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	424	265	265	6,181	6,899	6,634
Reimbursements	3,530	26,269	26,269	3,609	43,708	17,439
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	460,404	460,404	-	460,404	-
Total Revenues & Transfers In	3,085,900	10,267,233	10,267,233	3,374,764	9,963,501	(303,732)
Expenditures & Transfers Out						
Personnel	\$ 1,963,465	\$ 8,922,263	\$ 8,922,263	\$ 2,066,010	\$ 8,763,379	\$ (158,884)
Contractuals	299,259	1,161,282	1,193,282	351,190	806,508	(386,774)
Debt Service	-	-	-	-	-	-
Commodities	75,626	179,617	242,845	69,947	259,271	16,426
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	2,338,350	10,263,162	10,358,390	2,487,147	9,829,158	(529,232)
Net Change in Fund Balance	747,550	4,071	(91,157)	887,617	134,343	(832,964)
Actual Beginning Fund Balance	884,964	737,648	737,648	737,648	737,648	-
Ending Fund Balance	\$ 1,632,514	\$ 741,719	\$ 646,491	\$ 1,625,265	\$ 871,991	\$ (832,964)

Aging Grants

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



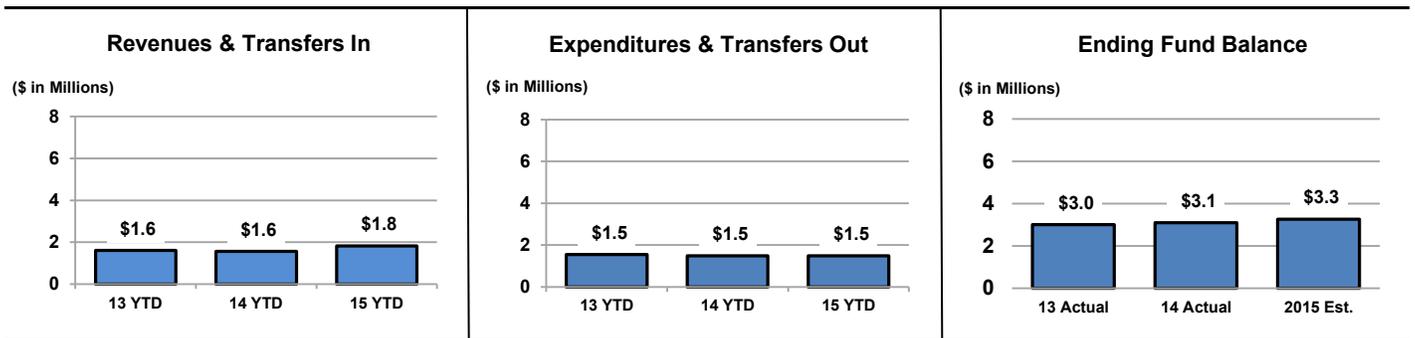
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
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	1,760,282	6,393,822	6,393,822	1,373,237	5,727,722	(666,100)
Charges for Services	19,558	47,900	47,900	16,900	53,121	5,221
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	2,919	39,600	39,600	(18,250)	22,192	(17,408)
Reimbursements	-	6,700	6,700	-	-	(6,700)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	411,363	411,363	-	411,363	-
Total Revenues & Transfers In	1,782,759	6,899,385	6,899,385	1,371,886	6,214,397	(684,988)
Expenditures & Transfers Out						
Personnel	\$ 356,354	\$ 1,844,371	\$ 1,844,371	\$ 386,132	\$ 1,643,741	\$ (200,630)
Contractuals	1,361,008	5,814,172	5,814,172	2,511,574	4,449,999	(1,364,173)
Debt Service	-	-	-	-	-	-
Commodities	13,241	49,100	49,100	10,911	33,680	(15,420)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	64,838	64,838	-	64,838	-
Total Expenditures & Transfers Out	1,730,603	7,772,480	7,772,480	2,908,618	6,192,257	(1,580,223)
Net Change in Fund Balance	52,155	(873,095)	(873,095)	(1,536,732)	22,140	(2,265,211)
Actual Beginning Fund Balance	2,012,601	2,201,475	2,201,475	2,201,475	2,201,475	-
Ending Fund Balance	\$ 2,064,756	\$ 1,328,380	\$ 1,328,380	\$ 664,743	\$ 2,223,615	\$ (2,265,211)

Health Department Grants

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



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

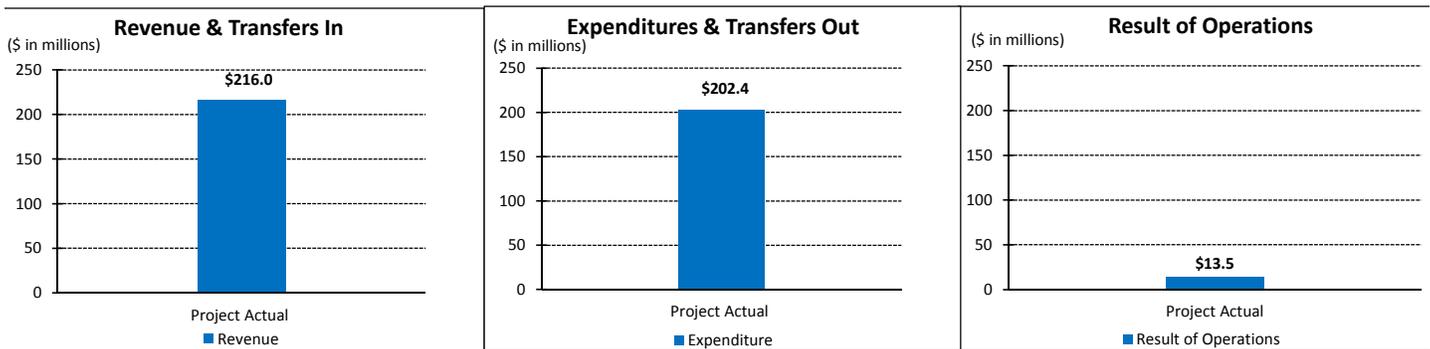
For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
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	1,472,396	6,948,849	7,173,293	1,696,687	6,268,451	(904,842)
Charges for Services	72,600	257,467	257,467	75,835	308,539	51,072
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	21,636	26,752	26,752	48,429	111,421	84,669
Reimbursements	1,270	1,507	1,507	2,352	2,886	1,379
Use of Money & Property	-	-	-	-	0	0
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,567,902	7,234,575	7,459,019	1,823,304	6,691,297	(767,722)
Expenditures & Transfers Out						
Personnel	\$ 1,118,705	\$ 5,413,252	\$ 5,435,521	\$ 1,083,513	\$ 4,579,879	\$ (855,642)
Contractuals	314,436	1,708,422	1,883,649	349,942	1,678,552	(205,097)
Debt Service	-	-	-	-	-	-
Commodities	40,279	624,152	650,889	51,967	263,722	(387,167)
Capital Improvements	12,669	-	211	-	-	(211)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,486,089	7,745,826	7,970,270	1,485,422	6,522,153	(1,448,118)
Net Change in Fund Balance	81,813	(511,251)	(511,251)	337,881	169,144	(2,215,840)
Actual Beginning Fund Balance	3,015,627	3,103,278	3,103,278	3,103,278	3,103,278	-
Ending Fund Balance	\$ 3,097,440	\$ 2,592,027	\$ 2,592,027	\$ 3,441,159	\$ 3,272,422	\$ (2,215,840)

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 on a 60/40 split. The information presented in the table below depicts multi-year budgeting information as well as FY 2013 YTD information. A transfer in of the residual equity of \$1.0 million from the Kansas Pavilions sub-fund was done in April 2013 to the Arena sub-fund.



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

	Total Project				
	Budget		FY '05-FY '14 Amounts	FY 2015 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	-	-	5,304,437	-	5,304,437
Miscellaneous	-	-	394,275	6,299	400,574
Reimbursements	-	-	1,765,367	-	1,765,367
Other proceeds	-	-	1,959,549	-	1,959,549
Total revenues & transfers in	184,528,042	205,500,000	215,961,534	6,299	215,967,833
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	-	-	-
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	3,260,167	243,000	3,503,167
Kansas Pavilions - Operations	-	1,559,279	1,327,978	-	1,327,978
Arena Capital Improvements	-	1,043,409	1,189,495	710,000	1,899,495
Total expenditures & transfers out	184,528,042	211,408,448	202,424,119	953,000	203,377,119
Ending fund balance			\$ 13,537,415		\$ 12,590,714

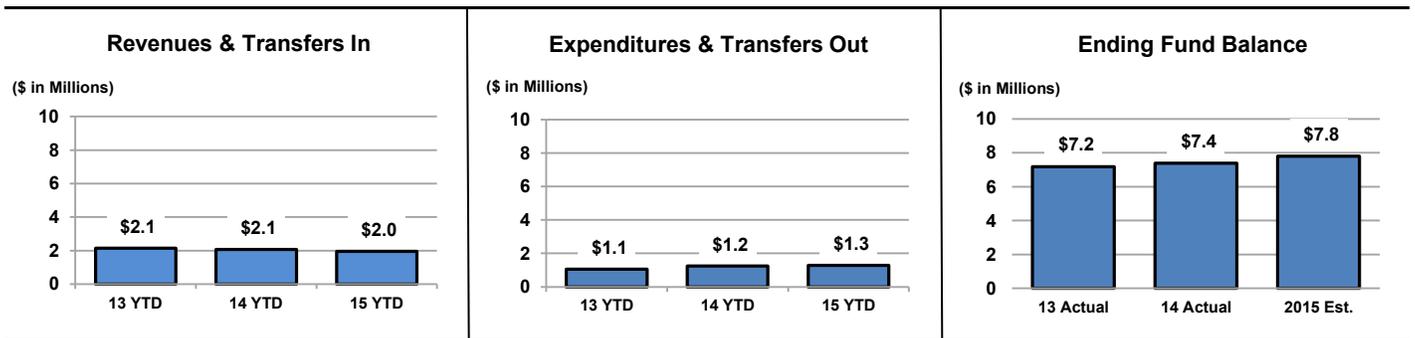


Fleet Management

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 Fleet parts room, body shop work and ambulance remounts.

In 2015, a decrease in the cost of fuel has resulted in diminished expenditures for fuel as reflected in the commodities line below. These savings are passed along to operating departments through their monthly fleet charges.



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

For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

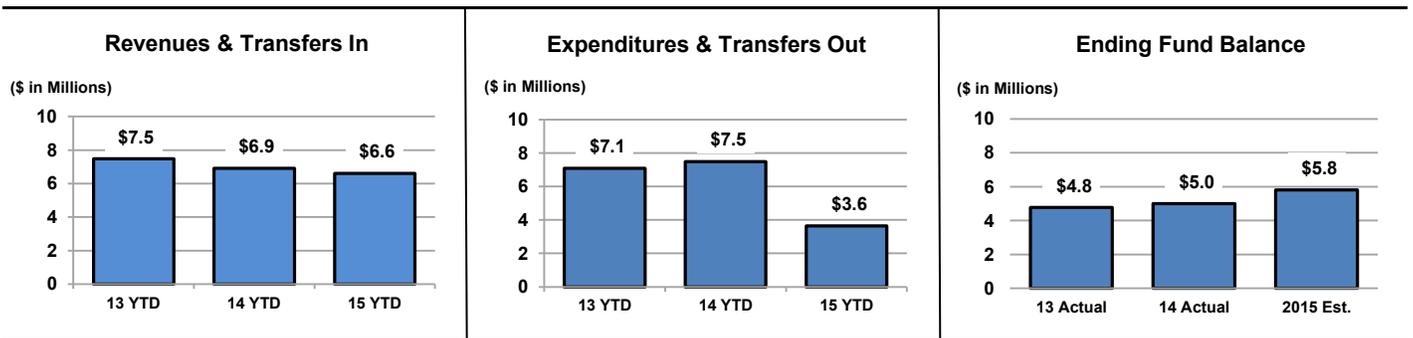
	2014 YTD		2015 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	2,007,508	9,654,842	9,654,842	1,805,940	8,070,836	(1,584,006)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	46,000	370,394	370,394	134,050	339,956	(30,437)
Reimbursements	10,382	6,222	6,222	10,468	65,716	59,494
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,063,890	10,031,457	10,031,457	1,950,458	8,476,508	(1,554,949)
Expenditures & Transfers Out						
Personnel	\$ 223,608	\$ 975,252	\$ 975,252	\$ 225,870	\$ 960,748	\$ (14,504)
Contractuals	126,337	543,320	543,320	179,181	518,340	(24,980)
Debt Service	-	-	-	-	-	-
Commodities	891,319	3,476,501	3,481,501	725,480	3,533,541	52,040
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	5,083,436	5,078,436	157,364	3,038,769	(2,039,667)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,241,265	10,078,509	10,078,509	1,287,896	8,051,399	(2,027,110)
Net Change in Fund Balance	822,626	(47,052)	(47,052)	662,562	425,109	(3,582,059)
Actual Beginning Fund Balance	7,189,974	7,378,279	7,378,279	7,378,279	7,378,279	-
Ending Fund Balance	\$ 8,012,600	\$ 7,331,227	\$ 7,331,227	\$ 8,040,841	\$ 7,803,388	\$ (3,582,059)

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 is expected to give 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 new plan is a preferred provider organization (PPO) product that allows easier access to network providers without the need for referrals.

The Special Voluntary Retirement Program (SVRP) commitment to provide early retirees with health insurance coverage up to Medicare eligibility will continue to be paid from this Fund in 2015.



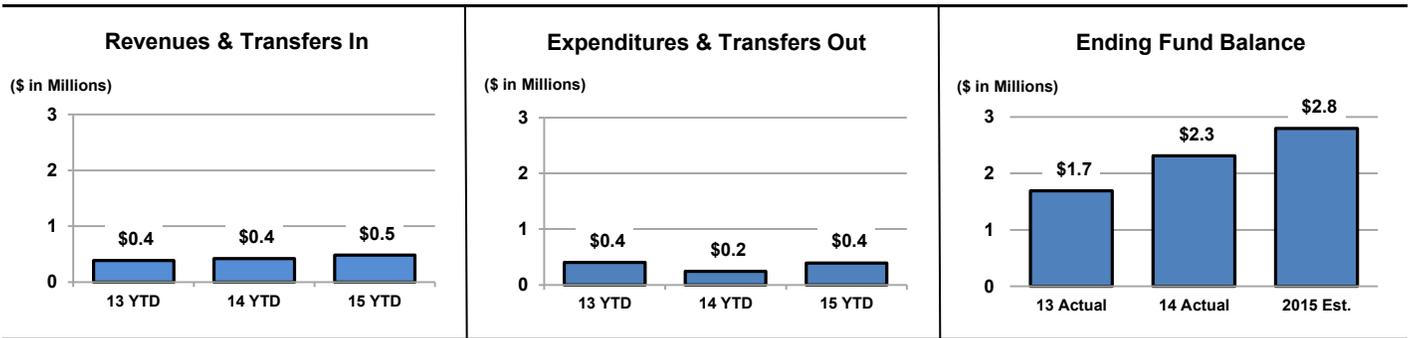
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
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	6,916,444	31,559,586	31,559,586	6,602,219	26,966,612	(4,592,974)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	6,916,444	31,559,586	31,559,586	6,602,219	26,966,612	(4,592,974)
Expenditures & Transfers Out						
Personnel	\$ 4,235	\$ 157,153	\$ 157,153	\$ 29,129	\$ 124,561	\$ (32,591)
Contractuals	7,489,021	34,312,116	34,312,116	3,614,633	26,018,411	(8,293,705)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	7,493,256	34,469,269	34,469,269	3,643,762	26,142,972	(8,326,297)
Net Change in Fund Balance	(576,812)	(2,909,683)	(2,909,683)	2,958,457	823,640	(12,919,270)
Actual Beginning Fund Balance	4,772,191	4,994,503	4,994,503	4,994,503	4,994,503	-
Ending Fund Balance	\$ 4,195,379	\$ 2,084,820	\$ 2,084,820	\$ 7,952,960	\$ 5,818,143	\$ (12,919,270)

Workers' Compensation

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



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

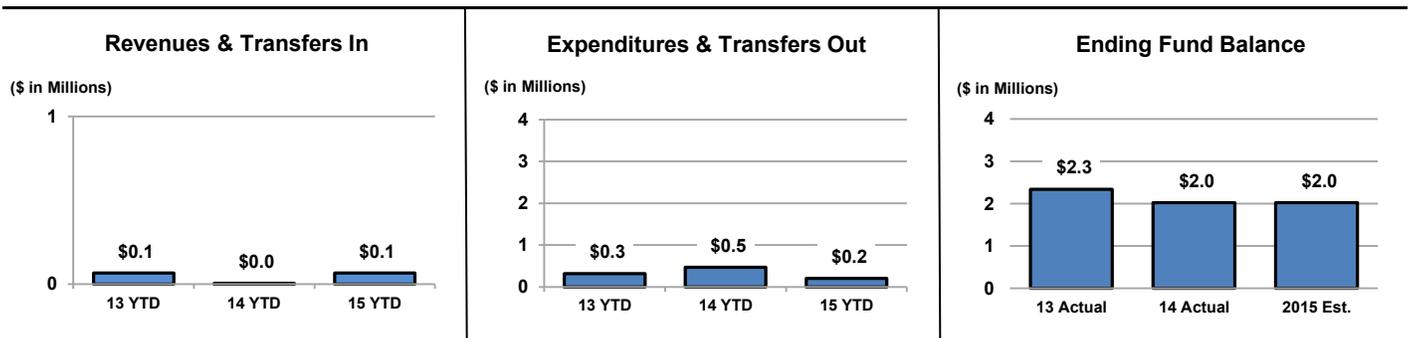
For the month ending March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
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	395,660	1,968,933	1,968,933	481,637	1,870,486	(98,447)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	1,002	1,002	-	-	(1,002)
Reimbursements	27,551	77,518	77,518	147	25,780	(51,738)
Use of Money & Property	-	-	-	-	1,019	1,019
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	423,211	2,047,453	2,047,453	481,784	1,897,285	(150,167)
Expenditures & Transfers Out						
Personnel	\$ 61,389	\$ 348,215	\$ 348,215	\$ 40,868	\$ 178,543	\$ (169,672)
Contractuals	180,398	1,701,876	1,701,876	351,044	1,230,880	(470,996)
Debt Service	-	-	-	-	-	-
Commodities	-	750	750	296	2,487	1,737
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	241,786	2,050,841	2,050,841	392,208	1,411,910	(638,931)
Net Change in Fund Balance	181,425	(3,388)	(3,388)	89,576	485,375	(789,098)
Actual Beginning Fund Balance	1,689,822	2,312,483	2,312,483	2,312,483	2,312,483	-
Ending Fund Balance	\$ 1,871,247	\$ 2,309,095	\$ 2,309,095	\$ 2,402,059	\$ 2,797,858	\$ (789,098)

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 Department and COMCARE healthcare facilities, and professional liability for physicians in COMCARE, Regional Forensic Science Center and EMSS. 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 March 31, 2015, with comparative actuals ending March 31, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of April 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
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	-	12,967	12,967	-	-	(12,967)
Miscellaneous	-	-	-	-	-	-
Reimbursements	4,456	138,747	138,747	65,609	110,522	(28,225)
Use of Money & Property	-	-	-	-	597	597
Transfers In & Other Proceeds	-	1,156,015	1,156,015	-	958,390	(197,625)
Total Revenues & Transfers In	4,456	1,307,729	1,307,729	65,609	1,069,509	(238,220)
Expenditures & Transfers Out						
Personnel	\$ 49,354	\$ 215,894	\$ 215,894	\$ 50,481	\$ 218,800	\$ 2,906
Contractuals	410,045	1,032,290	1,032,290	153,581	842,260	(190,030)
Debt Service	-	-	-	-	-	-
Commodities	5,963	12,100	11,930	1,260	8,448	(3,482)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	170	-	-	(170)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	465,362	1,260,284	1,260,284	205,321	1,069,508	(190,776)
Net Change in Fund Balance	(460,906)	47,444	47,444	(139,712)	0	(428,996)
Actual Beginning Fund Balance	2,335,876	2,023,800	2,023,800	2,023,800	2,023,800	-
Ending Fund Balance	\$ 1,874,970	\$ 2,071,244	\$ 2,071,244	\$ 1,884,088	\$ 2,023,800	\$ (428,996)

Capital Projects

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

- **1999:** All projects from the 1999 capital budget are closed.
- **2000:** A single Public Works design project (\$0.1 million) to widen West Street from the Wichita City limit to 47th St. South has been completed.
- **2002:** One active project remains from 2002, with \$19,149 in remaining budget. Construction on the Plum Shelter project is in progress.
- **2003:** All projects from 2003 capital budget are closed.
- **2004:** Three special assessment projects, totaling \$0.9 million are open but have not been scheduled.
- **2005:** Project budgets currently include \$8.2 million in remaining funding, the majority of which is related to INTRUST Bank Arena, which opened in January 2010.
- **2006:** Project budgets include \$0.7 million in available funding and \$47.1 million has been committed to date.
- **2007:** Active 2007 projects include \$1.0 million in funding, of which \$0.6 million is currently available.
- **2008:** Budgeted funding for open 2008 projects totals \$2.8 million, of which \$1.7 million is committed and \$1.1 million is available.
- **2009:** Budgeted funding for active 2009 projects totals \$7.0 million; of which \$6.8 million is committed and only \$207,251 remains available.
- **2010:** Active 2010 projects total \$10.7 million in budgeted funding, with \$6.7 million committed and \$4.0 million available. Repairs to the Wichita Valley Center Flood Control Project are substantially finished and the certification process, managed by Wichita, has been completed.
- **2011:** Budgeted funding for active 2011 projects totals \$26.4 million, with \$14.0 million committed and \$12.4 million available. Conversion from the 800 MHz System to Digital and Fire Station 34 in Haysville are both fully operational.
- **2012:** Active 2012 projects include \$20.3 million in budgeted funding, with \$16.3 million committed and \$4.0 million remaining. Fire Station 36 on South Oliver is fully operational and the update to the Adult Detention Facility Master Control System project is in progress.
- **2013:** The 2013 CIP includes \$32.1 million in project funding, of which \$24.2 million is committed and \$7.9 million is available. Major projects include the completed replacement of the roof and HVAC units at the Extension Office and numerous maintenance and improvement projects for drainage systems, roads and bridges.
- **2014:** The 2014 CIP includes \$35.0 million in project funding, of which \$20.9 million is committed and \$14.1 million is available. Replacement of Deputy Workstations was transferred as part of the 2013 CIP amendment to upgrade the Adult Detention Facility Master Control System and is in progress.
- **2015:** The 2015 CIP includes \$17.3 million in project funding, of which \$1.3 million is committed and \$16.0 million is available. Significant current projects include: a Bike/Pedestrian Bridge on Meridian, construction of the Aviation Pathway Bike Path, flood control system maintenance, and an upgrade and security replacement at the Work Release facility.

Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-date
1999 Projects							
All 1999 projects closed							
2000 Projects							
Roads							
21958-231	> R248 Widen West St: City Limit-47thS (D)	LST	300,000	124,323	124,323	-	-
Total - 2000 Open Projects			\$ 300,000	\$ 124,323	\$ 124,323	\$ -	\$ -
2002 Projects							
Facilities							
51999-234	> Replace Plum Shelter, Sedgwick County Park	Cash	43,540	246,235	227,086	19,149	23,820
Total - 2002 Open Projects			\$ 43,540	\$ 246,235	\$ 227,086	\$ 19,149	\$ 23,820
2003 Projects							
All 2003 projects closed							
2004 Projects							
Roads							
21818-403	> Elk Ridge Addition, Phase 4 (SA)	Bond	-	305,000	-	305,000	-
21819-403	> Elk Ridge Addition, Phase 3 (SA)	Bond	-	211,000	-	211,000	-
21824-403	> Redmond Estates, Phase 2 (SA)	Bond	-	391,000	101	390,899	-
Total - 2004 Open Projects			\$ -	\$ 907,000	\$ 101	\$ 906,899	\$ -

Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-date
2005 Projects							
Facilities							
93967-234	> Space Planning for all County Offices	Cash	350,000	234,250	123,071	111,179	-
57011-551	> Operations Reserve, SC Arena	Special LST	-	8,092,439	-	8,092,439	-
Total - 2005 Open Projects			\$ 350,000	\$ 8,326,689	\$ 123,071	\$ 8,203,618	\$ -
2006 Projects							
Facilities							
58999-402	> Jabara Campus/ National Center for Aviation Training (NCAT) A/E	Bond	-	10,502,451	10,443,897	58,554	-
58995-402	> NCAT Construct Aviation Service Center	Bond	-	16,691,492	16,679,812	11,680	-
58994-402	> NCAT Construct Advanced Manufacturing Technology Center	Bond	-	16,691,492	16,679,811	11,681	-
58992-402	> NCAT Project Planning and Mgmt	Bond	-	205,062	205,062	-	-
58991-402	> NCAT Contingency	Bond	-	138,891	6,820	132,071	-
15997-402	> Construct RFSC Annex & Replace Control System	Cash	2,102,986	2,878,797	2,824,818	53,979	-
Roads							
21758-231	> R279 Intelligent Transportation Sys 06	LST	250,000	250,000	225,316	24,684	-
21763-231	> R239 13thSt N: 119th-135thSt W	LST	300,000	300,000	-	300,000	-
21754-403	> Greenwich Plaza (SA) Roads	Bond	-	83,000	94	82,906	-
Total - 2006 Open Projects			\$ 2,652,986	\$ 47,741,185	\$ 47,065,630	\$ 675,555	\$ -

Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-date
2007 Projects							
Roads							
21709-231	> Prairie Breeze (LST) (39th St)	LST	-	109,375	13,293	96,082	-
21719-231	> R259 Recond 135th St W: K-42-Diag (ROW)	LST	500,000	500,000	414,360	85,640	-
21722-231	> R307 Pave 159th St. E: US 54 to Lincoln (D)	LST	50,000	50,000	-	50,000	-
21723-231	> R308 Widen 159th St. E:US 54-21st St N (D)	LST	-	250,000	-	250,000	-
21710-403	> Prairie Breeze (SA) (39th St)	Bond	-	109,375	24,193	85,182	-
Total - 2007 Open Projects			\$ 550,000	\$ 1,018,750	\$ 451,846	\$ 566,904	\$ -
2008 Projects							
Facilities							
12993-234	> Construct EMS Post 10 Ph 1 (Via Christi)	Cash	756,482	746,227	735,599	10,628	12,022
33976-234	> Replace Boilers & Hot Water Sys-JRBR (D)	Cash	48,676	48,676	-	48,676	-
14980-241	> Construct Water Tender Facility - Furley	Cash	99,007	99,007	-	99,007	-
Drainage							
23970-234	> D21, Meridian, 79th to 119th St S (Plan)	Cash	-	100,000	94,533	5,467	-
23972-234	> D20 Clifton Channel Improvements	Cash	1,500,000	1,145,614	808,132	337,483	-
Roads							
21682-403	> Via Christi W-Ph 4, 151st: St Teresa-N (SA)	Bond	-	214,000	-	214,000	-
21686-403	> Chateau Estates East (SA)	Bond	-	464,694	31,282	433,412	-
Total - 2008 Open Projects			\$ 2,404,165	\$ 2,818,218	\$ 1,669,547	\$ 1,148,672	\$ 12,022

Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-date
2009 Projects							
Facilities							
62999-234	> Compliance w Americans w Disabilities Act 2009	Cash	278,350	278,348	275,544	2,804	7,290
11994-234	> Convert & Expand 800 MHz Radio System	Cash	100,000	100,000	99,955	45	-
Drainage							
23967-234	> D24 Stormwater Management and Planning	Cash	-	132,110	76,980	55,130	-
23968-234	> D23 WVCFC Levee Repairs for Accreditation	Cash	4,000,000	4,000,000	4,000,000	-	-
Roads							
21669-231	> R274 Recond 183rd St W: 23-39th St S (ROW)	LST	100,000	100,000	-	100,000	-
21671-231	> R282 Widen Ridge: K96-53rd St N	LST	955,000	2,389,659	2,340,387	49,272	23,908
Total - 2009 Open Projects			5,433,350	7,000,117	6,792,865	207,251	31,198
2010 Projects							
Facilities							
62998-234	> Compliance w Americans w Disabilities Act 2010	Cash	378,363	378,365	247,886	130,479	6,210
11992-234	> Convert to Digital & Expand 800 MHz Radio Sys	Cash	650,000	150,000	144,940	5,060	-
17985-234	> Replace Sheriff Department's Squad Room (C)	Cash	1,156,384	1,485,339	1,481,482	3,857	-
17984-402	> Expand Entrance and Visitation; Remodel 2nd Floor - Adult Detention	Bond	2,854,578	2,854,578	174,239	2,680,339	-
Drainage							
23966-234	> D23 WVCFC Levee Repairs Required for Accreditation	Cash	1,050,000	1,050,000	907,901	142,099	-

Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-date
Roads							
21634-231	> R299 135th W: Diagonal to Ross (D)	LST	150,000	150,000	100,669	49,331	-
21639-231	> R324 45th St N:Webb to Greenwich	LST	900,000	1,429,514	1,205,835	223,679	-
21640-231	> R325 53rd St N Webb to Greenwich	LST	900,000	1,558,104	777,392	780,712	-
21642-403	> R324 45th N:Webb to Greenwich	Bond	500,000	500,000	493,500	6,500	-
21643-403	> R325 53rd St n Webb to Greenwich	Bond	500,000	1,130,624	1,130,624	-	-
Total - 2010 Open Projects			9,039,325	10,686,524	6,664,468	4,022,056	6,210

2011 Projects

Facilities							
33971-234	> Repair JRBR Concrete	Cash	-	75,100	13,209	61,892	-
52986-234	> Improvements to NE SC Park	Cash	115,750	115,750	30,475	85,275	-
62997-234	> Compliance w Americans w Disabilities Act - 2011	Cash	625,172	625,172	484,542	140,630	93,026
62996-241	> Compliance w Americans w Disabilities Act -2011 - Fire District 1	Cash	48,247	48,247	28,555	19,692	-
11991-402	> 800 MHz Radio System Expand & Convert to Digital	Bond	22,000,000	22,000,000	10,756,810	11,243,190	-
17981-402	> Update Master Control and Related Peripheral Technology, Adult Detention (D)	Bond	259,156	259,156	259,155	1	8,842
12990-402	> Replace EMS Post 9 (East), Lincoln & Webb	Bond	1,072,885	1,182,094	1,146,447	35,647	5,339
12991-402	> Const EMS Post 10, Ph II, Via Christi St. Francis	Bond	500,000	500,000	438,009	61,991	-

Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-date
Roads							
21613-231	> R259 Recond 135th St W: K-42-Diag (ROW/UR)	LST	150,000	150,000	18,900	131,100	-
21615-231	> R299 135th St W: Diagonal-Ross (ROW/UR)	LST	150,000	150,000	1,170	148,830	1,170
21616-231	> R308 Widen 159th St. E: KTA Bridge to 21st St N	LST	435,500	435,500	150,550	284,950	-
21618-231	> R329 Rail and Guardrail Improvements	LST	440,000	43,854	7,387	36,467	-
21609-403	> Prairie Breeze-Cypress (SA)	Bond	185,000	185,000	126	184,874	-
Bridges							
21608-231	> B463 117th St N (D)	LST	-	40,202	40,202	-	1,750
21621-231	> B443 11100 South 151st St W	LST	1,500,000	275,388	275,388	0	-
21622-231	> B447 2700 West 55th South (D)	LST	100,000	42,040	40,300	1,740	-
21624-231	> B449 24500 West 107th St S (D)	LST	30,000	38,457	38,451	6	-
21626-231	> B451 9800 South 239th St West (D)	LST	40,000	40,000	34,900	5,100	-
21627-231	> B455 11500 N 279th St W - 2011	LST	500,000	226,600	226,600	-	4,532
Total - 2011 Open Projects			28,151,710	26,432,560	13,991,175	12,441,385	114,659

2012 Projects

Facilities							
62994-234	> Compliance with Americans with Disabilities Act (ADA) - 12	Cash	324,571	324,571	91,322	233,249	-
91952-234	> Replace Roofs - County-Owned Buildings-12	Cash	58,600	58,600	15,582	43,018	-
91953-234	> Replace Parking Lots on County Property -12	Cash	129,431	129,431	18,594	110,837	152
93961-234	> Repair Soldiers and Sailors Civil War Monument	Cash	143,175	143,175	84,405	58,770	-
17978-234	> Evaluate Work Release Master Control Systems	Cash	37,784	37,784	13,560	24,224	-

Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-date
14971-234	> Relocate Fire Station 36 (5055 S. Oliver)	Cash	2,240,519	2,059,732	1,789,429	270,303	-
17979-402	> Update Master Control and Related Peripheral Technology, Adult Detention - Construction	Bond	3,831,635	3,831,635	3,831,634	1	-
11990-402	> 800 MHz Radio System Expand & Convert to Digital	Bond	3,045,000	3,045,000	-	3,045,000	-
62995-241	> Compliance with Americans with Disabilities Act - 2012, Fire District 1	Cash	48,247	48,247	-	48,247	-
Roads							
21591-231	> R134 Utility Relocation & Right of Way 2012	LST	200,000	250	250	0	-
21592-231	> R175 Preventive Maintenance-Selected Rds 2012	LST	7,100,000	9,298,268	9,285,449	12,819	-
21593-231	> R264 Improve Drainage-Right of Way 2012	LST	400,000	400,000	370,179	29,821	-
21596-231	> R331 Traffic Control Maintenance & Construction	LST	320,000	130,090	125,957	4,133	-
21597-231	> R332 Construction Inspection by Contract	LST	100,000	-	-	-	-
21598-231	> R333 Maple: 167th-199th St W (ROW)	LST	200,000	200,000	178,374	21,626	79,752
Drainage							
23964-234	D21, Improve Drainage SW of Haysville (Design)	Cash	-	145,000	136,290	8,710	5,004
23965-403	> Greenwich Plaza (Drainage) (SA)	Bond	-	64,731	55,106	9,625	-
Bridges							
21601-231	> B453 4300 S 263rd St S (D)	LST	90,000	90,000	59,300	30,700	-
21602-231	> B454 32600 W 23rd St S (D)	LST	50,000	50,000	48,000	2,000	-
21603-231	> B456 103rd St W: 71st & 79th S (D)	LST	75,000	75,000	59,300	15,700	1,186
21604-231	> B461 Biannual Inspection & On-call Engineer	LST	350,000	91,378	54,319	37,060	-
21606-231	> B464 Bridge Designs-Off System Federal Funding	LST	100,000	99,000	93,750	5,250	6,284
Total - 2012 Open Projects			18,843,962	20,321,891	16,310,799	4,011,093	92,377

Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-date
2013 Projects							
Facilities							
43999-234	> HHW Facility Improvements HVAC Shower	Cash	152,360	152,360	99,721	52,639	-
52982-234	> Construct parking, sewer line W SC Park	Cash	-	854,512	854,512	-	-
62993-234	> Compliance w Americans w Disabilities Act - 13	Cash	369,889	369,889	48,362	321,527	-
52984-234	> Replace Center Restroom, SC Park	Cash	132,485	132,485	-	132,485	-
91950-234	> Replace Roofs - County-Owned Buildings 2013	Cash	30,965	30,965	22,133	8,832	-
52983-234	> Replace Maintenance Building, SC Park -2013	Cash	445,927	445,927	316,184	129,743	151,319
91947-234	> Replace Parking Lots on County Property - 13	Cash	248,062	248,062	425	247,637	425
17977-402	> Heartland Preparedness Center: Law Addition (D)	Bond	2,129,540	2,129,540	-	2,129,540	-
18996-234	> DA Office Victim/Witness Waiting Room Remodel	Cash	-	133,135	126,857	6,278	70,609
17975-234	> Update Master Control and Related Peripheral Technology, Adult Detention	Cash	2,022,322	2,022,322	1,792,223	230,099	487,030
Roads							
21563-231	> R134 Utility Relocation & Right of Way - 2013	LST	200,000	28,544	28,544	-	-
21564-231	> R175 Preventive Maintenance-Selected Rds - 2013	LST	10,000,000	8,774,364	8,722,992	51,372	-
21565-231	> R259 Recond 135th St W: K-42 - 71st St S	LST	400,000	400,000	191,525	208,475	6,323
21566-231	> R264 Improve Drainage-Right of Way 2013	LST	400,000	187,428	67,586	119,842	-
21567-231	> R274 183rd St W 23rd to 39th St S Right of Way	LST	100,000	200,000	-	200,000	-

Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-date
21568-231	> R308 Widen 159th St E: KTA to 21st St N	LST	412,534	412,534	-	412,534	-
21570-231	> R331 Traffic Control Maintenance & Construction - 2013	LST	320,000	320,000	220,021	99,979	-
21571-231	> R332 Construction Inspection by Contract -2013	LST	100,000	100,000	-	100,000	-
21572-231	> R333 Maple 167th -199th St W	LST	200,000	3,200,000	2,533,544	666,456	-
21573-231	> R335 Traffic Control Device Inventory	LST	150,000	150,000	142,805	7,195	85,683
21574-403	> R259 Recond 135th St W: K-42 - 71st St S	Bond	3,349,500	3,349,500	3,300,000	49,500	33,000
Drainage							
23960-234	> D27 West Branch Chisholm Creek Drainage Study	Cash	-	174,850	174,850	-	-
23961-234	> D26 Spring Creek Drainage Study	Cash	-	175,180	153,600	21,580	-
23963-234	> D25 - Flood Control System Major Maintenance and Repairs	Cash	500,000	1,000,000	-	1,000,000	-
23962-403	> D21 Improve Drainage SW of Haysville (ROW)	Bond	400,000	400,000	-	400,000	-
Bridges							
21575-231	> B447 2700 West 55th St S	LST	350,000	137,643	132,568	5,075	-
21576-231	> B448 6500 West 103rd St South	LST	243,894	464,752	387,927	76,825	-
21577-231	> B449 24500 West 107th St South	LST	700,000	118,248	30,904	87,344	-
21578-231	> B450 6600 West 111th St South	LST	49,000	49,000	35,462	13,538	-
21579-231	> B451 9800 South 239th St West	LST	100,000	100,000	25,101	74,899	-
21580-231	> B455 11500 N 279th St W - 2013	LST	200,000	4,700,000	3,744,817	955,183	1,600,438
21581-231	> B458 183rd St W: 47th & 55th S (D)	LST	60,000	55,000	49,740	5,260	4,974
21582-231	> B459 87th St S: 295 & 311th W (D)	LST	50,000	30,000	22,000	8,000	-
21583-231	> B460 45th St N: Bdwy & Hydraulic (D)	LST	50,000	35,000	30,000	5,000	-
21584-231	> B461 Biannual Inspection & On-call Engineer 2013	LST	100,000	100,000	53,685	46,315	-
21585-231	> B464 Bridge Designs - Off System Federal Funding 2013	LST	100,000	100,000	99,750	250	-

Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-date
21586-231	> B465 87st St S Hoover & Ridge (D)	LST	50,000	50,000	11,004	38,996	-
21587-403	> B447 2700 West 55th St S	Bond	304,500	304,500	300,000	4,500	-
21588-403	> B448 6500 West 103rd St South	Bond	152,250	152,250	150,000	2,250	-
21589-403	> B449 24500 West 107th St South	Bond	203,000	203,000	200,000	3,000	-
21590-403	> B451 9800 South 239th St West	Bond	50,750	50,750	50,000	750	-
21562-231	> B469 93rd St N between Meridian & Seneca (D)	LST	40,000	40,000	40,000	-	-
21542-231	> B454 W 23rd St S between 311th W & 327th W (C)	LST	37,500	37,500	37,500	-	-
Total - 2013 Open Projects			24,904,478	32,119,240	24,196,343	7,922,897	2,439,801

2014 Projects

Facilities

17976-234	> Replacement of existing Deputy Workstations	Cash	300,000	-	-	-	-
93961-402	> Acquire/Renovate IRS Building	Bond	13,855,000	13,855,000	5,266,615	8,588,385	53,789
21821-234	> Replace AC/Chiller at Public Works Building	Cash	113,195	113,195	85,713	27,482	85,713

Roads

21554-231	> R134 Utility Relocation & Right of Way 2014	LST	200,000	200,000	114,497	85,503	-
21553-231	> R175 Preventive Maintenance-Selected Rds 2014	LST	9,000,000	9,000,000	8,169,731	830,269	40,087
21544-231	> R259a 135th St W from 71st St to Diagonal in Clwrtr	LST	430,150	3,539,691	3,310,881	228,810	690
21543-403	> R259a 135th St W from 71st St to Diagonal in Clwrtr	Bond	507,500	-	-	-	-
21552-231	> R264 Miscellaneous Drainage Projects 2014	LST	400,000	400,000	397,059	2,941	-
21551-231	> R299 135th St W from Diagonal to Ross Clwrtr	LST	500,000	1,000,000	-	1,000,000	-
21550-403	> R299 135th St W from Diagonal to Ross Clwrtr	Bond	507,500	-	-	-	-
21549-231	> R315 151st St W from 53rd St N to K-96	LST	300,000	300,000	-	300,000	-
21548-231	> R328 NW Bypass RoW Acquisition (K-254) 2014	LST	325,000	1,316,500	650,000	666,500	325,000

Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-date
21547-231	> R331 Traffic Control Maintenance & Construction - 2014	LST	320,000	320,000	277,228	42,772	-
21546-403	> R333 Maple from 167th to 199th St W	Bond	2,537,500	-	-	-	-
	Drainage						
23959-403	> D21, Phase 1 - Improve Drainage SW of Haysville	Bond	300,000	1,884,000	-	1,884,000	-
	Bridges						
21561-231	> B453 263rd St W between 39th & 47th St S	LST	400,000	900,000	812,219	87,781	180,297
21560-403	> B453 263rd St W between 39th & 47th St S	Bond	507,500	-	-	-	-
21559-231	> B454 23rd St S between 311th & 327th St	LST	212,960	212,960	-	212,960	-
21558-231	> B456 103rd St W between 71st & 79th St	LST	750,000	1,057,307	992,275	65,032	95,232
21557-231	> B463 117th St N between 247th & 263rd St W	LST	600,000	613,151	613,151	-	-
21556-231	> B465 87th St S between Hoover & Ridge	LST	140,300	140,300	112,000	28,300	-
21555-231	> B474 135th St W between 21st St & 29th St N (D)	LST	90,000	90,000	85,126	4,874	832
	> Total - 2014 Open Projects		32,296,605	34,942,104	20,886,495	14,055,610	781,640

Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-date
2015 Projects							
Facilities							
12987-402	> Construct EMS Garage Facility	Bond	257,740	257,740	-	257,740	-
12988-402	> Construct New EMS Northeast Post	Bond	307,781	307,781	-	307,781	-
13983-234	> Outdoor Warning Device	Cash	100,000	100,000	87,475	12,525	-
17974-234	> Work Release Security System Upgrade	Cash	728,456	728,456	-	728,456	-
21819-234	> PW Salt Storage Building	Cash	40,000	40,000	-	40,000	-
91938-234	> Stillwell Complex Fence	Cash	46,822	46,822	-	46,822	-
62992-234	> Compliance w Americans w Disabilities Act - 15	Cash	353,363	353,363	-	353,363	-
91939-234	> Replace Parking Lots on County Property - 15	Cash	24,721	24,721	-	24,721	-
91940-234	> Replace Roofs - County-Owned Buildings - 15	Cash	43,619	43,619	-	43,619	-
91941-234	> Repairs to Lady Liberty	Cash	36,452	36,452	-	36,452	-
91942-234	> Replace carpet Adult Residential Center	Cash	56,691	56,691	40,756	15,935	-
91943-234	> Juv Det DVR Security System	Cash	49,823	49,823	37,492	12,331	37,492
91944-234	> Replace Air Vents JDF	Cash	123,840	123,840	98,300	25,540	-
Roads							
21517-231	> B469 Bridge on 93rd N btw Meridian & Seneca	LST	400,000	400,000	102,139	297,861	-
21520-231	> R134 Utility Relocation & Right of Way 2015	LST	200,000	200,000	22,097	177,903	4,601
21521-231	> R175 Preventive Maintenance-Selected Rds 2015	LST	10,000,000	10,000,000	252,035	9,747,965	51,814
21522-231	> R264 Miscellaneous Drainage Projects 2015	LST	500,000	500,000	70	499,930	70
21523-231	> R331 Traffic Control Maintenance & Construction - 2015	LST	320,000	320,000	-	320,000	-
21533-231	> R340 ROW Acq on 53rd St. N at Hydraulic	LST	300,000	300,000	-	300,000	-
21534-231	> R326 S Area Pkwy System Prelim Study	LST	500,000	500,000	-	500,000	-

Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-date
Bridges							
21518-231	> B464 Bridge Designs - Off System Federal Funding 2015	LST	100,000	100,000	69,000	31,000	-
21519-231	> B461 Biannual Inspection & On-call Engineer 2015	LST	100,000	100,000	4,847	95,153	-
21524-231	> B486 Bridge Repairs on MacArthur at Lake Afton	LST	200,000	200,000	-	200,000	-
21525-231	> B483 Bridge Redeck MacArthur over Big Ark River	LST	50,000	52,500	52,500	-	-
21526-231	> B482 Bridge Redeck Hydraulic btw 69th and 77th N	LST	500,000	250,000	-	250,000	-
21527-231	> B480 Bridge Redeck 61st N btw 279th & 295th W	LST	500,000	100,000	-	100,000	-
21528-231	> B473 Bridge on Broadway btw 117th & 125th N	LST	93,000	93,000	79,429	13,571	-
21529-231	> B471 Bridge on 53rd N btw 231st & 247th W	LST	70,000	70,000	51,200	18,800	-
21530-231	> B468 Bridge on 143rd E btw 63rd and 71st S	LST	690,000	552,000	-	552,000	-
21531-231	> B467 Bridge on 39th S btw 327th and 343rd W	LST	160,000	160,000	75,000	85,000	-
21532-231	> B462 Bike/Ped Bridge & Repairs on Meridian Bridge over WVCFC	LST	1,500,000	938,000	-	938,000	-
21545-403	> B470 Bridge on 183rd W btw Central & 13th N	Bond	659,750	-	-	-	-
21547-403	> B480 Bridge Redeck 61st N btw 279th & 295th W	Bond	6,000	-	-	-	-
21548-403	> B482 Bridge Redeck Hydraulic btw 69th and 77th N	Bond	3,750	-	-	-	-
21549-403	> B462 Bike/Ped Bridge & Repairs on Meridian Bridge over WVCFC	Bond	8,430	-	-	-	-
21551-403	> B468 Bridge on 143rd E btw 63rd and 71st S	Bond	2,070	-	-	-	-
21552-403	> B469 Bridge on 93rd N btw Meridian & Seneca	Bond	304,500	304,500	300,000	4,500	22,530
>	Total - 2015 Open Projects		19,336,808	17,309,308	1,272,340	16,036,968	116,507

Funded Open CIP Facility and Infrastructure Projects by Year

Fund Center	Project Title	Fund Source	Adopted Budget	Budget w Amendments	Committed to Date	Budget Remaining	Expenditures Year-to-date
Summary by Fund and Project Type							
Total All Open Projects			\$ 144,306,929	\$ 209,994,146	\$ 139,776,089	\$ 70,218,057	\$ 3,618,235
Total by Fund							
>	Sales Tax Road and Bridge Fund (LST)		60,999,838	72,802,425	49,160,259	23,642,166	2,514,623
>	Special Highway Improvement (Cash)		-	-	-	-	-
>	Capital Improvement (Cash)		19,905,789	21,266,148	15,839,119	5,427,029	980,112
>	Fire District Special (Cash)		195,501	195,501	28,555	166,946	-
>	Coroner - Grants (Cash)		-	-	-	-	-
>	Miscellaneous Grants (Cash)		-	-	-	-	-
>	Building & Equipment (Bond)		52,216,301	97,330,709	68,713,130	28,617,580	67,970
>	Streets Bridges & Other Construction (Bond)		10,989,500	10,306,924	6,035,026	4,271,897	55,530
>	Arena Construction (LST-A)		-	8,092,439	-	8,092,439	-
>	Fleet Management Building Improvement (Cash)		-	-	-	-	-
Total			\$ 144,306,929	\$ 209,994,146	\$ 139,776,089	\$ 70,218,057	\$ 3,618,235
Total by Project Type							
>	Facilities		65,267,591	118,962,043	78,228,518	40,733,525	1,043,077
>	Drainage		7,750,000	10,271,485	6,407,392	3,864,093	5,004
>	Roads		57,965,184	67,031,191	45,522,466	21,508,726	652,099
>	Bridges		13,324,154	13,729,426	9,617,713	4,111,713	1,918,055
Total			\$ 144,306,929	\$ 209,994,146	\$ 139,776,089	\$ 70,218,057	\$ 3,618,235

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Fund Statements

Government-Wide Financial Statements

The government-wide financial statements 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 59-61 of this report. The *Statement of Net Position* presents information regarding the County's assets and liabilities, with the difference between the two reported as *net position*. The *Statement of Activities* presents information showing how net position changed during the reporting period. It is important to note that over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

Highlights of the government-wide financial statements as of and for the period ending March 31, 2015 are as follows:

- Total assets of the County exceeded liabilities by \$664.3 million, representing net position. Of this amount, \$114.1 million consists of unrestricted net position that may be used to meet ongoing obligations to citizens and creditors.
- The largest portion of the County's net position (69.2%) 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 \$50.4 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 \$94.4 million, resulting in a \$44.0 million, or 7.1%, 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 62 and 63) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 64 and 65) for the General Fund, Federal/State Assistance Fund, 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 68-87 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 66 and 67). The County's single Enterprise Fund consists of 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 84-87 of this report.

Highlights of the financial statements for the governmental and proprietary funds as of and for the period ending March 31, 2015 are as follows:

- Fund balances for the governmental funds totaled \$276.7 million, an increase of \$40.2 million since

the end of 2014. The following table depicts the financial position at March 31 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund	March 31, 2015 Fund Balance	Change in Fund Balance
General	\$ 92,675,967	\$ 24,049,198
Fed/State Assistance	22,075,467	(1,187,529)
Public Building Commission	47,164,327	(3,368,639)
Debt Service	8,504,644	6,859,876
Debt Proceeds	47,566,265	(535,999)
Other	58,700,495	14,369,260
Totals	\$ 276,687,165	\$ 40,186,167

- Governmental funds revenues were \$124.7 million for the period ending March 31, 2015, a decrease of \$1.1 million compared to 2014. Property tax revenue was up \$2.4 million from the same time period last year. Intergovernmental revenues increased \$0.7 million. Other revenues decreased \$4.7 million from 2014 to 2015. Investment income was up \$0.5 million for 2015.
- Governmental funds expenditures were \$84.5 million as of March 31, 2015, an increase of \$8.5 million from the same period last year. Capital outlay expenditures were up \$0.5 million from last year. Economic development expenditures were up \$2.1 million from last year. Public safety expenditures increased \$1.5 million and cultural and recreation expenses increased \$5.1 million from last year. Debt service decreased \$1.5 million from 2014 to 2015.
- The unrestricted fund balances of the governmental funds totaled \$100.9 million, which is available for meeting current budget obligations and spending at the government’s discretion.
- Fund balance of the Public Building Commission (PBC) fund totaled \$47.2 million, a decrease of \$3.4 million since the end of 2014. 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 \$8.5 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 \$47.6 million, a decrease of \$0.5 million since the end of 2014.
- Net position of the Arena Fund (the County’s only Enterprise Fund) totaled nearly \$168.1 million at March 31. It is important to note that net position totaling \$163.7 million are currently restricted since they represent capital assets (\$155.5 million) and restrictions for capital improvements and operations (\$8.2 million). The \$8.2 million net position restriction for capital improvements and operations of the Arena Fund represents revenues that are limited to the funding of INTRUST Bank Arena.
- Net position of the Internal Service Funds totaled \$35.9 million. Of this amount, \$14.9 million is invested in capital assets and \$21.0 million represents unrestricted net position.

SEDGWICK COUNTY, KANSAS

Statement of Net Position

March 31, 2015

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash, including investments	\$ 202,698,874	\$ 4,346,823	\$ 207,045,697
Receivables, net	81,523,809	-	81,523,809
Due from other agencies	73,628	-	73,628
Inventories, at cost	794,391	-	794,391
Prepaid items	2,569,773	-	2,569,773
Restricted assets:			
Cash, including investments	87,752,298	8,243,893	95,996,191
Capital assets:			
Land and construction in progress	79,179,064	13,748,358	92,927,422
Other capital assets, net of depreciation	364,907,883	141,731,413	506,639,296
Total assets	819,499,720	168,070,487	987,570,207
Deferred Outflows of Resources			
Deferred refunding	1,103,609	-	1,103,609
Total deferred outflows of resources	1,103,609	-	1,103,609
Liabilities			
Accounts payable and other current liabilities	1,849,635	-	1,849,635
Accrued interest payable	1,599,914	-	1,599,914
Noncurrent liabilities:			
Due within one year	22,043,500	-	22,043,500
Due in more than one year	240,576,857	-	240,576,857
Total liabilities	266,069,906	-	266,069,906
Deferred Inflows of Resources			
Deferred property tax receivable	58,068,590	-	58,068,590
Deferred notes receivable	189,083	-	189,083
Total deferred inflows of resources	58,257,673	-	58,257,673
Net Position			
Net investment in capital assets	304,198,265	-	304,198,265
Invested in capital assets	-	155,479,771	155,479,771
Restricted for:			
Capital improvements	19,492,754	-	19,492,754
Capital improvements and operations	-	8,243,893	8,243,893
Debt service	19,082,716	-	19,082,716
Federal/State assistance	16,533,834	-	16,533,834
Economic development	858,803	-	858,803
Equipment and technology improvements	839,777	-	839,777
Fire protection	8,310,296	-	8,310,296
Court operations	3,082,562	-	3,082,562
Other purposes	14,103,215	-	14,103,215
Unrestricted	109,773,528	4,346,823	114,120,351
Total net position	\$ 496,275,750	\$ 168,070,487	\$ 664,346,237

SEDGWICK COUNTY, KANSAS

Statement of Activities

For the Year Ended March 31, 2015

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 13,621,729	\$ 3,566,946	\$ 403,337	\$ -
Public safety	32,430,815	4,350,731	4,669,413	-
Public works	4,786,329	960,000	2,383,619	589,473
Health and welfare	12,790,560	7,127,418	4,635,480	-
Culture and recreation	8,519,366	99,857	-	-
Economic development	6,679,113	120,149	2,661,169	-
Interest on long-term debt	1,739,733	-	-	-
Total governmental activities	<u>80,567,645</u>	<u>16,225,101</u>	<u>14,753,018</u>	<u>589,473</u>
Business-type activities:				
Arena	1,375,294	6,299	-	-
Total business-type activities	<u>1,375,294</u>	<u>6,299</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 81,942,939</u>	<u>\$ 16,231,400</u>	<u>\$ 14,753,018</u>	<u>\$ 589,473</u>

General revenues:
 Property taxes
 Sales taxes
 Other taxes
 Investment earnings

Total general revenue

Change in net position

Net position, beginning of year

Net position, end of period

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (9,651,446)	\$ -	\$ (9,651,446)
(23,410,671)	-	(23,410,671)
(853,237)	-	(853,237)
(1,027,662)	-	(1,027,662)
(8,419,509)	-	(8,419,509)
(3,897,795)	-	(3,897,795)
(1,739,733)	-	(1,739,733)
<u>(49,000,053)</u>	<u>-</u>	<u>(49,000,053)</u>
-	(1,368,995)	(1,368,995)
-	(1,368,995)	(1,368,995)
<u>\$ (49,000,053)</u>	<u>\$ (1,368,995)</u>	<u>\$ (50,369,048)</u>
84,506,386	-	84,506,386
6,950,313	-	6,950,313
740,157	-	740,157
2,196,909	-	2,196,909
<u>94,393,765</u>	<u>-</u>	<u>94,393,765</u>
45,393,712	(1,368,995)	44,024,717
<u>450,882,038</u>	<u>169,439,482</u>	<u>620,321,520</u>
<u>\$ 496,275,750</u>	<u>\$ 168,070,487</u>	<u>\$ 664,346,237</u>

SEDGWICK COUNTY, KANSAS

Balance Sheet

Governmental Funds

March 31, 2015

(with comparative totals for March 31, 2014)

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission</u>
Assets:			
Cash, including investments	\$ 80,482,461	\$ 22,365,720	\$ 269,933
Restricted investment	-	-	46,894,394
Advance receivable	6,003,839	-	-
Due from other funds	-	-	-
Due from other agencies	10,320	-	-
Accounts receivable	498,020	1,080,841	-
Property tax receivable	38,323,483	-	-
Sales tax receivable	2,414,471	-	-
Interest receivable	537,758	-	-
Prepaid items	2,569,773	-	-
Note receivable	936,044	-	5,110,018
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	-	87,284	-
Total assets	<u>\$ 131,776,169</u>	<u>\$ 23,533,845</u>	<u>\$ 52,274,345</u>
Liabilities:			
Accounts payable	\$ 776,719	\$ 480,628	\$ -
Due to other funds	-	-	-
Advance payable	-	-	-
Total liabilities	<u>776,719</u>	<u>480,628</u>	<u>-</u>
Deferred Inflows of Resources:			
Deferred property tax receivable	38,323,483	-	-
Unavailable revenue - accounts receivable	-	977,750	-
Deferred notes receivable	-	-	5,110,018
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	<u>38,323,483</u>	<u>977,750</u>	<u>5,110,018</u>
Fund balances:			
Nonspendable:			
Inventories	-	87,284	-
Advance receivable	6,003,839	-	-
Note receivable	936,044	-	-
Prepaid items	2,569,773	-	-
Restricted:			
General Government	-	-	-
Debt Service	-	-	269,933
Public Safety	-	4,393,233	-
Public Works	-	-	-
Health and Welfare	-	11,056,827	-
Culture and Recreation	-	-	-
Economic Development	-	1,693,116	46,894,394
Capital Outlay	-	-	-
Committed:			
Public Safety	-	-	-
Capital Outlay	-	-	-
Assigned:			
General Government	3,270,605	-	-
Public Safety	-	138,380	-
Public Works	-	-	-
Health and Welfare	-	4,706,627	-
Capital Outlay	-	-	-
Economic Development	-	-	-
Unassigned	79,895,706	-	-
Total fund balance	<u>92,675,967</u>	<u>22,075,467</u>	<u>47,164,327</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 131,776,169</u>	<u>\$ 23,533,845</u>	<u>\$ 52,274,345</u>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2015	2014
\$ 8,504,644	\$ 712,613	\$ 68,145,632	\$ 180,481,003	\$ 203,435,747
-	40,857,904	-	87,752,298	6,414,196
-	-	-	6,003,839	6,205,997
-	5,995,748	-	5,995,748	1,521,626
-	-	63,308	73,628	180,035
-	-	3,457,235	5,036,096	5,506,282
5,672,026	-	14,073,081	58,068,590	58,248,307
-	-	2,414,471	4,828,942	4,694,380
-	-	-	537,758	507,420
-	-	-	2,569,773	2,652,146
-	-	-	6,046,062	8,152,808
5,121,765	-	-	5,121,765	6,571,760
1,884,596	-	-	1,884,596	1,918,033
-	-	504,003	591,287	855,195
\$ 21,183,031	\$ 47,566,265	\$ 88,657,730	\$ 364,991,385	\$ 306,863,932
\$ -	\$ -	\$ 364,024	\$ 1,621,371	\$ 1,994,397
-	-	5,995,748	5,995,748	1,521,626
-	-	6,003,839	6,003,839	6,205,997
-	-	12,363,611	13,620,958	9,722,020
5,672,026	-	14,073,081	58,068,590	58,248,307
-	-	3,520,543	4,498,293	5,075,116
-	-	-	5,110,018	8,562,916
7,006,361	-	-	7,006,361	8,489,793
12,678,387	-	17,593,624	74,683,262	80,376,132
-	-	504,003	591,287	855,195
-	-	-	6,003,839	6,205,997
-	-	-	936,044	936,044
-	-	-	2,569,773	2,652,146
-	-	1,302,813	1,302,813	1,510,930
8,504,644	40,857,904	25,790	49,658,271	14,204,346
-	-	13,722,539	18,115,772	18,518,889
-	-	6,217,655	6,217,655	5,552,771
-	-	2,549,431	13,606,258	14,375,175
-	-	43,742	43,742	13,352
-	-	1,932,359	50,519,869	3,354,092
-	6,708,361	19,492,754	26,201,115	39,341,481
-	-	4,055,332	4,055,332	4,771,581
-	-	6,080,851	6,080,851	5,810,957
-	-	-	3,270,605	2,292,544
-	-	-	138,380	130,421
-	-	311,431	311,431	303,483
-	-	-	4,706,627	4,634,039
-	-	8,457,543	8,457,543	7,670,240
-	-	-	-	4,256
-	-	(5,995,748)	73,899,958	83,627,841
8,504,644	47,566,265	58,700,495	276,687,165	216,765,780
\$ 21,183,031	\$ 47,566,265	\$ 88,657,730	\$ 364,991,385	\$ 306,863,932

SEDGWICK COUNTY, KANSAS

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

For the Three Months Ended March 31, 2015

(with comparative totals for the three months ended March 31, 2014)

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission</u>
Revenues			
Property taxes	\$ 56,219,611	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	3,874,548	-	-
Special assessments	-	-	-
Other taxes	64,080	857	-
Intergovernmental	730,549	8,181,736	-
Charges for services	3,743,029	6,701,567	337,083
Uses of money and property	1,950,948	3,349	41,421
Fines and forfeits	16,553	68,438	-
Licenses and permits	6,763	-	-
Other	586,124	103,988	-
Total revenues	<u>67,192,205</u>	<u>15,059,935</u>	<u>378,504</u>
Expenditures			
Current:			
General government	8,497,920	2,233,086	-
Public safety	20,561,195	2,914,949	-
Public works	154,132	-	-
Health and welfare	1,908,864	10,665,226	-
Cultural and recreation	7,960,213	-	-
Economic development	1,597,504	434,203	2,339,268
Debt service:			
Principal	-	-	1,305,000
Interest and fiscal charges	-	-	102,875
Debt issuance costs	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>40,679,828</u>	<u>16,247,464</u>	<u>3,747,143</u>
Excess (deficiency) of revenues over (under) expenditures	<u>26,512,377</u>	<u>(1,187,529)</u>	<u>(3,368,639)</u>
Other financing sources (uses)			
Transfers from other funds	-	-	-
Transfers to other funds	(2,463,179)	-	-
Proceeds from capital lease	-	-	-
Total other financing sources (uses)	<u>(2,463,179)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	24,049,198	(1,187,529)	(3,368,639)
Fund balances, beginning of year	<u>68,626,769</u>	<u>23,262,996</u>	<u>50,532,966</u>
Fund balances, end of period	<u>\$ 92,675,967</u>	<u>\$ 22,075,467</u>	<u>\$ 47,164,327</u>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2015	2014
\$ 8,184,322	\$ -	\$ 20,102,453	\$ 84,506,386	\$ 82,132,453
-	-	654,032	654,032	681,021
-	-	3,075,765	6,950,313	6,798,685
589,473	-	-	589,473	918,646
-	-	21,188	86,125	123,195
84,796	-	3,416,668	12,413,749	11,681,866
328,956	-	5,292,428	16,403,063	16,183,566
-	201,174	17	2,196,909	1,723,205
-	-	-	84,991	32,398
-	-	2,273	9,036	7,618
-	-	91,957	782,069	5,529,925
<u>9,187,547</u>	<u>201,174</u>	<u>32,656,781</u>	<u>124,676,146</u>	<u>125,812,578</u>
-	-	1,279,071	12,010,077	11,626,630
-	-	9,929,208	33,405,352	31,953,680
-	-	2,706,657	2,860,789	3,345,902
-	-	1,306,440	13,880,530	12,927,750
-	-	-	7,960,213	2,823,098
-	-	1,926,893	6,297,868	4,204,405
-	-	90,263	1,395,263	2,607,485
2,727,063	75,875	11,752	2,917,565	3,239,763
-	-	-	-	270
-	-	3,762,322	3,762,322	3,287,334
<u>2,727,063</u>	<u>75,875</u>	<u>21,012,606</u>	<u>84,489,979</u>	<u>76,016,317</u>
<u>6,460,484</u>	<u>125,299</u>	<u>11,644,175</u>	<u>40,186,167</u>	<u>49,796,261</u>
399,392	-	2,765,085	3,164,477	1,574,242
-	(661,298)	(40,000)	(3,164,477)	(1,574,242)
-	-	-	-	1,271,190
<u>399,392</u>	<u>(661,298)</u>	<u>2,725,085</u>	<u>-</u>	<u>1,271,190</u>
6,859,876	(535,999)	14,369,260	40,186,167	51,067,451
<u>1,644,768</u>	<u>48,102,264</u>	<u>44,331,235</u>	<u>236,500,998</u>	<u>165,698,329</u>
<u>\$ 8,504,644</u>	<u>\$ 47,566,265</u>	<u>\$ 58,700,495</u>	<u>\$ 276,687,165</u>	<u>\$ 216,765,780</u>

SEDGWICK COUNTY, KANSAS

Statement of Net Position Proprietary Funds March 31, 2015

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
<u>Assets</u>		
Current assets:		
Cash, including investments	\$ 4,346,823	\$ 22,217,868
Inventories, at cost	-	203,104
Restricted assets:		
Cash, including investments	8,243,893	-
Total current assets	12,590,716	22,420,972
Noncurrent assets:		
Capital assets:		
Land	13,038,358	40,580
Buildings and improvements	163,140,917	8,319,354
Machinery and equipment	6,070,494	32,598,805
Construction in progress	710,000	-
Less accumulated depreciation	(27,479,998)	(26,038,764)
Total capital assets (net of accumulated depreciation)	155,479,771	14,919,975
Total assets	\$ 168,070,487	\$ 37,340,947
<u>Liabilities</u>		
Current liabilities:		
Accounts payable	\$ -	\$ 228,264
Estimated claims costs payable	-	833,000
Total current liabilities	-	1,061,264
Noncurrent liabilities:		
Estimated claims costs payable	-	342,000
Total liabilities	-	1,403,264
<u>Net position</u>		
Investment in capital assets	155,479,771	14,919,975
Restricted for capital improvements and operations	8,243,893	-
Unrestricted	4,346,823	21,017,708
Total net position	168,070,487	35,937,683
Total liabilities and net position	\$ 168,070,487	\$ 37,340,947

SEDGWICK COUNTY, KANSAS

Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Three Months Ended March 31, 2015

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
Operating revenues:		
Charges for services	\$ -	\$ 8,889,796
Other revenue	6,299	87,349
Total operating revenues	<u>6,299</u>	<u>8,977,145</u>
Operating expenses:		
Salaries and benefits	-	346,348
Contractual services	243,000	313,095
Utilities	-	18,218
Supplies and fuel	-	586,940
Administrative charges	-	44,438
Depreciation expense	1,132,294	696,310
Claims expense	-	3,878,689
Other expense	-	-
Total operating expenses	<u>1,375,294</u>	<u>5,884,038</u>
Operating income (loss)	<u>(1,368,995)</u>	<u>3,093,107</u>
Nonoperating revenues:		
Investment income	-	-
Gain (loss) on sale of assets	-	134,050
Total nonoperating revenues	<u>-</u>	<u>134,050</u>
Income (loss) before transfers	(1,368,995)	3,227,157
Transfers:		
Transfers from other funds	<u>-</u>	<u>-</u>
Change in net position	(1,368,995)	3,227,157
Net position, beginning of year	<u>169,439,482</u>	<u>32,710,526</u>
Net position, end of period	<u>\$ 168,070,487</u>	<u>\$ 35,937,683</u>

SEDGWICK COUNTY, KANSAS

*Combining Balance Sheet
Nonmajor Governmental Funds
March 31, 2015*

(with comparative totals for March 31, 2014)

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2015	2014
Assets					
Cash, including investments	\$ 30,320,349	\$ 25,790	\$ 37,799,493	\$ 68,145,632	\$ 70,482,553
Restricted Investment	-	-	-	-	423,730
Due from other agencies	1,740	-	61,568	63,308	169,715
Accounts receivable	3,457,235	-	-	3,457,235	4,149,396
Property tax receivable	14,073,081	-	-	14,073,081	14,317,629
Sales tax receivable	-	-	2,414,471	2,414,471	2,347,190
Note receivable	-	-	-	-	-
Inventories, at cost	504,003	-	-	504,003	746,323
Total assets	\$ 48,356,408	\$ 25,790	\$ 40,275,532	\$ 88,657,730	\$ 92,636,536
Liabilities:					
Accounts payable	\$ 185,047	\$ -	\$ 178,977	\$ 364,024	\$ 426,342
Due to other funds	-	-	5,995,748	5,995,748	1,521,626
Advance payable	-	-	6,003,839	6,003,839	6,205,997
Total liabilities	185,047	-	12,178,564	12,363,611	8,153,965
Deferred Inflows of Resources:					
Deferred property tax receivable	14,073,081	-	-	14,073,081	14,317,629
Unavailable revenue - accounts receivable	3,458,975	-	61,568	3,520,543	4,319,111
Deferred notes receivable	-	-	-	-	-
Total deferred inflows of resources	17,532,056	-	61,568	17,593,624	18,636,740
Fund balances:					
Nonspendable:					
Inventories	504,003	-	-	504,003	746,323
Restricted:					
General Government	1,302,813	-	-	1,302,813	1,510,930
Debt Service	-	25,790	-	25,790	25,790
Public Safety	13,722,539	-	-	13,722,539	14,075,097
Public Works	6,217,655	-	-	6,217,655	5,552,771
Health and Welfare	2,549,431	-	-	2,549,431	2,576,095
Culture and Recreation	43,742	-	-	43,742	13,352
Economic Development	1,932,359	-	-	1,932,359	1,902,544
Capital Outlay	-	-	19,492,754	19,492,754	22,408,294
Committed:					
Public Safety	4,055,332	-	-	4,055,332	4,771,581
Capital Outlay	-	-	6,080,851	6,080,851	5,810,957
Assigned:					
Public Works	311,431	-	-	311,431	303,483
Capital Outlay	-	-	8,457,543	8,457,543	7,670,240
Unassigned	-	-	(5,995,748)	(5,995,748)	(1,521,626)
Total fund balance	30,639,305	25,790	28,035,400	58,700,495	65,845,831
Total liabilities, deferred inflows of resources and fund balances	\$ 48,356,408	\$ 25,790	\$ 40,275,532	\$ 88,657,730	\$ 92,636,536

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SEDGWICK COUNTY, KANSAS

Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
March 31, 2015
(with comparative totals for March 31, 2014)

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Assets				
Cash, including investments	\$ 1,932,359	\$ 1,566,105	\$ 4,068,122	\$ 980,653
Due from other agencies	-	-	-	-
Accounts receivable	-	-	3,457,235	-
Property tax receivable	2,681,421	1,085,354	1,022,553	880,646
Notes Receivable	-	-	-	-
Inventories, at cost	-	-	504,003	-
Total assets	\$ 4,613,780	\$ 2,651,459	\$ 9,051,913	\$ 1,861,299
Liabilities:				
Accounts payable	\$ -	\$ 7,611	\$ 12,790	\$ 8,230
Total liabilities	-	7,611	12,790	8,230
Deferred Inflows of Resources:				
Deferred property tax receivable	2,681,421	1,085,354	1,022,553	880,646
Unavailable revenue - accounts receivable	-	-	3,457,235	-
Total deferred inflows of resources	2,681,421	1,085,354	4,479,788	880,646
Fund balances:				
Nonspendable:				
Inventories	-	-	504,003	-
Restricted:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	1,558,494	-	972,423
Culture and Recreation	-	-	-	-
Economic Development	1,932,359	-	-	-
Committed:				
Public Safety	-	-	4,055,332	-
Assigned:				
Public Works	-	-	-	-
Total fund balance	1,932,359	1,558,494	4,559,335	972,423
Total liabilities, deferred inflows of resources and fund balances	\$ 4,613,780	\$ 2,651,459	\$ 9,051,913	\$ 1,861,299

Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 3,955,638	\$ 311,834	\$ 2,277,141	\$ 43,742	\$ 2,336,809	\$ 3,022,429
1,740	-	-	-	-	-
-	-	-	-	-	-
1,935,315	143,194	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 5,892,693</u>	<u>\$ 455,028</u>	<u>\$ 2,277,141</u>	<u>\$ 43,742</u>	<u>\$ 2,336,809</u>	<u>\$ 3,022,429</u>
<u>\$ 8,961</u>	<u>\$ 966</u>	<u>\$ 5,600</u>	<u>\$ -</u>	<u>\$ 16,420</u>	<u>\$ 103,017</u>
8,961	966	5,600	-	16,420	103,017
1,935,315	143,194	-	-	-	-
1,740	-	-	-	-	-
<u>1,937,055</u>	<u>143,194</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	2,320,389	2,919,412
3,946,677	-	2,270,978	-	-	-
-	-	-	-	-	-
-	-	-	43,742	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	310,868	563	-	-	-
<u>3,946,677</u>	<u>310,868</u>	<u>2,271,541</u>	<u>43,742</u>	<u>2,320,389</u>	<u>2,919,412</u>
<u>\$ 5,892,693</u>	<u>\$ 455,028</u>	<u>\$ 2,277,141</u>	<u>\$ 43,742</u>	<u>\$ 2,336,809</u>	<u>\$ 3,022,429</u>

(Continued)

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet (continued)
Nonmajor Governmental Funds - Special Revenue Funds
March 31, 2015
(with comparative totals for March 31, 2014)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Assets				
Cash, including investments	\$ 18,514	\$ 274,393	\$ 144,636	\$ 27,806
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Notes Receivable	-	-	-	-
Inventories, at cost	-	-	-	-
Total assets	<u>\$ 18,514</u>	<u>\$ 274,393</u>	<u>\$ 144,636</u>	<u>\$ 27,806</u>
Liabilities:				
Accounts payable	\$ -	\$ 3,894	\$ -	\$ -
Total liabilities	<u>-</u>	<u>3,894</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources:				
Deferred property tax receivable	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General Government	-	270,499	-	-
Public Safety	-	-	144,636	27,806
Public Works	-	-	-	-
Health and Welfare	18,514	-	-	-
Culture and Recreation	-	-	-	-
Economic Development	-	-	-	-
Committed:				
Public Safety	-	-	-	-
Assigned:				
Public Works	-	-	-	-
Total fund balance	<u>18,514</u>	<u>270,499</u>	<u>144,636</u>	<u>27,806</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 18,514</u>	<u>\$ 274,393</u>	<u>\$ 144,636</u>	<u>\$ 27,806</u>

Technology	Fire District Operating	Fire District Research and Development	Township Dissolution	Totals	
				2015	2014
\$ 839,777	\$ 8,315,721	\$ 12,133	\$ 192,537	\$ 30,320,349	\$ 30,934,114
-	-	-	-	1,740	169,715
-	-	-	-	3,457,235	4,149,396
-	6,324,598	-	-	14,073,081	14,317,629
-	-	-	-	-	-
-	-	-	-	504,003	746,323
<u>\$ 839,777</u>	<u>\$ 14,640,319</u>	<u>\$ 12,133</u>	<u>\$ 192,537</u>	<u>\$ 48,356,408</u>	<u>\$ 50,317,177</u>
\$ -	\$ 17,558	\$ -	\$ -	\$ 185,047	\$ 228,261
-	17,558	-	-	185,047	228,261
-	6,324,598	-	-	14,073,081	14,317,629
-	-	-	-	3,458,975	4,319,111
-	6,324,598	-	-	17,532,056	18,636,740
-	-	-	-	504,003	746,323
839,777	-	-	192,537	1,302,813	1,510,930
-	8,298,163	12,133	-	13,722,539	14,075,097
-	-	-	-	6,217,655	5,552,771
-	-	-	-	2,549,431	2,576,095
-	-	-	-	43,742	13,352
-	-	-	-	1,932,359	1,902,544
-	-	-	-	4,055,332	4,771,581
-	-	-	-	311,431	303,483
<u>839,777</u>	<u>8,298,163</u>	<u>12,133</u>	<u>192,537</u>	<u>30,639,305</u>	<u>31,452,176</u>
<u>\$ 839,777</u>	<u>\$ 14,640,319</u>	<u>\$ 12,133</u>	<u>\$ 192,537</u>	<u>\$ 48,356,408</u>	<u>\$ 50,317,177</u>

SEDGWICK COUNTY, KANSAS

*Combining Balance Sheet
Nonmajor Capital Projects Funds
March 31, 2015
(with comparative totals for March 31, 2014)*

	<u>Building and Equipment</u>	<u>Street, Bridge and Other</u>	<u>Sales Tax Road and Bridge</u>	<u>Road and Bridge Equipment</u>
Assets				
Cash, including investments	\$ -	\$ -	\$ 17,087,643	\$ 155,555
Due from other agencies	-	-	61,568	-
Restricted investments	-	-	-	-
Sales tax receivable	-	-	2,414,471	-
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,563,682</u>	<u>\$ 155,555</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 9,360	\$ -
Due to other funds	5,966,405	29,343	-	-
Advance payable	-	-	-	-
Total liabilities	<u>5,966,405</u>	<u>29,343</u>	<u>9,360</u>	<u>-</u>
Deferred Inflows of Resources:				
Unavailable revenue - accounts receivable	-	-	61,568	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>61,568</u>	<u>-</u>
Fund balances:				
Restricted:				
Capital Outlay	-	-	19,492,754	-
Committed:				
Capital Outlay	-	-	-	-
Assigned:				
Capital Outlay	-	-	-	155,555
Unassigned	(5,966,405)	(29,343)	-	-
Total fund balance	<u>(5,966,405)</u>	<u>(29,343)</u>	<u>19,492,754</u>	<u>155,555</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,563,682</u>	<u>\$ 155,555</u>

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2015	2014
\$ 45,623	\$ 12,237,735	\$ 7,644,170	\$ 628,767	\$ 37,799,493	\$ 39,522,649
-	-	-	-	61,568	-
-	-	-	-	-	423,730
-	-	-	-	2,414,471	2,347,190
<u>\$ 45,623</u>	<u>\$ 12,237,735</u>	<u>\$ 7,644,170</u>	<u>\$ 628,767</u>	<u>\$ 40,275,532</u>	<u>\$ 42,293,569</u>
\$ -	\$ 153,045	\$ 16,572	\$ -	\$ 178,977	\$ 198,081
-	-	-	-	5,995,748	1,521,626
-	6,003,839	-	-	6,003,839	6,205,997
-	6,156,884	16,572	-	12,178,564	7,925,704
-	-	-	-	61,568	-
-	-	-	-	61,568	-
-	-	-	-	19,492,754	22,408,294
-	6,080,851	-	-	6,080,851	5,810,957
45,623	-	7,627,598	628,767	8,457,543	7,670,240
-	-	-	-	(5,995,748)	(1,521,626)
<u>45,623</u>	<u>6,080,851</u>	<u>7,627,598</u>	<u>628,767</u>	<u>28,035,400</u>	<u>34,367,865</u>
<u>\$ 45,623</u>	<u>\$ 12,237,735</u>	<u>\$ 7,644,170</u>	<u>\$ 628,767</u>	<u>\$ 40,275,532</u>	<u>\$ 42,293,569</u>

SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Three Months Ended March 31, 2015
(with comparative totals for the three months ended March 31, 2014)**

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2015	2014
Revenues					
Property taxes	\$ 20,102,453	\$ -	\$ -	\$ 20,102,453	\$ 20,066,577
Emergency telephone services taxes	654,032	-	-	654,032	681,021
Sales taxes	-	-	3,075,765	3,075,765	2,999,951
Other taxes	21,188	-	-	21,188	20,354
Intergovernmental	2,130,478	-	1,286,190	3,416,668	2,284,815
Charges for services	5,292,363	-	65	5,292,428	6,253,708
Uses of money and property	17	-	-	17	47
Licenses and permits	2,273	-	-	2,273	1,396
Other	40,755	-	51,202	91,957	123,140
Total revenues	28,243,559	-	4,413,222	32,656,781	32,431,009
Expenditures					
Current:					
General government	1,279,071	-	-	1,279,071	1,201,949
Public safety	9,929,208	-	-	9,929,208	9,389,374
Public works	2,706,657	-	-	2,706,657	2,898,092
Health and welfare	1,306,440	-	-	1,306,440	1,312,808
Culture and recreation	-	-	-	-	-
Economic development	1,926,893	-	-	1,926,893	1,863,923
Debt service:					
Principal	90,263	-	-	90,263	87,485
Interest and fiscal charges	11,752	-	-	11,752	14,530
Capital outlay	-	-	3,762,322	3,762,322	3,287,334
Total expenditures	17,250,284	-	3,762,322	21,012,606	20,055,495
Excess (deficiency) of revenues over (under) expenditures	10,993,275	-	650,900	11,644,175	12,375,514
Other financing sources (uses)					
Transfers from other funds	-	-	2,765,085	2,765,085	1,174,850
Transfers to other funds	(40,000)	-	-	(40,000)	-
Proceeds from capital lease	-	-	-	-	1,271,190
Total other financing sources (uses)	(40,000)	-	2,765,085	2,725,085	2,446,040
Net change in fund balances	10,953,275	-	3,415,985	14,369,260	14,821,554
Fund balances, beginning of year	19,686,030	25,790	24,619,415	44,331,235	51,024,277
Fund balances, end of period	\$ 30,639,305	\$ 25,790	\$ 28,035,400	\$ 58,700,495	\$ 65,845,831

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SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Three Months Ended March 31, 2015
(with comparative totals for the three months ended March 31, 2014)**

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Revenues				
Property taxes	\$ 3,849,752	\$ 1,565,310	\$ 1,501,815	\$ 1,282,806
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	43,611	-	-
Charges for services	-	-	3,040,471	-
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	-	872	-
Total revenues	<u>3,849,752</u>	<u>1,608,921</u>	<u>4,543,158</u>	<u>1,282,806</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	3,821,719	-
Public works	-	-	-	-
Health and welfare	-	737,183	-	569,257
Culture and recreation	-	-	-	-
Economic development	1,926,893	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>1,926,893</u>	<u>737,183</u>	<u>3,821,719</u>	<u>569,257</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,922,859</u>	<u>871,738</u>	<u>721,439</u>	<u>713,549</u>
Other financing sources (uses)				
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,922,859	871,738	721,439	713,549
Fund balances, beginning of year	<u>9,500</u>	<u>686,756</u>	<u>3,837,896</u>	<u>258,874</u>
Fund balances, end of period	<u>\$ 1,932,359</u>	<u>\$ 1,558,494</u>	<u>\$ 4,559,335</u>	<u>\$ 972,423</u>

<u>Public Works Highways</u>	<u>Noxious Weeds</u>	<u>Solid Waste</u>	<u>Special Parks and Recreation</u>	<u>Emergency Telephone Services</u>	<u>Court Trustee Operations</u>
\$ 2,817,659	\$ 208,722	\$ -	\$ -	\$ -	\$ -
-	-	-	-	654,032	-
-	-	-	8,043	-	-
1,097,428	-	-	-	-	979,639
715	3,803	946,424	-	-	231,099
-	-	-	-	-	-
1,430	-	563	-	-	-
6,055	-	-	-	-	611
<u>3,923,287</u>	<u>212,525</u>	<u>946,987</u>	<u>8,043</u>	<u>654,032</u>	<u>1,211,349</u>
-	-	-	-	-	-
-	-	-	-	1,011,881	1,305,787
2,342,216	106,166	258,275	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,342,216</u>	<u>106,166</u>	<u>258,275</u>	<u>-</u>	<u>1,011,881</u>	<u>1,305,787</u>
<u>1,581,071</u>	<u>106,359</u>	<u>688,712</u>	<u>8,043</u>	<u>(357,849)</u>	<u>(94,438)</u>
(40,000)	-	-	-	-	-
(40,000)	-	-	-	-	-
<u>1,541,071</u>	<u>106,359</u>	<u>688,712</u>	<u>8,043</u>	<u>(357,849)</u>	<u>(94,438)</u>
<u>2,405,606</u>	<u>204,509</u>	<u>1,582,829</u>	<u>35,699</u>	<u>2,678,238</u>	<u>3,013,850</u>
<u>\$ 3,946,677</u>	<u>\$ 310,868</u>	<u>\$ 2,271,541</u>	<u>\$ 43,742</u>	<u>\$ 2,320,389</u>	<u>\$ 2,919,412</u>

SEDGWICK COUNTY, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)
Nonmajor Special Revenue Funds
For the Three Months Ended March 31, 2015
(with comparative totals for the three months ended March 31, 2014)

	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	13,145	-	-	-
Intergovernmental	-	9,800	-	-
Charges for services	-	863,247	2,353	7,738
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	28,141	-	-
Total revenues	<u>13,145</u>	<u>901,188</u>	<u>2,353</u>	<u>7,738</u>
Expenditures				
Current:				
General government	-	938,917	-	-
Public safety	-	-	55	18,892
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>-</u>	<u>938,917</u>	<u>55</u>	<u>18,892</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,145</u>	<u>(37,729)</u>	<u>2,298</u>	<u>(11,154)</u>
Other financing sources (uses)				
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	13,145	(37,729)	2,298	(11,154)
Fund balances, beginning of year	<u>5,369</u>	<u>308,228</u>	<u>142,338</u>	<u>38,960</u>
Fund balances, end of period	<u>\$ 18,514</u>	<u>\$ 270,499</u>	<u>\$ 144,636</u>	<u>\$ 27,806</u>

Technology	Fire District Operating	Fire District Research and Development	Township Dissolution	Totals	
				2015	2014
\$ -	\$ 8,876,389	\$ -	\$ -	\$ 20,102,453	\$ 20,066,577
-	-	-	-	654,032	681,021
-	-	-	-	21,188	20,354
-	-	-	-	2,130,478	2,100,412
187,990	8,523	-	-	5,292,363	6,253,708
17	-	-	-	17	47
-	280	-	-	2,273	1,396
-	5,076	-	-	40,755	97,610
<u>188,007</u>	<u>8,890,268</u>	<u>-</u>	<u>-</u>	<u>28,243,559</u>	<u>29,221,125</u>
340,154	-	-	-	1,279,071	1,201,949
-	3,770,874	-	-	9,929,208	9,389,374
-	-	-	-	2,706,657	2,898,092
-	-	-	-	1,306,440	1,312,808
-	-	-	-	-	-
-	-	-	-	1,926,893	1,863,923
-	90,263	-	-	90,263	87,485
-	11,752	-	-	11,752	14,530
<u>340,154</u>	<u>3,872,889</u>	<u>-</u>	<u>-</u>	<u>17,250,284</u>	<u>16,768,161</u>
<u>(152,147)</u>	<u>5,017,379</u>	<u>-</u>	<u>-</u>	<u>10,993,275</u>	<u>12,452,964</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(40,000)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(40,000)</u>	<u>-</u>
(152,147)	5,017,379	-	-	10,953,275	12,452,964
<u>991,924</u>	<u>3,280,784</u>	<u>12,133</u>	<u>192,537</u>	<u>19,686,030</u>	<u>18,999,212</u>
<u>\$ 839,777</u>	<u>\$ 8,298,163</u>	<u>\$ 12,133</u>	<u>\$ 192,537</u>	<u>\$ 30,639,305</u>	<u>\$ 31,452,176</u>

SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and
Changes in Fund Balances (Deficits)
For the Three Months Ended March 31, 2015
(with comparative totals for the three months ended March 31, 2014)**

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Revenues				
Sales taxes	\$ -	\$ -	\$ 3,075,765	\$ -
Intergovernmental	-	-	1,286,190	-
Charges for services	-	-	65	-
Uses of money and property	-	-	-	-
Other revenue	11,510	-	-	-
Total revenues	<u>11,510</u>	<u>-</u>	<u>4,362,020</u>	<u>-</u>
Expenditures				
Capital outlay	67,970	55,530	2,527,001	-
Total expenditures	<u>67,970</u>	<u>55,530</u>	<u>2,527,001</u>	<u>-</u>
(Deficiency) of revenues (under) expenditures	(56,460)	(55,530)	1,835,019	-
Other financing sources (uses)				
Transfers from other funds	322,976	338,322	-	-
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	<u>322,976</u>	<u>338,322</u>	<u>-</u>	<u>-</u>
Net change in fund balances	266,516	282,792	1,835,019	-
Fund balances (deficits), beginning of year	<u>(6,232,921)</u>	<u>(312,135)</u>	<u>17,657,735</u>	<u>155,555</u>
Fund balances (deficits), end of period	<u>\$ (5,966,405)</u>	<u>\$ (29,343)</u>	<u>\$ 19,492,754</u>	<u>\$ 155,555</u>

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2015	2014
\$ -	\$ -	\$ -	\$ -	\$ 3,075,765	\$ 2,999,951
-	-	-	-	1,286,190	184,403
-	-	-	-	65	-
-	-	-	-	-	-
-	39,692	-	-	51,202	25,530
-	39,692	-	-	4,413,222	3,209,884
-	768,416	343,405	-	3,762,322	3,287,334
-	768,416	343,405	-	3,762,322	3,287,334
-	(728,724)	(343,405)	-	650,900	(77,450)
-	2,103,787	-	-	2,765,085	1,174,850
-	-	-	-	-	1,271,190
-	2,103,787	-	-	2,765,085	2,446,040
-	1,375,063	(343,405)	-	3,415,985	2,368,590
45,623	4,705,788	7,971,003	628,767	24,619,415	31,999,275
<u>\$ 45,623</u>	<u>\$ 6,080,851</u>	<u>\$ 7,627,598</u>	<u>\$ 628,767</u>	<u>\$ 28,035,400</u>	<u>\$ 34,367,865</u>

SEDGWICK COUNTY, KANSAS

Combining Statement of Net Position Internal Service Funds March 31, 2015 (with comparative totals for March 31, 2014)

	<u>Fleet Management</u>	<u>Health/Dental/ Life Insurance Reserve</u>	<u>Workers' Compensation Reserve</u>
Assets			
Current assets:			
Cash, including investments	\$ 8,625,543	\$ 7,952,962	\$ 3,688,616
Inventories, at cost	203,104	-	-
Total current assets	<u>8,828,647</u>	<u>7,952,962</u>	<u>3,688,616</u>
Noncurrent assets:			
Capital assets:			
Land	40,580	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	32,364,316	-	-
Less accumulated depreciation	(25,964,033)	-	-
Total capital assets (net of accumulated depreciation)	<u>14,760,217</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 23,588,864</u>	<u>\$ 7,952,962</u>	<u>\$ 3,688,616</u>
Liabilities			
Current liabilities:			
Accounts payable	\$ 227,363	\$ -	\$ 697
Estimated claims costs payable	-	-	833,000
Total current liabilities	<u>227,363</u>	<u>-</u>	<u>833,697</u>
Noncurrent liabilities:			
Estimated claims costs payable	-	-	342,000
Total liabilities	<u>227,363</u>	<u>-</u>	<u>1,175,697</u>
Net position			
Investment in capital assets	14,760,217	-	-
Unrestricted	8,601,284	7,952,962	2,512,919
Total net position	<u>23,361,501</u>	<u>7,952,962</u>	<u>2,512,919</u>
Total liabilities and net position	<u>\$ 23,588,864</u>	<u>\$ 7,952,962</u>	<u>\$ 3,688,616</u>

Risk Management Reserve	Totals	
	2015	2014
\$ 1,950,747	\$ 22,217,868	\$ 17,529,180
-	203,104	410,936
<u>1,950,747</u>	<u>22,420,972</u>	<u>17,940,116</u>
-	40,580	-
-	8,319,354	8,303,571
234,489	32,598,805	30,469,258
(74,731)	(26,038,764)	(24,278,365)
<u>159,758</u>	<u>14,919,975</u>	<u>14,494,464</u>
<u>\$ 2,110,505</u>	<u>\$ 37,340,947</u>	<u>\$ 32,434,580</u>
\$ 204	\$ 228,264	\$ 94,070
-	833,000	852,000
<u>204</u>	<u>1,061,264</u>	<u>946,070</u>
-	342,000	289,000
<u>204</u>	<u>1,403,264</u>	<u>1,235,070</u>
159,758	14,919,975	14,494,464
<u>1,950,543</u>	<u>21,017,708</u>	<u>16,705,046</u>
<u>2,110,301</u>	<u>35,937,683</u>	<u>31,199,510</u>
<u>\$ 2,110,505</u>	<u>\$ 37,340,947</u>	<u>\$ 32,434,580</u>

SEDGWICK COUNTY, KANSAS

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

For the Three Months Ended March 31, 2015
(with comparative totals for the three months ended March 31, 2014)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
Operating revenues:			
Charges for services	\$ 1,805,940	\$ 6,602,219	\$ 481,637
Other revenue	21,593	-	147
Total operating revenues	<u>1,827,533</u>	<u>6,602,219</u>	<u>481,784</u>
Operating expenses:			
Salaries and benefits	225,870	29,129	40,868
Contractual services	104,078	11,844	114,475
Utilities	18,218	-	-
Supplies and fuel	585,914	-	296
Administrative charges	44,438	-	-
Depreciation	687,994	-	-
Claims expense	-	3,602,789	236,568
Total operating expenses	<u>1,666,512</u>	<u>3,643,762</u>	<u>392,207</u>
Operating income (loss)	<u>161,021</u>	<u>2,958,457</u>	<u>89,577</u>
Nonoperating revenues:			
Investment income	-	-	-
Gain (loss) on sale of assets	134,050	-	-
Total nonoperating revenues	<u>134,050</u>	<u>-</u>	<u>-</u>
Income (loss) before transfers	295,071	2,958,457	89,577
Transfers			
Transfers from other funds	-	-	-
Change in net position	295,071	2,958,457	89,577
Net position, beginning of year	<u>23,066,430</u>	<u>4,994,505</u>	<u>2,423,342</u>
Net position, end of period	<u>\$ 23,361,501</u>	<u>\$ 7,952,962</u>	<u>\$ 2,512,919</u>

Risk Management Reserve	Totals	
	2015	2014
\$ -	\$ 8,889,796	\$ 9,329,994
65,609	87,349	32,007
<u>65,609</u>	<u>8,977,145</u>	<u>9,362,001</u>
50,481	346,348	338,586
82,698	313,095	312,463
-	18,218	19,290
730	586,940	677,206
-	44,438	49,958
8,316	696,310	689,177
<u>39,332</u>	<u>3,878,689</u>	<u>7,954,640</u>
<u>181,557</u>	<u>5,884,038</u>	<u>10,041,320</u>
<u>(115,948)</u>	<u>3,093,107</u>	<u>(679,319)</u>
-	-	-
<u>-</u>	<u>134,050</u>	<u>46,000</u>
<u>-</u>	<u>134,050</u>	<u>46,000</u>
(115,948)	3,227,157	(633,319)
-	-	-
<u>(115,948)</u>	<u>3,227,157</u>	<u>(633,319)</u>
<u>2,226,249</u>	<u>32,710,526</u>	<u>31,832,829</u>
<u>\$ 2,110,301</u>	<u>\$ 35,937,683</u>	<u>\$ 31,199,510</u>