



2015

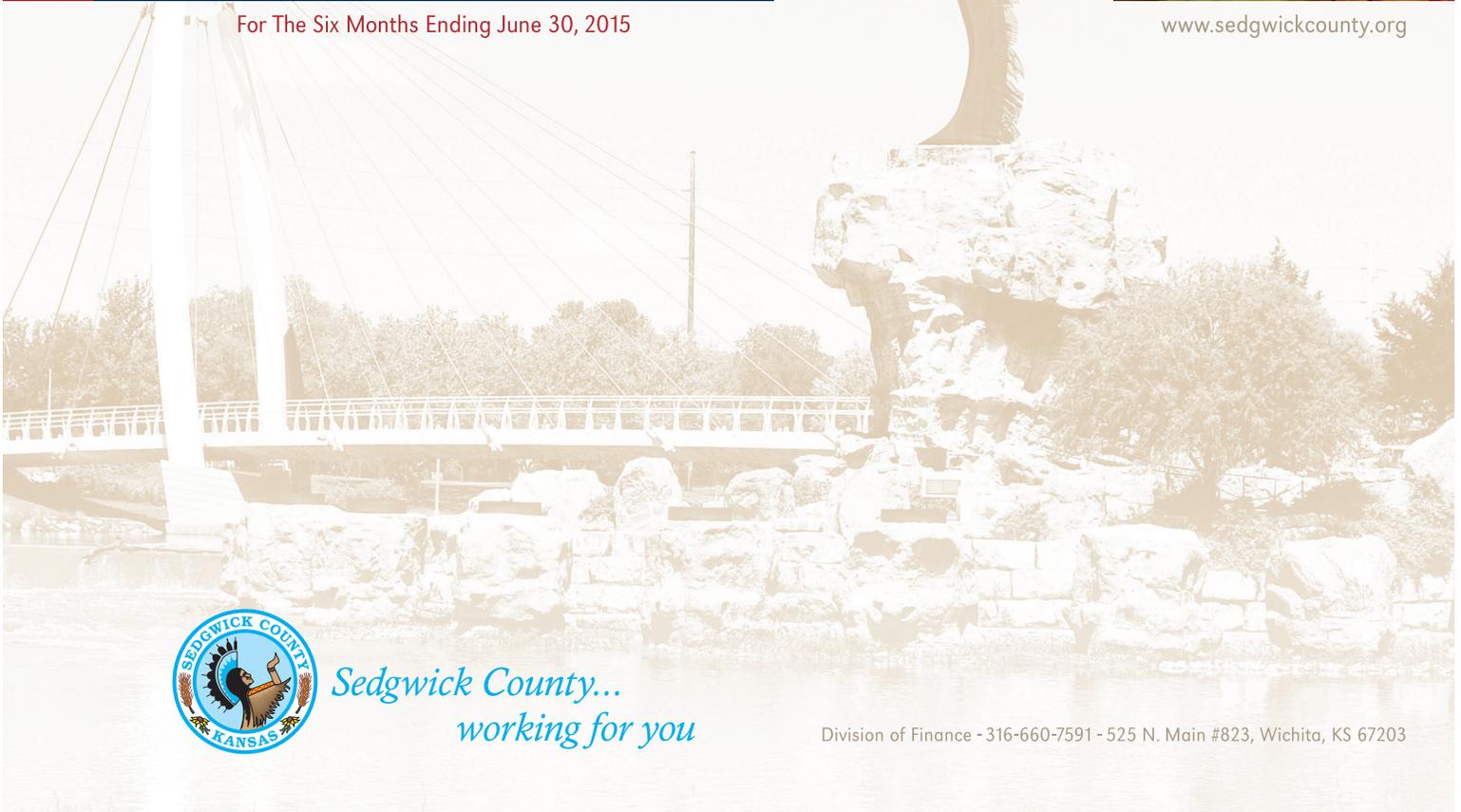
Quarter Financial

REPORT



For The Six Months Ending June 30, 2015

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

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Executive Summary

At the end of each quarter, the Division of Finance reports on Sedgwick County's financial condition. The following quarterly financial report provides an analysis of the first six months of fiscal year 2015 ending June 30, 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).

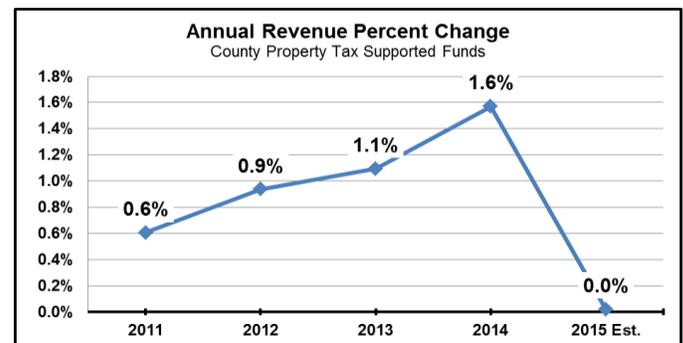
Faced with the "new normal" fiscal reality in which falling or marginally increasing revenue collections challenge the long-term financial sustainability of the organization, Sedgwick County eliminated \$10.3 million in expenditures through the 2012 budget process and \$7.3 million for the 2013 fiscal 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 second 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 second quarter. Based on these trends, County tax-supported funds are expected to decrease by \$3.1 million at the end of 2015.

The outlook in County tax-supported funds results from a number of trends through the first six months of 2015. Expenditures grew \$8.1 million (7.6 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.

In addition, more cash-funded capital improvement projects (\$2.1 million) were approved in the 2015 budget compared to the 2014 budget. Additionally, an increase was recorded in the transfer out of sales tax to the Public Works Highways Department due to the timing of postings in 2014 (\$1.3 million).

Revenue collections in County property-tax-supported funds increased \$0.3 million compared to the same time period in 2014. A year-to-date increase of \$2.6 million in current property taxes was offset by decreases in charges for service (\$1.2 million), intergovernmental revenue (\$0.8 million), and reimbursements (\$0.4 million).



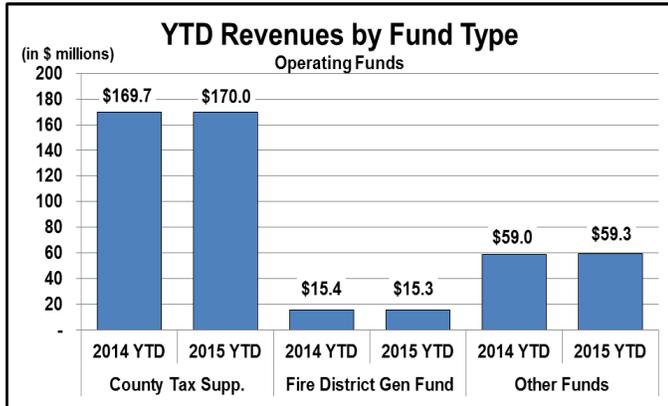
Overall, when taking out the one-time \$5.3 million payment to the Zoo, the financial report for the second quarter of 2015 illustrates continued modest improvement for County property-tax-supported funds compared to the second quarter of 2014.

- **Year-to-date revenues totaled \$170.0 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$0.3 million (0.2 percent) compared to the second quarter of 2014.
- **Year-to-date expenditures totaled \$114.7 million** for County property-tax-supported funds (excluding Fire District 1). This represents an increase of \$8.1 million (7.6 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 \$3.1 million.** The year-end General Fund balance is anticipated to decrease by \$4.2 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 second quarter of 2015 increased a nominal amount (\$38,889) compared to the same timeframe last year. In County property-tax-supported funds, collections increased 0.2 percent, or \$0.3 million, compared to the same period last year.



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

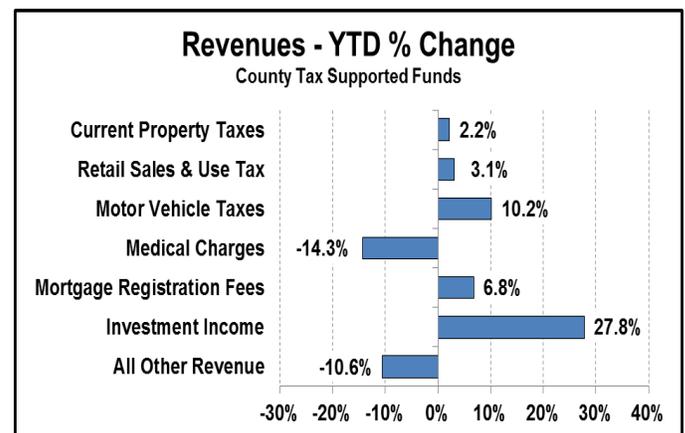
County property-tax-supported funds revenue collections increased \$0.3 million compared to the first six months of 2014. A year-to-date increase of \$2.6 million in current property taxes was offset by decreases in charges for service (\$1.2 million), miscellaneous revenue (\$0.9 million), and intergovernmental revenue (\$0.8 million). The decrease in charges for service is largely due to a decrease in the amount of medical charges collected during the first six months of 2015 versus the same time period in 2014 due to billing staff vacancies. The decrease in miscellaneous revenue is mostly due to revenue received in May 2014 for the mortgage backed securities program (\$0.6 million) compared to the same month in 2015. The decrease in intergovernmental revenue is due to Kansas Department of Corrections—Juvenile Services funding no longer received after the closure of the Judge Riddell Boys Ranch.

Fire District 1 revenue comes primarily from property taxes. In the second quarter of 2015, revenue collections of \$15.3 million were slightly lower than the second quarter of 2014, which totaled \$15.4 million.

All other operating funds include grants, enterprise and internal service funds, and non-property tax special revenue funds. Through the second quarter, all other County operating fund revenue increased 0.5 percent (\$0.3 million) compared to the same time period in 2014. The most significant decrease was recorded in the

reimbursements revenue group (\$4.2 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 \$3.3 million increase in COMCARE Grants largely due to the new Community Crisis Center with a 23-hour sobering unit 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. In addition, Fleet received \$0.3 million from auction proceeds and the Health/Dental Insurance Fund received \$0.4 million from an Aetna return of profit settlement. Aetna was the previous health insurance provider before the County became self-funded.

Key Revenues – Property Tax Supported Funds

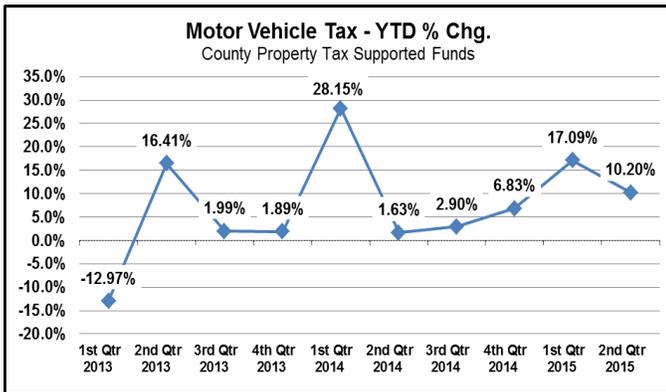


Current property tax collections for 2015 increased \$2.6 million (2.2 percent) when compared to the same timeframe last year. The County’s assessed valuation grew about 1.1 percent for the 2015 budget year.

Retail sales and use tax collections show an increase of \$0.4 million (3.1 percent). Collections in each month of the first half of 2015 have exceeded collections compared to the same time period in 2014, except for the month of June.

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 \$0.6 million (10.2 percent) during the first six months of 2015 compared to the same

timeframe in 2014. Details about this revenue source are shown in the graph below.



Medical charges are primarily collected for the operation of EMS. During the first six months of 2015, collections decreased \$1.2 million (14.3 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 by \$0.2 (6.8 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.

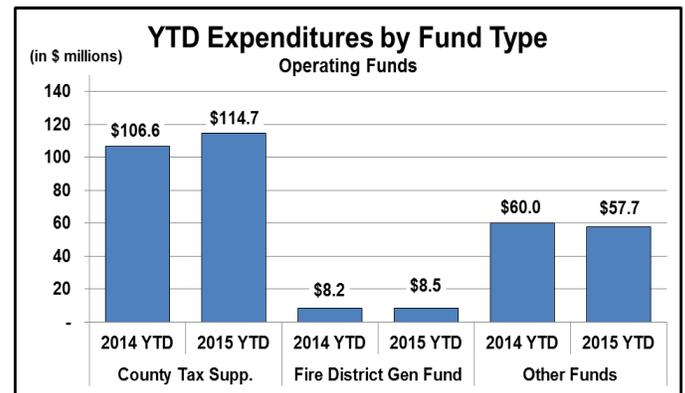
Investment income is required by State law to be deposited in the General Fund unless otherwise directed by statute to deposit earnings in a specific fund, such as the Register of Deeds Technology Fund. In some categories, relatively small increases in the amount can result in large percentage changes. During the first six months of 2015, an investment income increase of \$0.1 million represented a 27.8 percent increase versus the same time period in 2014. Total investment income during the second quarter of 2015 was \$0.7 million.

All other revenue collections decreased \$2.1 million (10.6 percent) versus the second quarter of 2014.

Expenditure Highlights:

Total expenditures for all operating funds increased \$6.6 million (3.7 percent) compared to the same timeframe in 2014. For all County property-tax-supported funds, expenditures increased \$8.1 million (7.6 percent).

Increases recorded in contractual services (\$4.3 million), transfers out (\$3.5 million) and personnel (\$1.5 million) were slightly offset by a decrease in debt service payments (\$1.1 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, offset by a decrease of \$0.4 million in departmental fleet charges due to lower fuel prices. The increase in transfers out is partially attributable to more cash-funded capital improvement projects (\$2.1 million) approved in the 2015 budget than in the 2014 budget. Additionally, an increase was recorded in the transfer out of sales tax to the Public Works Highways Department due to the timing of postings in 2014 (\$1.3 million). The increase in personnel was attributable to an increase in salary and wages (\$1.3 million) and retirement contributions (\$0.5 million) through June 2015 versus June 2014.



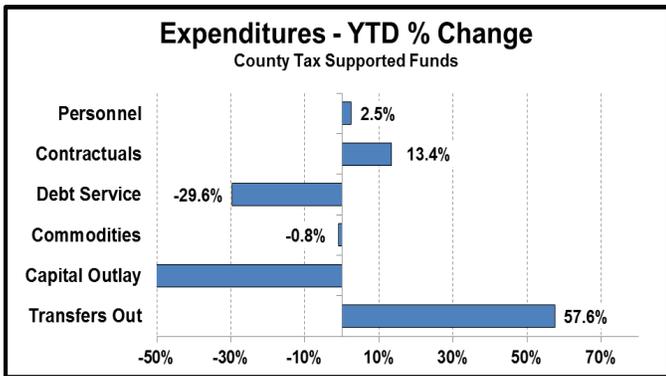
Year-to-date (YTD) Expenditures by Fund Type

County property-tax-supported funds expenditures increased \$8.1 million (7.6 percent) year-to-date compared to the second quarter in 2014. The increase is partially due to a one-time payment to the Sedgwick County Zoo to fund a capital project (\$5.3 million), an increase in cash-funded capital improvement projects (\$2.1 million) and a transfer out of sales tax to the Public Works Highways Department due to the timing of postings in 2014 (\$1.3 million).

Fire District 1 expenditures increased \$0.3 million compared to the second quarter in 2014.

All other operating funds expenditures decreased \$2.3 million (3.9 percent) year-to-date compared to the second quarter in 2014. The decrease is largely due to the Health/Dental Reserve Fund, where a shift to self-funding resulted in lower than normal costs in the first six months of this year.

Key Expenditures — Property Tax Supported Funds



Personnel expenditures increased \$1.5 million (2.5 percent) versus the second quarter in 2014. Increases in salaries and wages (\$1.3 million) and employer retirement contributions (\$0.5 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 \$4.3 million (13.4 percent) in the second 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, offset by a decrease of \$0.4 million in departmental fleet charges due to lower fuel prices.

Debt payments decreased \$1.1 million (29.6 percent) year-to-date versus the same time period in 2014.

Commodities expenditures decreased \$25,923 (0.8 percent) year-to-date versus the same time period in 2014.

Capital Improvement expenditures decreased a nominal amount (\$7,456) year-to-date in 2015 versus the same time period in 2014.

Equipment expenditures are represented in the capital outlay category. In 2014, equipment expenditures were \$67,670 during the second quarter, but no equipment expenditures were incurred through the second quarter of 2015.

Transfers to other funds increased \$3.5 million (57.6 percent) during the second quarter of 2015 when compared to the second 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. Additionally, an increase was recorded in the transfer out of sales tax to the Public Works Highways Department due to the timing of postings in 2014 (\$1.3 million).

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

2015 Year-End Fund Balance Estimates

Operating Funds By Fund Type (Budgetary Basis)

	General Fund	Debt Service Funds	Special Revenue Funds				Enterprise & Internal Service	Total Operating Funds
			Property Tax Supported	Fire District 1 Fund	Non-Property Tax Funds			
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)	2,791,299	-	4,191,480	
Licenses & permits	61,743	-	5,212	5,661	57,602	-	130,219	
Intergovernmental	2,607,522	182,948	4,628,732	-	38,204,180	-	45,623,381	
Charges for services	17,099,333	734,251	14,186,389	384,514	31,671,729	40,073,480	104,149,696	
Fines & forfeitures	44,296	-	-	-	295,307	-	339,603	
Miscellaneous	2,625,506	-	15,938	65,064	207,594	701,188	3,615,290	
Reimbursements	5,173,412	-	9,445	7,658	4,898,576	202,018	10,291,109	
Uses of money & property	4,705,917	-	-	2,416	14,245	1,616	4,724,195	
Transfers in & other proceeds	12,899	3,612,646	-	-	2,172,058	958,408	6,756,011	
Total	168,400,742	21,177,012	40,383,530	17,120,914	80,312,591	41,936,709	369,331,497	
Expenditures								
Personnel	104,130,184	-	21,540,787	13,993,059	44,004,935	1,482,653	185,151,618	
Contractual	44,357,418	1,825	17,594,306	1,630,228	34,500,130	29,322,561	127,406,468	
Debt Service	-	19,459,126	-	802,374	-	-	20,261,500	
Commodities	4,821,863	-	1,601,425	733,411	2,191,284	3,544,477	12,892,460	
Capital improvements	285	-	-	-	-	-	285	
Capital outlay	100,271	-	-	158,000	60,784	3,038,769	3,357,824	
Transfers to other funds	19,178,202	-	227,047	-	873,118	-	20,278,366	
Total	172,588,222	19,460,951	40,963,565	17,317,072	81,630,251	37,388,460	369,348,521	
Net change in fund balance	(4,187,480)	1,716,061	(580,035)	(196,159)	(1,317,660)	4,548,249	(17,024)	
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	\$ 60,316,913	\$ 3,366,454	\$ 6,463,649	\$ 3,075,766	\$ 28,305,404	\$ 34,794,730	\$ 136,322,915	

Year-End Fund Balance:

General Fund: Expenditures are estimated to exceed revenues by \$4.2 million at year-end due to a \$5.3 million payment to the Sedgwick County Zoo.

Debt Service Funds: Revenues from debt service funds are estimated to be \$1.7 million greater than expenditures.

Special Revenue Funds–Property Tax Supported: These funds are expected to have a net decrease of approximately \$0.6 million by year-end.

Fire District 1: The fund balance is projected to decrease approximately \$0.2 million by the end of the year, largely related to an anticipated increase in personnel costs due to retirement payouts.

Special Revenue Funds–Non Property Tax Supported: These funds are estimated to decrease by \$1.3 million in combined fund balance by the end of the year. The Court Trustee Fund is projected to decrease approximately \$0.4 million, largely related to increases in personnel costs. COMCARE Grants are projected to decrease approximately \$0.6 million, largely due to increased personnel and contractual expenditures related to the implementation of the Health Homes program and the Crisis Community Center. CDDO Grants are projected to decrease approximately \$0.3 million, largely due to an anticipated drawdown of fund balance for the Capacity Development and Subsidized Live-In Support programs.

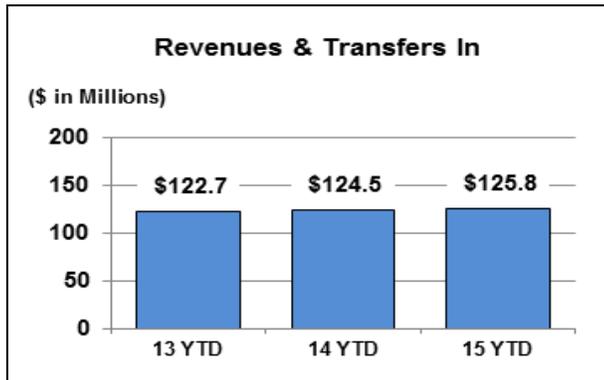
Enterprise and Internal Service Funds: The fund balances within this fund group are estimated to increase \$4.5 million by the end of the year. The majority of this increase is in the Health/Dental Reserve Fund, where a shift to self-funding resulted in lower than normal costs in the first six months of this year.

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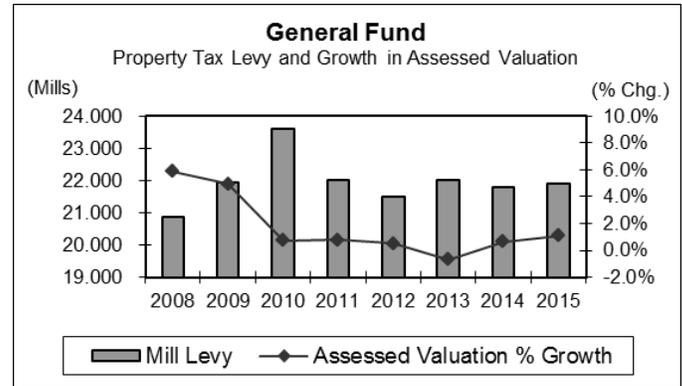
General Fund

Major Revenues



Total revenues in the General Fund through June 2015 are \$125.8 million, an increase of \$1.3 million (1.1 percent) versus the same time period in 2014. The increase in revenue is largely attributable to increases in the collection of current property taxes (\$2.2 million), motor vehicle taxes (\$0.4 million) and sales and use taxes (\$0.4 million).

The increases are partially offset by decreases in intergovernmental revenue (\$0.7 million), miscellaneous (\$0.6 million) and reimbursements (\$0.4 million). 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 decrease in miscellaneous revenue is mostly due to revenue received in May 2014 for the mortgage backed securities program compared to the same month in 2015. 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 second quarter, \$89.7 million in current property taxes had been collected, an increase of \$2.2 million compared to the same period in the previous year.

Local retail sales and use tax collections through the second quarter of 2015 were \$0.4 million greater than in the same time period in 2014. Collections in each month of the first half of 2015 have exceeded collections compared to the same time period in 2014, except for the month of June. 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%
April	2,104,893	2,158,735	2.56%
May	2,211,893	2,429,469	9.84%
June	2,347,472	2,302,998	-1.89%
Total	13,705,832	14,134,619	3.13%

Motor vehicle tax collections were at \$4.5 million, approximately \$0.4 million greater than in the second 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.

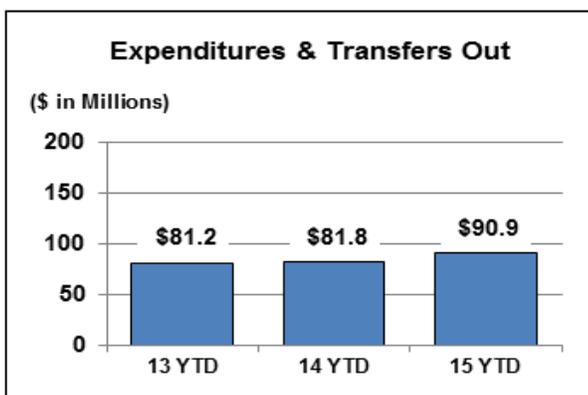
Intergovernmental revenue includes receipts from other governmental entities, like the State of Kansas. Major sources of revenue in this category come from the State to assist with the Juvenile Corrections programs and from the City of Wichita for the County’s portion of the merged code operation. Receipts in this category totaled \$1.3 million, which was \$0.7 million less than during the second 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 \$8.1 million collected during the second 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 six months of 2015, Sedgwick County collected a total of approximately \$0.7 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 June 2015 no revenue had been captured in this category compared to \$0.2 million through the second quarter of 2014.

Major Expenditures



Actual year-to-date expenditures for 2015 increased \$9.1 million versus the same time period in 2014. Increases recorded in contractual services (\$4.6 million), transfers out (\$3.4 million) and personnel (\$1.3 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, offset by a decrease of \$0.2 million in departmental fleet charges due to lower fuel prices. The increase in transfers out is partially attributable to more cash-funded capital improvement projects (\$2.1 million) approved in the 2015 budget than in the 2014 budget. Additionally, an increase was recorded in the transfer out of sales tax to the Public Works Highways Department due to the timing of postings in 2014 (\$1.3 million). The increase in personnel was attributable to an increase in salaries and wages (\$1.0 million), employer retirement contributions (\$0.4 million) and overtime (\$0.2 million) through June 2015 versus June 2014.

Personnel costs were 2.5 percent higher (\$1.3 million) than during the same timeframe in 2014. Several categories contributed to the overall increase, including salaries and wages (\$1.0 million), employer retirement contributions (\$0.4 million) and overtime (\$0.2 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.

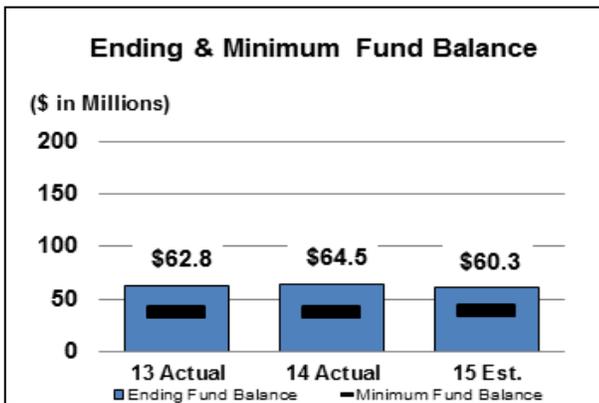
General Fund Detailed Personnel Expenditures				
Category	Year -to-Date Comparison			% Change
	2014	2015		
Salaries and Wages	\$ 33,571,107	\$ 34,613,761		3.11%
Overtime	1,506,924	1,700,284		12.83%
Tuition Reimb.	14,134	14,375		1.70%
Allowances	22,800	22,800		0.00%
FICA - OASDI	2,130,210	2,203,738		3.45%
FICA - HI	498,195	515,677		3.51%
Health/Dental Ins.	8,176,650	7,746,061		-5.27%
Retirement	4,074,980	4,507,105		10.60%
Workers' Comp.	523,427	525,194		0.34%
Unemployment Tax	108,437	69,000		-36.37%
Vac. Sell as Benefits	70,818	66,188		-6.54%
Wireless Allowance	53,559	55,014		2.72%
Flex Spending Contr.	72,361	66,298		-8.38%
Call Back/On Call	10,904	17,309		58.74%
Total	\$ 50,834,506	\$ 52,122,805		2.53%

Contractual services expenditures were \$27.0 million for the first six months of 2015, which was \$4.6 million (20.7 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, offset by a decrease of \$0.2 million in departmental fleet charges due to lower fuel prices. 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 second quarter were \$2.6 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 second quarter of 2015, transfers increased \$3.4 million (58.4 percent) versus the same time period in 2014. The increase in transfers out is partially attributable to more cash-funded capital improvement projects (\$2.1 million) approved in the 2015 budget than in the 2014 budget. Additionally, an increase was recorded in the transfer out of sales tax to the Public Works Highways Department due to the timing of postings in 2014 (\$1.3 million).

General Fund Ending Balance



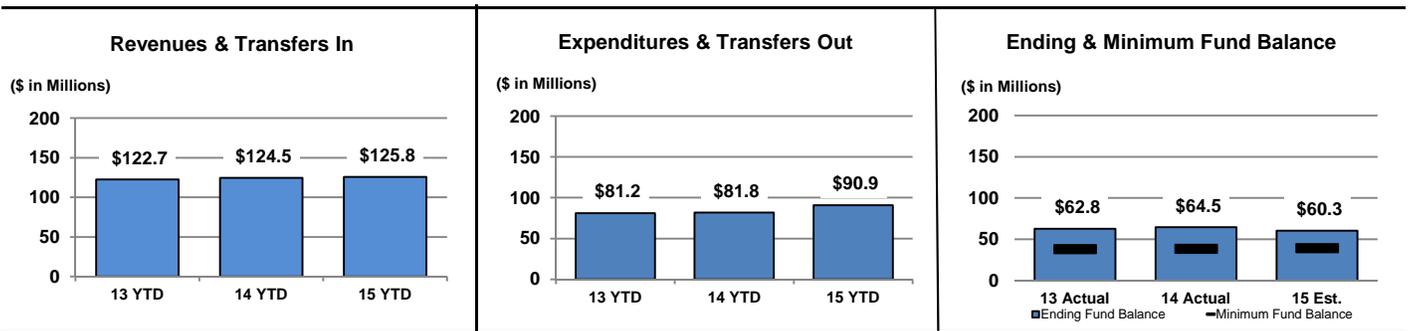
The General Fund 2015 beginning balance of \$64.5 million is estimated to decrease by \$4.2 million at the end of 2015, primarily due to a one-time payment (\$5.3 million) to the Sedgwick County Zoo to fund a capital project. Expenditures within the fund are expected to outpace revenues for the balance of 2015.

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 six months of 2015 increased \$1.3 million when compared to the same time period in 2014. The change is largely attributable to increases in the collection of current property taxes (\$2.2 million), offset by a decrease in miscellaneous revenue (\$0.6 million). The decrease in miscellaneous revenue is mostly due to revenue received in April 2014 for the mortgage backed securities program.

Actual year-to-date expenditures for 2015 increased \$9.1 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 primarily 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 June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD		2015 YTD		Fiscal Year Estimates As of June 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 87,536,137	\$ 92,518,467	\$ 92,518,467	\$ 89,706,892	\$ 91,831,906	\$ (686,561)
Back Prop. Taxes & Ref. Warrants	1,327,069	2,528,365	2,528,365	1,469,553	2,200,391	(327,974)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	4,143,576	12,280,228	12,280,228	4,547,140	13,196,259	916,031
Local Retail Sales & Use Tax	13,705,832	28,889,628	28,889,628	14,134,619	28,531,080	(358,549)
All Other Taxes	128,079	302,297	302,297	127,222	310,477	8,181
Licenses & Permits	26,687	293,034	293,034	27,053	61,743	(231,290)
Intergovernmental	2,015,182	2,552,092	2,552,092	1,301,327	2,607,522	55,430
Charges for Services	8,140,231	17,613,321	17,613,321	8,146,313	17,099,333	(513,989)
Fines & Forfeitures	15,811	50,698	50,698	32,483	44,296	(6,403)
Miscellaneous	1,762,851	2,797,803	2,797,803	1,164,211	2,625,506	(172,297)
Reimbursements	2,994,392	5,069,864	5,069,864	2,556,428	5,173,412	103,547
Uses of Money & Property	2,509,189	5,065,005	5,065,005	2,588,429	4,705,917	(359,088)
Transfers In & Other Proceeds	176,276	-	-	-	12,899	12,899
Total Revenues & Transfers In	124,481,311	169,960,803	169,960,803	125,801,668	168,400,742	(1,560,062)
Expenditures & Transfers Out						
Personnel	\$ 50,834,506	\$ 109,015,516	\$ 108,972,353	\$ 52,123,290	\$ 104,130,184	\$ (4,842,169)
Contractuals	22,347,051	61,963,452	62,008,035	26,978,437	44,357,418	(17,650,617)
Debt Service	-	-	-	-	-	-
Commodities	2,692,421	5,477,398	5,475,478	2,554,072	4,821,863	(653,615)
Capital Improvement	7,741	2,063,787	500	285	285	(215)
Capital Outlay	67,670	230,000	230,000	-	100,271	(129,729)
Transfers Out	5,863,698	17,311,150	19,374,937	9,290,574	19,178,202	(196,735)
Total Expenditures & Transfers Out	81,813,087	196,061,303	196,061,303	90,946,659	172,588,222	(23,473,081)
Net Change in Fund Balance	42,668,224	(26,100,499)	(26,100,499)	34,855,009	(4,187,480)	(25,033,143)
Actual Beginning Fund Balance	62,754,047	64,504,393	64,504,393	64,504,393	64,504,393	-
Ending Fund Balance	\$ 105,422,271	\$ 38,403,894	\$ 38,403,894	\$ 99,359,402	\$ 60,316,913	\$ (25,033,143)

General Fund

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

For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD			2015 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Expenditures and Interfund Transfers Out By Department						
General Government						
County Commissioners						
Personnel	365,764	775,195	775,195	379,789	745,783	(29,412)
Contractuals	34,458	39,406	39,406	4,177	37,027	(2,379)
Debt Service	-	-	-	-	-	-
Commodities	2,676	2,559	2,559	2,232	13,915	11,356
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Commissioners	402,898	817,160	817,160	386,197	796,725	(20,436)
County Manager						
Personnel	543,212	1,345,920	1,345,920	587,388	1,083,040	(262,880)
Contractuals	47,397	205,586	200,286	130,375	159,978	(40,308)
Debt Service	-	-	-	-	-	-
Commodities	9,966	31,881	36,881	16,674	24,355	(12,526)
Capital Improvements	-	353,363	300	285	285	(15)
Equipment	-	-	-	-	-	-
Transfers Out	-	-	353,363	353,363	353,363	-
Total County Manager	600,575	1,936,750	1,936,750	1,088,085	1,621,021	(315,729)
County Counselor						
Personnel	645,920	1,396,987	1,396,987	671,734	1,384,511	(12,476)
Contractuals	170,889	465,261	465,261	114,153	393,860	(71,401)
Debt Service	-	-	-	-	-	-
Commodities	6,064	27,976	27,976	8,756	15,777	(12,199)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Counselor	822,873	1,890,224	1,890,224	794,643	1,794,147	(96,076)
County Clerk						
Personnel	519,668	1,068,403	1,068,403	513,513	977,508	(90,895)
Contractuals	6,326	11,000	12,000	8,453	13,025	1,025
Debt Service	-	-	-	-	-	-
Commodities	2,498	18,093	17,093	2,129	5,125	(11,968)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Clerk	528,493	1,097,496	1,097,496	524,095	995,659	(101,838)
Register of Deeds						
Personnel	460,875	1,033,936	1,033,936	513,060	1,029,858	(4,078)
Contractuals	3,431	13,089	13,089	1,641	10,380	(2,709)
Debt Service	-	-	-	-	-	-
Commodities	3,561	30,417	30,417	3,084	7,508	(22,909)
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Register of Deeds	467,867	1,077,442	1,077,442	517,785	1,047,746	(29,696)
Election Commissioner						
Personnel	195,114	548,299	548,299	325,198	537,723	(10,576)
Contractuals	147,855	235,884	247,884	221,416	318,776	70,892
Debt Service	-	-	-	-	-	-
Commodities	13,234	47,500	35,500	25,499	58,940	23,440
Capital Improvements	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Election Commissioner	356,202	831,683	831,683	572,113	915,439	83,756

General Fund

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

For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD		2015 YTD		Fiscal Year Estimates As of June 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
General Government (Continued)						
Human Resources						
Personnel	428,684	1,190,491	1,190,491	569,458	1,142,031	(48,459)
Contractuals	82,800	147,535	144,410	83,603	163,724	19,314
Debt Service	-	-	-	-	-	-
Commodities	5,595	25,035	28,160	11,267	21,485	(6,675)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Human Resources	517,079	1,363,061	1,363,061	664,328	1,327,241	(35,820)
Finance						
Personnel	1,098,377	2,424,750	2,424,750	1,150,239	2,289,707	(135,043)
Contractuals	442,708	1,281,295	1,274,295	373,942	695,935	(578,360)
Debt Service	-	-	-	-	-	-
Commodities	12,394	41,200	48,200	4,562	24,027	(24,173)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Finance	1,553,479	3,747,245	3,747,245	1,528,742	3,009,668	(737,576)
Budgeted Transfers						
Personnel	-	-	-	-	-	-
Contractuals	-	278,546	278,546	-	-	(278,546)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	25,040	1,371,454	1,371,454	-	1,353,993	(17,461)
Total Budgeted Transfers	25,040	1,650,000	1,650,000	-	1,353,993	(296,007)
Contingency Reserves						
Personnel	-	-	-	-	-	-
Contractuals	-	20,664,126	15,484,948	-	1,459,900	(14,025,048)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Contingency Reserves	-	20,664,126	15,484,948	-	1,459,900	(14,025,048)
Appraiser						
Personnel	1,876,308	4,044,725	4,044,725	1,947,801	3,918,876	(125,849)
Contractuals	304,279	462,572	461,462	335,403	440,554	(20,908)
Debt Service	-	-	-	-	-	-
Commodities	30,477	91,122	92,232	30,273	85,375	(6,857)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Appraiser	2,211,064	4,598,418	4,598,418	2,313,477	4,444,805	(153,614)
County Treasurer						
Personnel	538,936	1,121,244	1,121,244	545,256	1,099,933	(21,311)
Contractuals	38,518	136,980	136,980	29,004	93,995	(42,985)
Debt Service	-	-	-	-	-	-
Commodities	23,945	39,162	39,162	7,109	30,549	(8,613)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total County Treasurer	601,398	1,297,386	1,297,386	581,369	1,224,477	(72,909)

General Fund

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

For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD		2015 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
General Government (Continued)						
Metropolitan Area Planning Dept.						
Personnel	-	-	-	-	-	-
Contractuals	555,256	740,341	740,341	555,256	740,341	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Metropolitan Area Plann. Dept.	555,256	740,341	740,341	555,256	740,341	-
Facilities						
Personnel	1,790,919	3,790,100	3,790,100	1,818,840	3,654,812	(135,287)
Contractuals	2,125,127	3,547,657	3,544,647	1,950,183	3,512,792	(31,855)
Debt Service	-	-	-	-	-	-
Commodities	328,499	401,136	401,136	299,538	327,987	(73,149)
Capital Improvements	-	381,968	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	381,968	381,968	381,968	-
Total Facilities	4,244,544	8,120,860	8,117,850	4,450,528	7,877,559	(240,291)
Information Services						
Personnel	4,073,314	8,868,613	8,868,613	4,108,209	8,372,534	(496,079)
Contractuals	1,919,059	2,545,066	2,559,306	1,881,207	2,534,232	(25,075)
Debt Service	-	-	-	-	-	-
Commodities	627,247	1,200,873	1,189,643	705,430	1,196,397	6,754
Capital Improvements	-	-	-	-	-	-
Capital Outlay	67,670	95,000	95,000	-	91,023	(3,977)
Transfers Out	-	-	-	-	-	-
Total Information Services	6,687,290	12,709,552	12,712,562	6,694,847	12,194,186	(518,376)
Fleet Management (Radio Main.)						
Personnel	130,170	249,806	249,806	116,755	227,688	(22,118)
Contractuals	23,798	25,297	25,297	14,940	36,293	10,996
Debt Service	-	-	-	-	-	-
Commodities	44,688	91,254	91,254	26,459	72,729	(18,525)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Fleet Management (Radio)	198,656	366,357	366,357	158,155	336,710	(29,647)
Public Safety						
Public Safety Director's Office						
Personnel	100,681	208,799	208,799	105,830	211,179	2,379
Contractuals	547	7,130	7,130	212	1,920	(5,210)
Debt Service	-	-	-	-	-	-
Commodities	204	1,500	1,500	727	1,348	(152)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Public Safety Director's Office	101,432	217,429	217,429	106,769	214,446	(2,983)
EMSS						
Personnel	171,458	352,672	342,672	123,205	341,895	(777)
Contractuals	22,104	40,741	50,741	43,956	46,004	(4,737)
Debt Service	-	-	-	-	-	-
Commodities	1,587	9,000	9,000	2,218	6,995	(2,005)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total EMSS	195,149	402,413	402,413	169,378	394,894	(7,520)

General Fund

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

For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD		2015 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Safety (Continued)						
Emergency Communications						
Personnel	2,446,503	5,193,944	5,193,944	2,492,168	4,935,459	(258,485)
Contractuals	109,775	148,466	148,466	98,806	142,057	(6,409)
Debt Service	-	-	-	-	-	-
Commodities	3,308	31,776	31,776	2,928	13,405	(18,371)
Capital Improvements	-	100,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	100,000	100,000	100,000	-
Total Em. Communications	2,559,586	5,474,186	5,474,186	2,693,902	5,190,921	(283,265)
Reg. Forensic Science Center						
Personnel	1,428,651	3,101,019	3,101,019	1,487,169	2,977,877	(123,142)
Contractuals	227,772	305,805	315,805	241,594	380,648	64,843
Debt Service	-	-	-	-	-	-
Commodities	200,058	318,810	308,810	170,662	308,692	(118)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total RFSC	1,856,481	3,725,634	3,725,634	1,899,424	3,667,217	(58,417)
Department of Corrections						
Personnel	5,041,463	9,144,232	9,144,232	4,305,709	8,683,263	(460,969)
Contractuals	854,647	2,015,543	2,025,661	779,289	1,596,591	(429,070)
Debt Service	-	-	-	-	-	-
Commodities	306,193	736,428	729,428	253,748	507,780	(221,648)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	460,404	460,404	-	460,404	-
Total Department of Corrections	6,202,303	12,356,607	12,359,725	5,338,747	11,248,038	(1,111,688)
Sheriff's Office						
Personnel	18,291,220	39,417,882	39,377,882	19,179,595	38,332,371	(1,045,511)
Contractuals	5,679,858	12,798,767	12,838,767	5,426,437	12,145,343	(693,424)
Debt Service	-	-	-	-	-	-
Commodities	495,958	606,393	606,393	247,499	560,071	(46,322)
Capital Improvements	37	728,456	-	-	-	-
Capital Outlay	-	120,000	120,000	-	-	(120,000)
Transfers Out	-	-	728,456	728,456	728,456	-
Total Sheriff's Office	24,467,072	53,671,498	53,671,498	25,581,986	51,766,242	(1,905,257)
District Attorney						
Personnel	4,527,696	9,653,003	9,653,003	4,584,831	9,060,363	(592,640)
Contractuals	218,222	543,494	575,494	274,092	447,363	(128,131)
Debt Service	-	-	-	-	-	-
Commodities	47,342	135,309	153,309	51,786	98,693	(54,616)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total District Attorney	4,793,260	10,331,806	10,381,806	4,910,710	9,606,419	(775,387)
District Court						
Personnel	37,249	73,311	73,311	48,187	108,338	35,027
Contractuals	1,290,034	2,484,529	2,479,529	1,412,372	2,474,876	(4,653)
Debt Service	-	-	-	-	-	-
Commodities	180,967	458,481	463,481	332,956	393,055	(70,426)
Capital Improvements	7,251	-	-	-	-	-
Capital Outlay	-	15,000	15,000	-	9,248	(5,752)
Transfers Out	-	-	-	-	-	-
Total District Court	1,515,501	3,031,321	3,031,321	1,793,515	2,985,518	(45,803)

General Fund

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

For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD			2015 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Public Safety (Continued)						
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	725,826	1,887,476	1,887,476	995,623	1,990,963	103,487
Contractuals	46,602	366,532	366,532	55,490	156,300	(210,232)
Debt Service	-	-	-	-	-	-
Commodities	9,429	224,162	224,162	9,920	97,993	(126,169)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total MABCD	781,857	2,478,170	2,478,170	1,061,034	2,245,256	(232,914)
Public Works						
Budget Transfers - Local Sales Tax						
Personnel	-	-	-	-	-	-
Contractuals	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	5,679,180	14,444,814	14,444,814	7,067,309	14,265,540	(179,274)
Total Budget Transfers	5,679,180	14,444,814	14,444,814	7,067,309	14,265,540	(179,274)
Drainage						
Personnel	189,332	395,327	395,327	192,940	391,043	(4,285)
Contractuals	648,843	1,250,208	1,250,208	519,632	1,144,510	(105,698)
Debt Service	-	-	-	-	-	-
Commodities	1,784	2,444	2,444	1,757	2,158	(286)
Capital Improvements	-	500,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	500,000	500,000	500,000	-
Total Drainage	839,960	2,147,979	2,147,979	1,214,328	2,037,711	(110,269)
Environmental Resources						
Personnel	18,702	38,943	38,943	19,636	39,077	134
Contractuals	21,944	49,331	49,331	23,217	46,157	(3,174)
Debt Service	-	-	-	-	-	-
Commodities	435	3,341	3,341	546	1,458	(1,883)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Environmental Resources	41,081	91,615	91,615	43,399	86,691	(4,924)

General Fund

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

For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD		2015 YTD			Fiscal Year Estimates As of June 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts			
		Adopted	Revised				
Health & Human Services							
COMCARE							
Personnel	474,902	1,524,669	1,524,669	585,966	1,131,910	(392,760)	
Contractuals	135,471	321,219	321,219	171,153	306,010	(15,209)	
Debt Service	-	-	-	-	-	-	
Commodities	78,220	151,701	151,701	13,444	149,729	(1,972)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total COMCARE	688,593	1,997,589	1,997,589	770,563	1,587,648	(409,942)	
CDDO							
Personnel	-	-	-	-	-	-	
Contractuals	1,042,866	2,345,048	2,145,048	1,074,520	2,145,047	(1)	
Debt Service	-	-	-	-	-	-	
Commodities	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total CDDO	1,042,866	2,345,048	2,145,048	1,074,520	2,145,047	(1)	
Department on Aging							
Personnel	-	-	-	-	-	-	
Contractuals	187,158	278,886	278,886	275,582	278,886	-	
Debt Service	-	-	-	-	-	-	
Commodities	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	159,478	159,478	159,478	159,478	159,478	-	
Total Department on Aging	346,636	438,364	438,364	435,060	438,364	-	
Health Department							
Personnel	1,582,393	3,465,765	3,465,765	1,537,297	3,048,986	(416,779)	
Contractuals	369,498	651,024	616,809	360,076	587,555	(29,254)	
Debt Service	-	-	-	-	-	-	
Commodities	201,086	614,782	614,857	254,121	628,798	13,941	
Capital Improvements	453	-	200	-	-	(200)	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total Health Department	2,153,430	4,731,571	4,697,631	2,151,493	4,265,338	(432,293)	
Animal Control							
Personnel	172,380	373,851	373,851	163,296	345,281	(28,571)	
Contractuals	20,473	119,191	119,191	47,870	88,073	(31,118)	
Debt Service	-	-	-	-	-	-	
Commodities	5,802	21,580	21,580	9,397	14,642	(6,938)	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total Animal Control	198,655	514,622	514,622	220,563	447,995	(66,627)	
Culture & Recreation							
Lake Afton							
Personnel	106,863	250,115	250,115	121,480	235,847	(14,268)	
Contractuals	111,964	241,889	241,889	115,640	229,571	(12,318)	
Debt Service	-	-	-	-	-	-	
Commodities	33,059	77,088	77,088	37,295	113,851	36,763	
Capital Improvements	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Total Lake Afton	251,886	569,091	569,091	274,415	579,268	10,177	

General Fund

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

For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD		2015 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Culture & Recreation (Continued)						
Sedgwick County Park						
Personnel	90,543	205,343	205,343	95,407	188,606	(16,737)
Contractuals	51,635	138,393	138,393	46,768	109,289	(29,104)
Debt Service	-	-	-	-	-	-
Commodities	15,904	30,000	30,000	21,318	35,017	5,017
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Sedgwick County Park	158,083	373,736	373,736	163,492	332,912	(40,824)
Sedgwick County Zoo						
Personnel	2,592,650	5,518,136	5,518,136	2,682,576	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	2,766,387	5,617,889	10,917,889	7,982,576	10,917,889	0
Exploration Place						
Personnel	75,981	162,943	169,780	82,478	166,948	(2,832)
Contractuals	2,088,716	2,092,197	2,085,360	2,083,020	2,088,192	2,832
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Exploration Place	2,164,697	2,255,140	2,255,140	2,165,498	2,255,140	0
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	249,940	333,256	343,256	206,734	343,256	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	249,940	333,256	343,256	206,734	343,256	-
Community Development						
Extension Council						
Personnel	-	-	-	-	-	-
Contractuals	619,111	825,481	825,481	619,111	825,481	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Extension Council	619,111	825,481	825,481	619,111	825,481	-
Housing						
Personnel	47,494	97,313	97,313	29,346	69,009	(28,304)
Contractuals	147	1,000	1,000	684	312	(688)
Debt Service	-	-	-	-	-	-
Commodities	239	945	945	209	518	(427)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Housing	47,879	99,258	99,258	30,240	69,840	(29,418)

General Fund

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

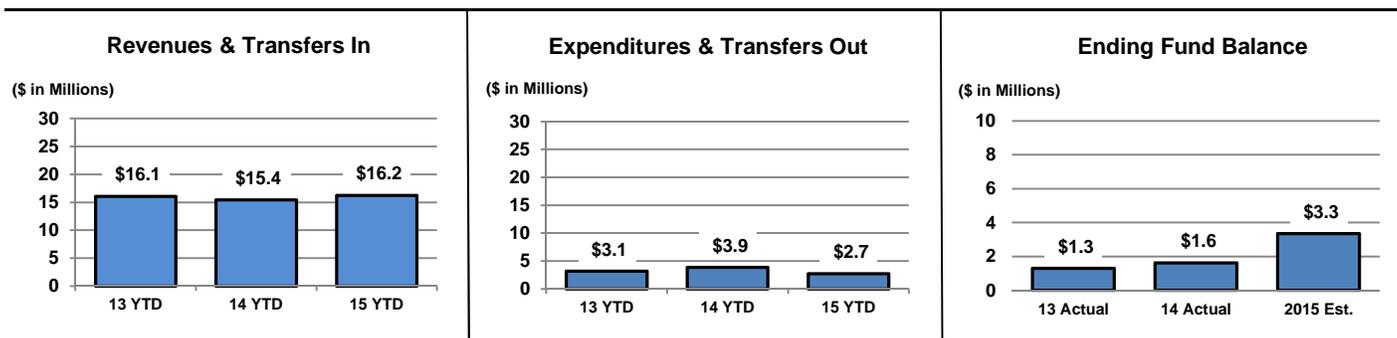
For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD			2015 YTD		
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 2015	Variance with Revised Budget Positive/Negative
		Adopted	Revised			
Community Development (Continued)						
Economic Development						
Personnel	45,260	92,304	92,304	43,311	86,216	(6,088)
Contractuals	824,335	1,988,243	1,988,243	778,157	801,524	(1,186,719)
Debt Service	-	-	-	-	-	-
Commodities	-	5,450	5,450	529	3,493	(1,957)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	875,000	875,000	-	875,000	-
Total Economic Development	869,595	2,960,997	2,960,997	821,997	1,766,233	(1,194,764)
Community Programs						
Personnel	-	-	-	-	-	-
Contractuals	26,433	42,214	42,214	4,000	42,214	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Community Programs	26,433	42,214	42,214	4,000	42,214	-
Technical Education						
Personnel	-	-	-	-	-	-
Contractuals	1,021,624	913,088	963,088	923,336	963,088	-
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Technical Education	1,021,624	913,088	963,088	923,336	963,088	-
Total Expenditures & Transfers Out	80,275,888	193,029,982	193,029,982	89,140,206	169,602,704	(23,427,278)
Net Change in Fund Balance	42,668,224	(26,100,499)	(26,100,499)	34,855,009	(4,187,480)	(25,033,143)
Actual Fund Balance, Beginning of Year	62,754,047	64,504,393	64,504,393	64,504,393	64,504,393	-
Ending Fund Balance	\$ 105,422,271	\$ 38,403,894	\$ 38,403,894	\$ 99,359,402	\$ 60,316,913	\$ (25,033,143)

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)

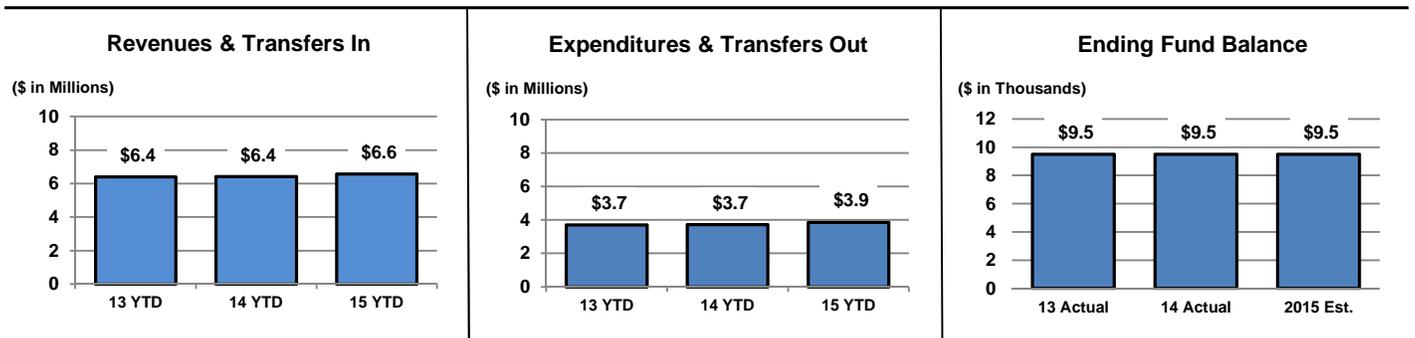
For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of June 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ 12,060,884	\$ 13,610,313	\$ 13,610,313	\$ 13,121,113	\$ 13,433,613	\$ (176,700)
Back Prop. Taxes & Ref. Warrants	177,987	299,204	299,204	202,895	304,996	5,792
Special Assessment Prop. Taxes	1,538,959	1,189,704	1,189,704	1,073,417	1,089,704	(100,000)
Motor Vehicle Taxes	523,172	1,692,721	1,692,721	618,864	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	362,898	498,479	498,479	314,956	734,251	235,772
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	665,653	3,612,646	3,612,646	798,783	3,612,646	(0)
Total Revenues & Transfers In	15,418,771	21,095,347	21,095,347	16,214,825	21,177,011	81,664
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	-	20,000	20,000	-	1,825	(18,175)
Debt Service	3,873,355	21,331,418	21,331,418	2,727,063	19,459,126	(1,872,292)
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,873,355	21,351,418	21,351,418	2,727,063	19,460,951	(1,890,467)
Net Change in Fund Balance	11,545,416	(256,071)	(256,071)	13,487,762	1,716,060	(1,808,803)
Actual Beginning Fund Balance	1,303,908	1,624,603	1,624,603	1,624,603	1,624,603	-
Ending Fund Balance	\$ 12,849,324	\$ 1,368,532	\$ 1,368,532	\$ 15,112,365	\$ 3,340,663	\$ (1,808,803)

Wichita State University

In June 1987, the Board of County Commissioners and the Wichita City Council approved an inter-local agreement in which the City ended a property tax levy of 1.5 mills and the County created a county-wide levy for an equal amount. Of the revenue received from the levy, approximately 32.6 percent finances costs related to facility improvements, including the retirement of Public Building Commission bonds, 57.2 percent supports scholarships, and 5.4 percent funds economic and community development efforts. The remaining 4.8 percent of revenue is allocated to research, educational programs, faculty development and unanticipated program needs.

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



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

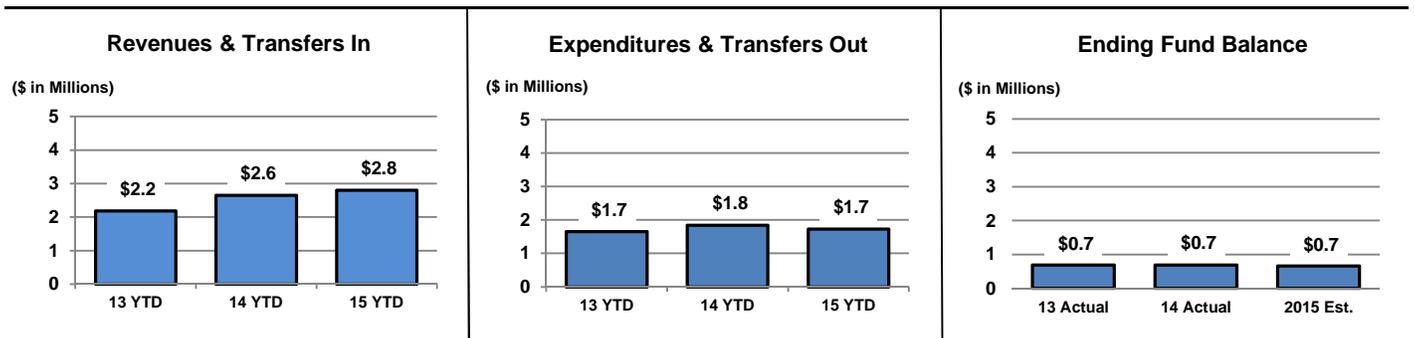
For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD		2015 YTD			
	Annual Budgeted Amounts					
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of June 2015	Variance with Revised Budget Positive/Negative
Revenues & Transfers In						
Current Property Taxes	\$ 6,033,956	\$ 6,400,553	\$ 6,400,553	\$ 6,147,354	\$ 6,293,437	\$ (107,116)
Back Prop. Taxes & Ref. Warrants	91,170	161,037	161,037	101,206	152,585	(8,452)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	283,204	845,983	845,983	312,734	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	6,408,330	7,707,573	7,707,573	6,561,293	7,354,301	(353,272)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	3,727,847	7,707,573	7,707,573	3,853,787	7,354,301	(353,272)
Debt Service	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,727,847	7,707,573	7,707,573	3,853,787	7,354,301	(353,272)
Net Change in Fund Balance	2,680,483	-	-	2,707,507	0	(706,544)
Actual Beginning Fund Balance	9,500	9,500	9,500	9,500	9,500	-
Ending Fund Balance	\$ 2,689,983	\$ 9,500	\$ 9,500	\$ 2,717,007	\$ 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)

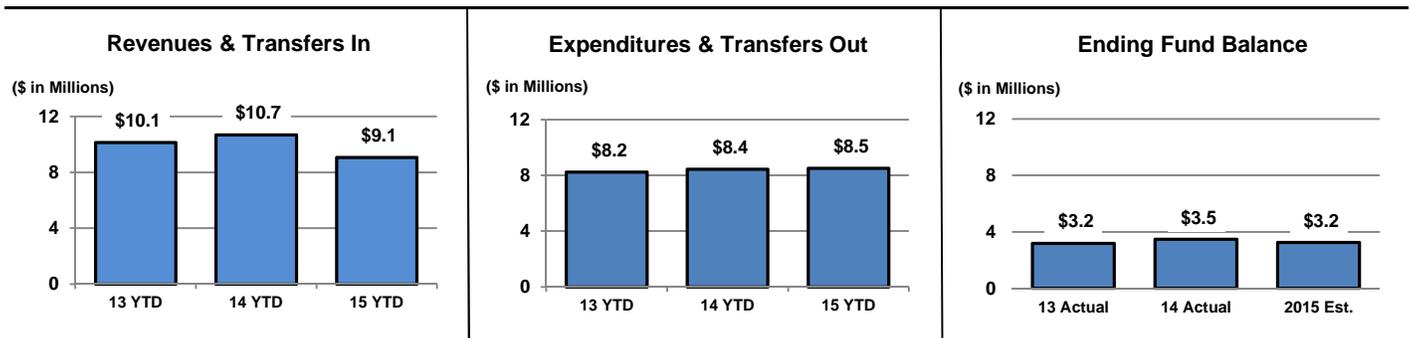
For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD		2015 YTD		Fiscal Year Estimates As of June 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ 2,350,299	\$ 2,604,344	\$ 2,604,344	\$ 2,510,763	\$ 2,570,668	\$ (33,676)
Back Prop. Taxes & Ref. Warrants	33,990	68,221	68,221	38,593	59,437	(8,784)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	90,665	329,674	329,674	118,989	354,269	24,595
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	174,445	174,445	174,445	130,834	174,445	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	2,649,399	3,176,684	3,176,684	2,799,179	3,158,819	(17,865)
Expenditures & Transfers Out						
Personnel	\$ 730,977	\$ 1,440,784	\$ 1,440,784	\$ 709,914	\$ 1,421,187	\$ (19,597)
Contractuals	1,081,182	1,735,045	1,735,045	985,483	1,653,576	(81,469)
Debt Service	-	-	-	-	-	-
Commodities	27,906	116,773	116,773	35,526	115,024	(1,749)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,840,065	3,292,602	3,292,602	1,730,923	3,189,787	(102,815)
Net Change in Fund Balance	809,333	(115,918)	(115,918)	1,068,255	(30,968)	(120,680)
Actual Beginning Fund Balance	683,929	686,737	686,737	686,737	686,737	-
Ending Fund Balance	\$ 1,493,262	\$ 570,819	\$ 570,819	\$ 1,754,992	\$ 655,769	\$ (120,680)

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)

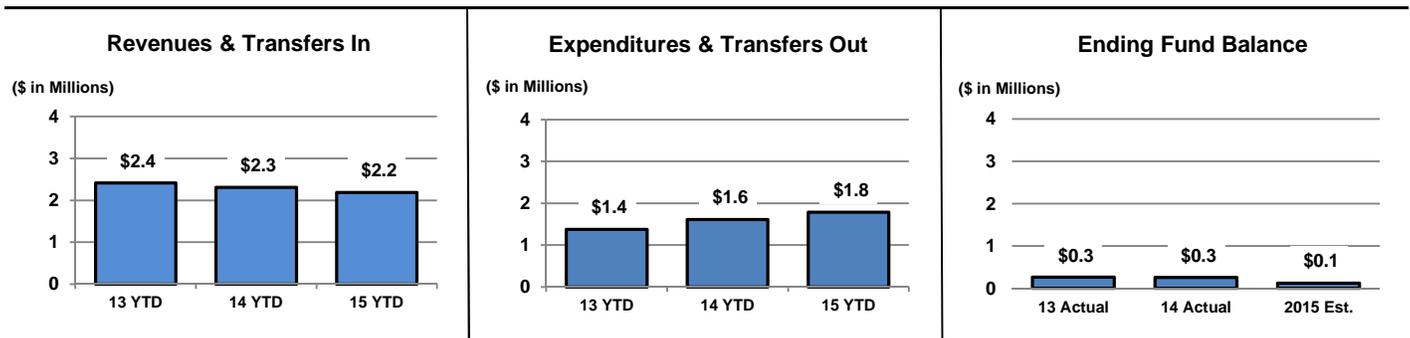
For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of June 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ 2,769,052	\$ 2,454,476	\$ 2,454,476	\$ 2,366,713	\$ 2,422,520	\$ (31,956)
Back Prop. Taxes & Ref. Warrants	48,128	58,448	58,448	48,299	70,026	11,578
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	158,900	386,123	386,123	147,622	415,027	28,904
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	7,695,589	14,052,229	14,052,229	6,496,975	14,033,018	(19,211)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	19,500	247,764	247,764	875	1,077	(246,687)
Reimbursements	120	14,147	14,147	162	452	(13,695)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	10,691,289	17,213,187	17,213,187	9,060,646	16,942,120	(271,067)
Expenditures & Transfers Out						
Personnel	\$ 6,222,973	\$ 13,822,252	\$ 13,807,252	\$ 6,543,933	\$ 13,342,118	\$ (465,134)
Contractuals	1,760,987	2,988,462	3,003,462	1,403,256	2,666,676	(336,786)
Debt Service	-	-	-	-	-	-
Commodities	461,333	1,167,028	1,167,028	553,041	1,156,819	(10,209)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	8,445,292	17,977,742	17,977,742	8,500,230	17,165,614	(812,128)
Net Change in Fund Balance	2,245,997	(764,555)	(764,555)	560,416	(223,494)	(1,083,196)
Actual Beginning Fund Balance	3,188,625	3,467,364	3,467,364	3,467,364	3,467,364	-
Ending Fund Balance	\$ 5,434,622	\$ 2,702,809	\$ 2,702,809	\$ 4,027,780	\$ 3,243,870	\$ (1,083,196)

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)

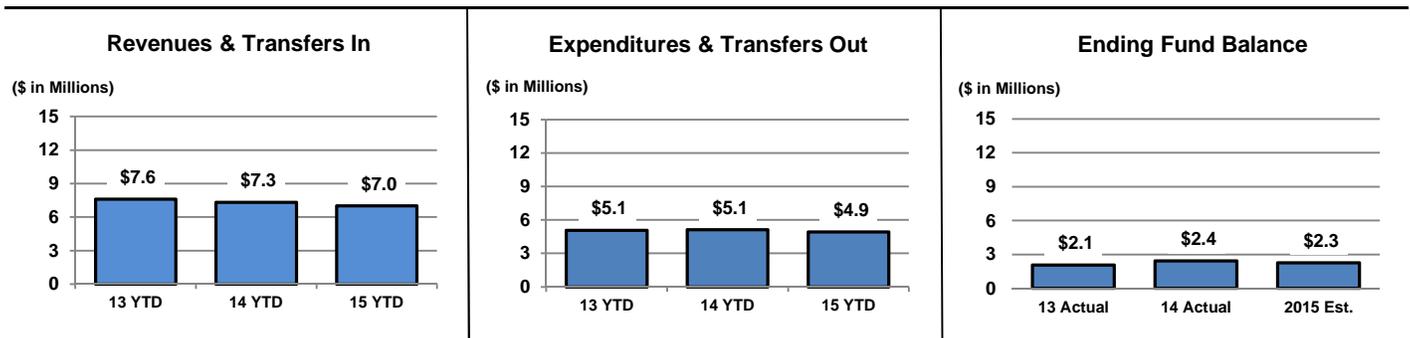
For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of June 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ 2,166,032	\$ 2,113,536	\$ 2,113,536	\$ 2,037,786	\$ 2,086,052	\$ (27,484)
Back Prop. Taxes & Ref. Warrants	35,368	63,304	63,304	37,781	54,778	(8,526)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	107,388	302,758	302,758	113,092	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	2,308,788	2,479,598	2,479,598	2,188,660	2,466,228	(13,370)
Expenditures & Transfers Out						
Personnel	\$ 310,538	\$ 626,381	\$ 626,381	\$ 296,524	\$ 561,783	\$ (64,597)
Contractuals	1,121,150	1,871,106	1,871,106	1,301,111	1,847,225	(23,881)
Debt Service	-	-	-	-	-	-
Commodities	3,840	12,800	12,800	4,022	5,412	(7,388)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	176,387	187,047	187,047	187,047	187,047	-
Total Expenditures & Transfers Out	1,611,915	2,697,334	2,697,334	1,788,704	2,601,468	(95,866)
Net Change in Fund Balance	696,873	(217,735)	(217,735)	399,955	(135,240)	(109,236)
Actual Beginning Fund Balance	262,074	257,342	257,342	257,342	257,342	-
Ending Fund Balance	\$ 958,947	\$ 39,607	\$ 39,607	\$ 657,297	\$ 122,102	\$ (109,236)

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)

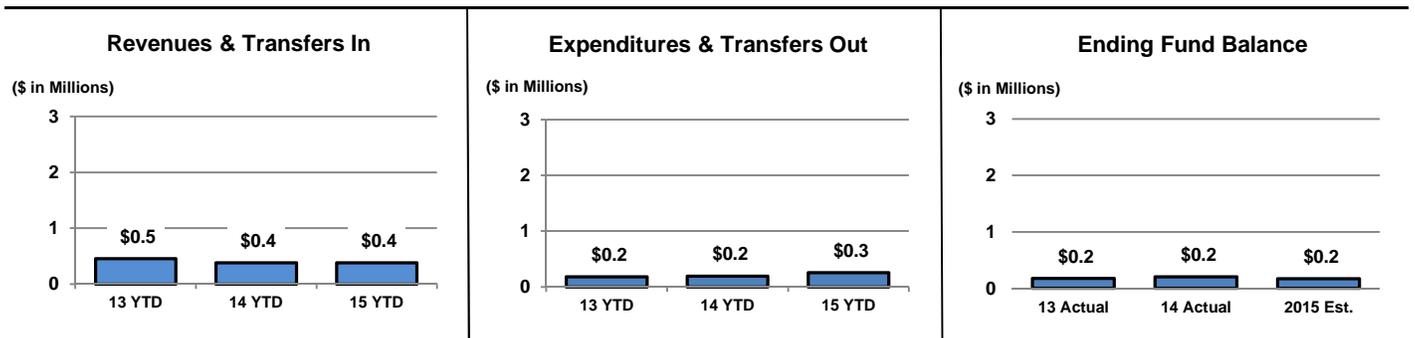
For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of June 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ 4,802,296	\$ 4,644,718	\$ 4,644,718	\$ 4,478,295	\$ 4,584,528	\$ (60,190)
Back Prop. Taxes & Ref. Warrants	70,876	99,734	99,734	79,888	121,437	21,703
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	232,494	671,106	671,106	249,894	721,218	50,113
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	1,365	5,371	5,371	2,795	5,212	(159)
Intergovernmental	2,193,538	4,545,554	4,545,554	2,157,337	4,454,287	(91,266)
Charges for Services	-	69,966	69,966	22,852	79,311	9,346
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	4,789	15,395	15,395	4,883	14,861	(534)
Reimbursements	6,781	11,272	11,272	4,781	8,993	(2,280)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	7,312,140	10,063,115	10,063,115	7,000,726	9,989,848	(73,267)
Expenditures & Transfers Out						
Personnel	\$ 2,952,384	\$ 5,984,715	\$ 5,984,715	\$ 2,893,900	\$ 5,906,072	\$ (78,643)
Contractuals	2,083,538	4,123,410	4,123,410	1,918,845	3,964,519	(158,891)
Debt Service	-	-	-	-	-	-
Commodities	85,759	315,780	315,780	58,792	238,622	(77,158)
Capital Improvements	-	40,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	40,000	40,000	40,000	-
Total Expenditures & Transfers Out	5,121,682	10,463,905	10,463,905	4,911,537	10,149,212	(314,693)
Net Change in Fund Balance	2,190,459	(400,790)	(400,790)	2,089,188	(159,364)	(387,960)
Actual Beginning Fund Balance	2,056,793	2,420,612	2,420,612	2,420,612	2,420,612	-
Ending Fund Balance	\$ 4,247,252	\$ 2,019,822	\$ 2,019,822	\$ 4,509,800	\$ 2,261,248	\$ (387,960)

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.



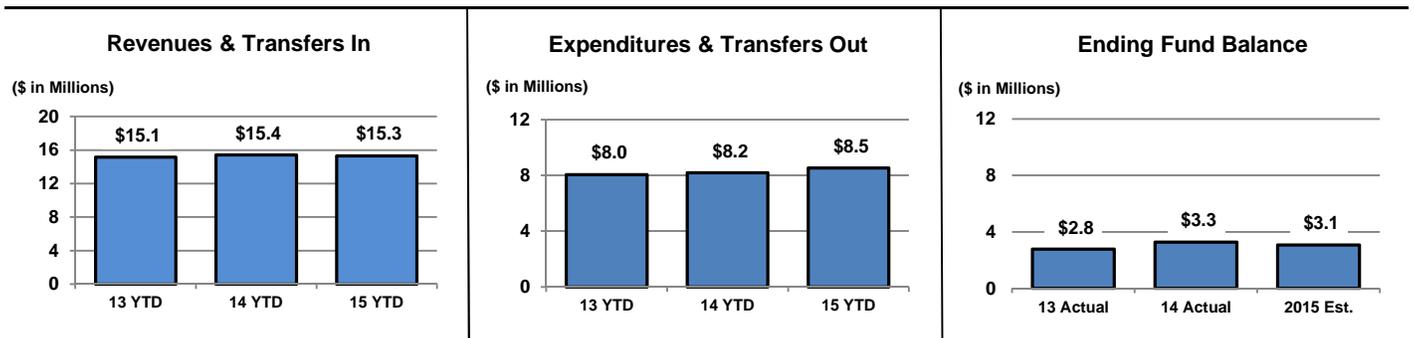
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD		2015 YTD		Fiscal Year Estimates As of June 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts Adopted	Annual Budgeted Amounts Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ 336,642	\$ 343,648	\$ 343,648	\$ 331,312	\$ 339,006	\$ (4,642)
Back Prop. Taxes & Ref. Warrants	5,936	9,623	9,623	6,141	8,514	(1,109)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	19,653	47,119	47,119	18,002	50,635	3,515
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	20,951	54,755	54,755	25,956	74,060	19,306
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	250	250	-	-	(250)
Reimbursements	-	42	42	-	-	(42)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	383,183	455,437	455,437	381,411	472,215	16,778
Expenditures & Transfers Out						
Personnel	\$ 138,827	\$ 321,226	\$ 321,226	\$ 155,635	\$ 309,626	\$ (11,600)
Contractuals	51,947	94,302	94,302	54,322	108,009	13,707
Debt Service	-	-	-	-	-	-
Commodities	3,461	100,629	100,629	43,344	85,548	(15,081)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	194,235	516,157	516,157	253,300	503,183	(12,974)
Net Change in Fund Balance	188,947	(60,720)	(60,720)	128,111	(30,968)	3,803
Actual Beginning Fund Balance	177,185	202,129	202,129	202,129	202,129	-
Ending Fund Balance	\$ 366,132	\$ 141,409	\$ 141,409	\$ 330,240	\$ 171,161	\$ 3,803

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)

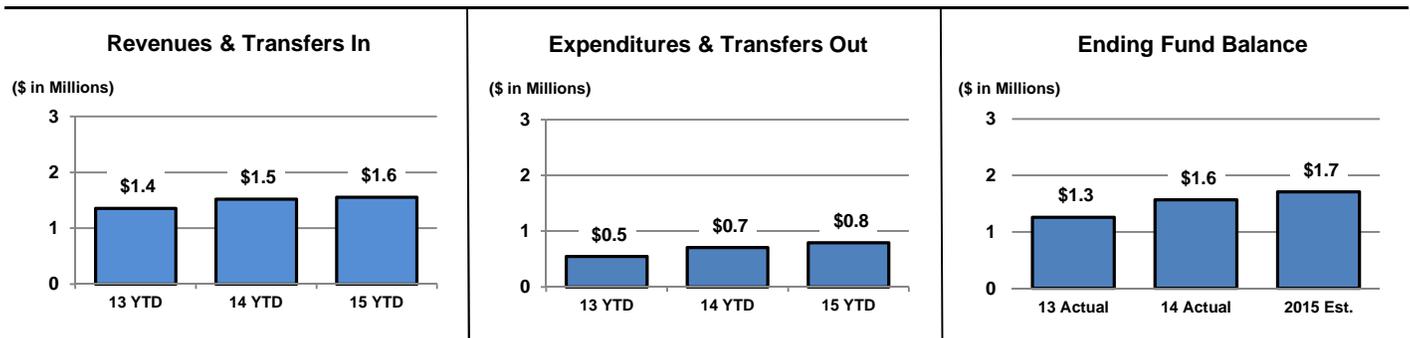
For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of June 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts		
Revenues & Transfers In						
Current Property Taxes	\$ 14,188,954	\$ 14,859,593	\$ 14,859,593	\$ 14,508,880	\$ 14,809,734	\$ (49,859)
Back Prop. Taxes & Ref. Warrants	159,733	271,310	271,310	192,666	212,311	(58,999)
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	511,462	1,561,670	1,561,670	577,818	1,633,556	71,886
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	2,195	6,470	6,470	1,705	5,661	(809)
Intergovernmental	-	-	-	-	-	-
Charges for Services	325,183	402,656	402,656	11,905	384,514	(18,142)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	243,657	1,953	1,953	1,240	65,064	63,111
Reimbursements	513	1,043	1,043	7,817	7,658	6,615
Use of Money & Property	-	-	-	-	2,416	2,416
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	15,431,696	17,104,695	17,104,695	15,302,031	17,120,914	16,219
Expenditures & Transfers Out						
Personnel	\$ 6,761,394	\$ 13,994,148	\$ 13,994,148	\$ 6,917,568	\$ 13,993,059	\$ (1,089)
Contractuals	731,319	1,397,356	1,794,356	816,489	1,630,228	(164,127)
Debt Service	370,573	1,246,933	849,933	455,884	802,374	(47,559)
Commodities	276,156	808,227	808,227	319,750	733,411	(74,816)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	35,315	181,261	181,261	11,723	158,000	(23,261)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	8,174,757	17,627,925	17,627,925	8,521,414	17,317,072	(310,853)
Net Change in Fund Balance	7,256,939	(523,230)	(523,230)	6,780,616	(196,159)	(294,634)
Actual Beginning Fund Balance	2,770,302	3,271,925	3,271,925	3,271,925	3,271,925	-
Ending Fund Balance	\$ 10,027,241	\$ 2,748,695	\$ 2,748,695	\$ 10,052,541	\$ 3,075,766	\$ (294,634)

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)

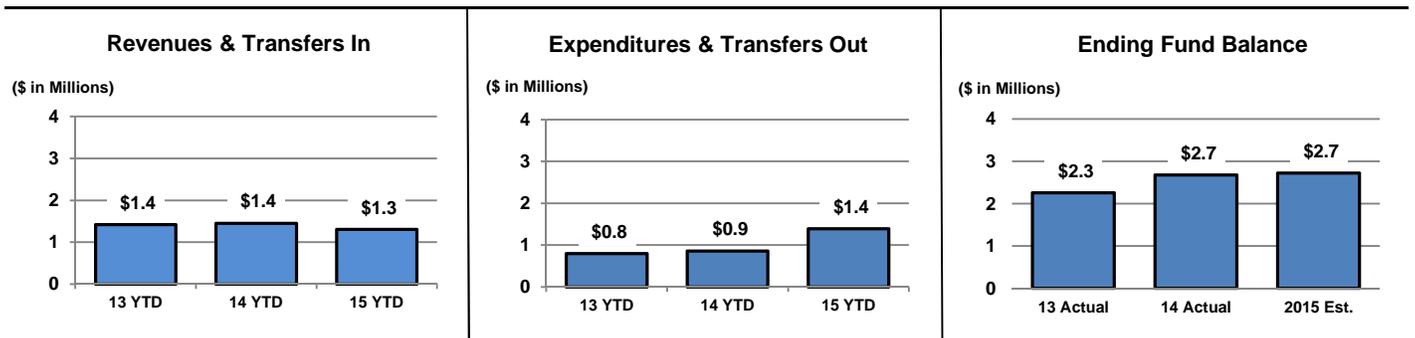
For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD		2015 YTD			
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts	Fiscal Year Estimates As of June 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	661	57,641	57,641	591	57,602	(39)
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,521,595	1,704,919	1,704,919	1,552,742	1,707,109	2,190
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	417	417	-	-	(417)
Reimbursements	-	544	544	-	-	(544)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,522,256	1,763,521	1,763,521	1,553,333	1,764,711	1,190
Expenditures & Transfers Out						
Personnel	\$ 389,837	\$ 811,227	\$ 812,235	\$ 404,512	\$ 797,627	\$ (14,608)
Contractuals	278,043	1,300,320	1,157,312	235,716	556,845	(600,466)
Debt Service	-	-	-	-	-	-
Commodities	36,533	61,481	203,481	148,200	193,135	(10,346)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	80,170	80,170	-	80,170	-
Total Expenditures & Transfers Out	704,413	2,253,197	2,253,197	788,427	1,627,777	(625,420)
Net Change in Fund Balance	817,843	(489,676)	(489,676)	764,906	136,934	(624,230)
Actual Beginning Fund Balance	1,260,731	1,570,065	1,570,065	1,570,065	1,570,065	-
Ending Fund Balance	\$ 2,078,574	\$ 1,080,389	\$ 1,080,389	\$ 2,334,971	\$ 1,706,999	\$ (624,230)

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)

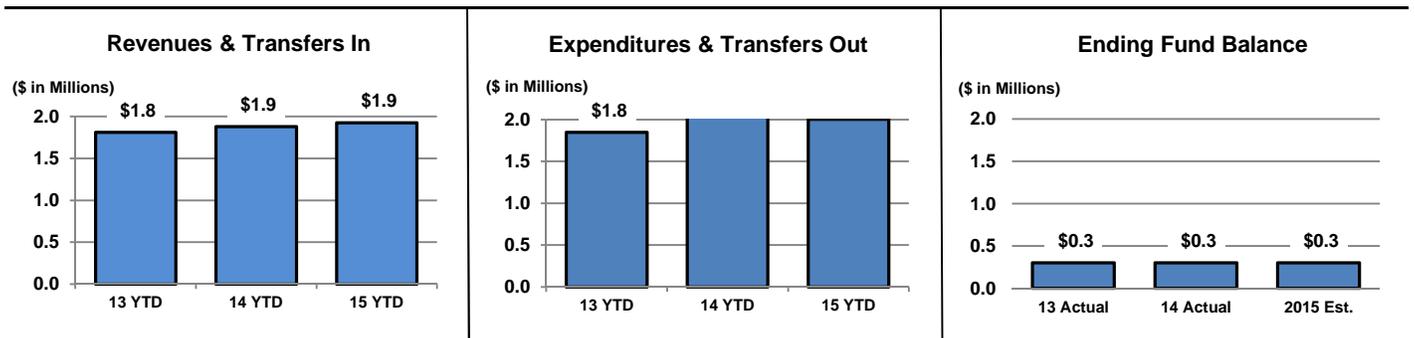
For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD		
	YTD Actual Amounts	Adopted	Revised	YTD Actual Amounts	Fiscal Year Estimates As of June 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	1,353,147	2,983,470	2,983,470	1,302,654	2,616,121	(367,349)
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	95,489	2,759	2,759	149	500	(2,259)
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	55,416	55,416	-	426	(54,990)
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,448,635	3,041,645	3,041,645	1,302,803	2,617,047	(424,598)
Expenditures & Transfers Out						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractuals	844,852	2,302,550	2,322,550	1,384,044	1,863,901	(458,649)
Debt Service	-	-	-	-	-	-
Commodities	12,588	71,000	51,000	6,957	51,537	537
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	659,068	659,068	-	659,068	(0)
Total Expenditures & Transfers Out	857,440	3,032,618	3,032,618	1,391,001	2,574,506	(458,112)
Net Change in Fund Balance	591,196	9,027	9,027	(88,198)	42,542	(882,710)
Actual Beginning Fund Balance	2,254,630	2,678,238	2,678,238	2,678,238	2,678,238	-
Ending Fund Balance	\$ 2,845,826	\$ 2,687,265	\$ 2,687,265	\$ 2,590,040	\$ 2,720,780	\$ (882,710)

Auto License

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

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



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

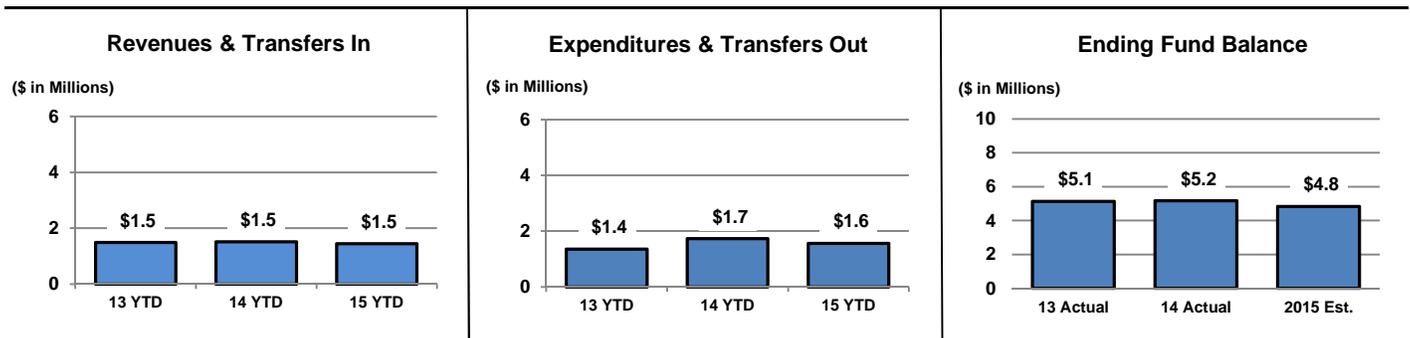
For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of June 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	-	-	-	(3)	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	23,800	30,000	30,000	31,850	25,099	(4,902)
Charges for Services	1,856,544	4,132,443	4,132,443	1,879,598	3,930,657	(201,785)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(17)	5,766	5,766	15,279	30,907	25,141
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,880,327	4,168,209	4,168,209	1,926,724	3,986,663	(181,546)
Expenditures & Transfers Out						
Personnel	\$ 1,417,141	\$ 3,079,932	\$ 3,079,932	\$ 1,447,426	\$ 2,975,357	\$ (104,575)
Contractuals	485,177	1,025,277	1,025,277	538,824	959,594	(65,683)
Debt Service	-	-	-	-	-	-
Commodities	15,901	63,000	63,000	15,762	42,522	(20,478)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	176,276	-	-	-	9,190	9,190
Total Expenditures & Transfers Out	2,094,496	4,168,209	4,168,209	2,002,011	3,986,663	(181,546)
Net Change in Fund Balance	(214,169)	-	-	(75,287)	0	(363,092)
Actual Beginning Fund Balance	301,862	301,862	301,862	301,862	301,862	-
Ending Fund Balance	\$ 87,693	\$ 301,862	\$ 301,862	\$ 226,575	\$ 301,862	\$ (363,092)

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)

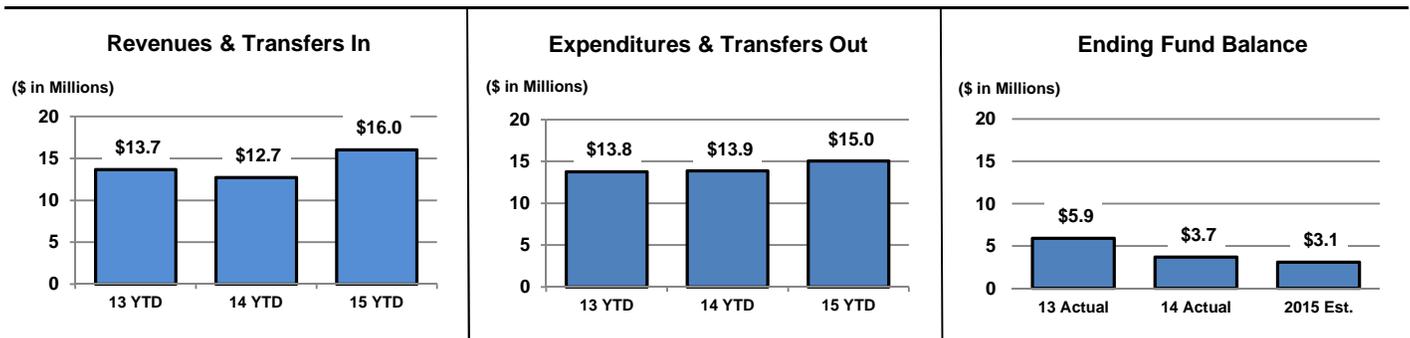
For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of June 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	1,439,591	2,833,868	2,883,868	1,322,674	2,759,202	(124,666)
Charges for Services	71,621	180,000	180,000	87,385	203,209	23,209
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,312	-	-	300	6,620	6,620
Reimbursements	1,451	-	-	39,650	1,802	1,802
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,513,975	3,013,868	3,063,868	1,450,009	2,970,833	(93,035)
Expenditures & Transfers Out						
Personnel	\$ 655,857	\$ 1,480,276	\$ 1,462,733	\$ 593,662	\$ 1,209,679	\$ (253,054)
Contractuals	1,056,697	1,823,074	2,066,020	925,070	2,073,707	7,687
Debt Service	-	-	-	-	-	-
Commodities	16,711	24,700	49,297	38,543	26,559	(22,738)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	1,729,265	3,328,050	3,578,050	1,557,275	3,309,945	(268,105)
Net Change in Fund Balance	(215,290)	(314,182)	(514,182)	(107,266)	(339,112)	(361,140)
Actual Beginning Fund Balance	5,129,175	5,170,868	5,170,868	5,170,868	5,170,868	-
Ending Fund Balance	\$ 4,913,885	\$ 4,856,686	\$ 4,656,686	\$ 5,063,602	\$ 4,831,756	\$ (361,140)

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.



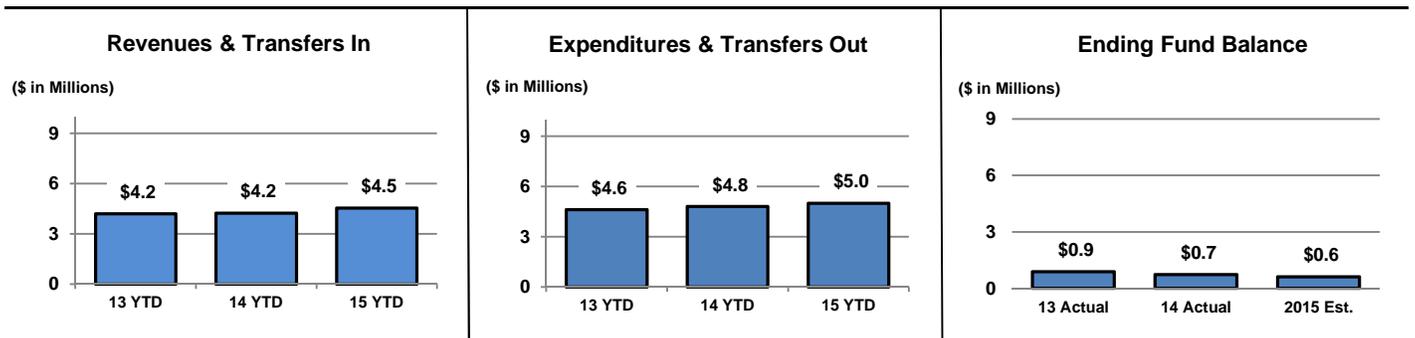
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD		2015 YTD		Fiscal Year Estimates As of June 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	2,840,680	5,833,988	7,450,604	3,489,990	6,751,099	(699,505)
Charges for Services	9,862,753	32,852,288	32,909,678	12,499,653	23,576,249	(9,333,429)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	(14,356)	33,000	33,000	182	13,883	(19,117)
Reimbursements	27,285	39,278	39,278	24,062	38,203	(1,075)
Use of Money & Property	4	0	0	223	244	244
Transfers In & Other Proceeds	-	57,833	57,833	1,494	56,771	(1,062)
Total Revenues & Transfers In	12,716,366	38,816,387	40,490,393	16,015,603	30,436,450	(10,053,943)
Expenditures & Transfers Out						
Personnel	\$ 8,818,665	\$ 24,363,552	\$ 24,585,884	\$ 9,617,596	\$ 19,452,577	\$ (5,133,306)
Contractuals	4,832,512	15,459,609	16,506,836	5,294,935	11,284,113	(5,222,723)
Debt Service	-	-	-	-	-	-
Commodities	200,151	888,707	960,452	118,760	310,270	(650,182)
Capital Improvements	3,005	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	4,913	9,520	1,494	4,913	(4,607)
Total Expenditures & Transfers Out	13,854,334	40,716,781	42,062,692	15,032,784	31,051,873	(11,010,819)
Net Change in Fund Balance	(1,137,967)	(1,900,394)	(1,572,299)	982,819	(615,423)	(21,064,762)
Actual Beginning Fund Balance	5,909,010	3,702,008	3,702,008	3,702,008	3,702,008	-
Ending Fund Balance	\$ 4,771,043	\$ 1,801,614	\$ 2,129,709	\$ 4,684,827	\$ 3,086,585	\$ (21,064,762)

Corrections Grants

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



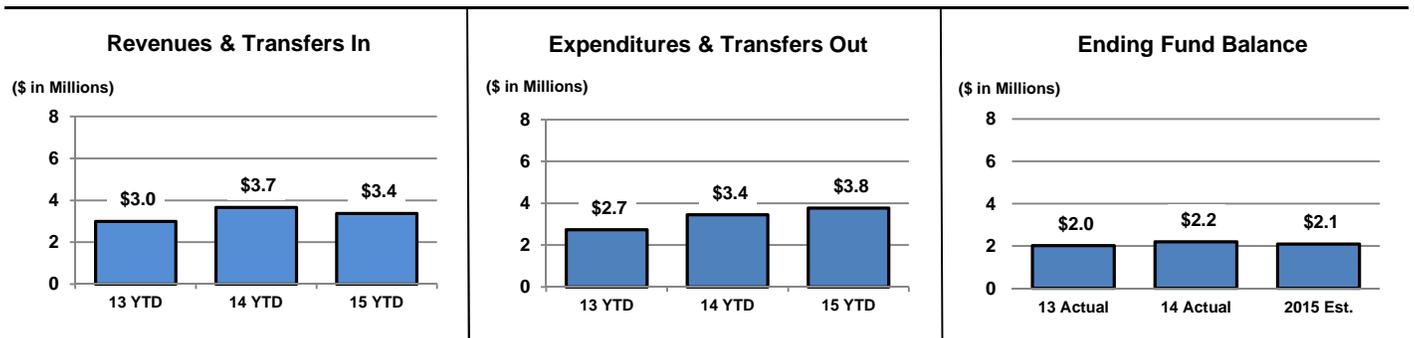
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of June 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	3,992,201	9,241,535	9,241,535	4,288,957	8,914,312	(327,223)
Charges for Services	241,365	538,760	538,760	229,675	538,178	(582)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	424	265	265	6,882	6,899	6,634
Reimbursements	7,495	26,269	26,269	8,062	43,708	17,439
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	460,404	460,404	-	460,404	-
Total Revenues & Transfers In	4,241,485	10,267,233	10,267,233	4,533,576	9,963,501	(303,732)
Expenditures & Transfers Out						
Personnel	\$ 4,246,171	\$ 8,922,263	\$ 8,874,956	\$ 4,360,255	\$ 8,763,379	\$ (111,577)
Contractuals	402,222	1,161,282	1,168,871	418,010	885,985	(282,886)
Debt Service	-	-	-	-	-	-
Commodities	147,368	179,617	324,152	212,953	431,652	107,500
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,795,761	10,263,162	10,367,979	4,991,218	10,081,015	(286,963)
Net Change in Fund Balance	(554,276)	4,071	(100,746)	(457,642)	(117,515)	(590,696)
Actual Beginning Fund Balance	884,964	737,648	737,648	737,648	737,648	-
Ending Fund Balance	\$ 330,688	\$ 741,719	\$ 636,902	\$ 280,006	\$ 620,133	\$ (590,696)

Aging Grants

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



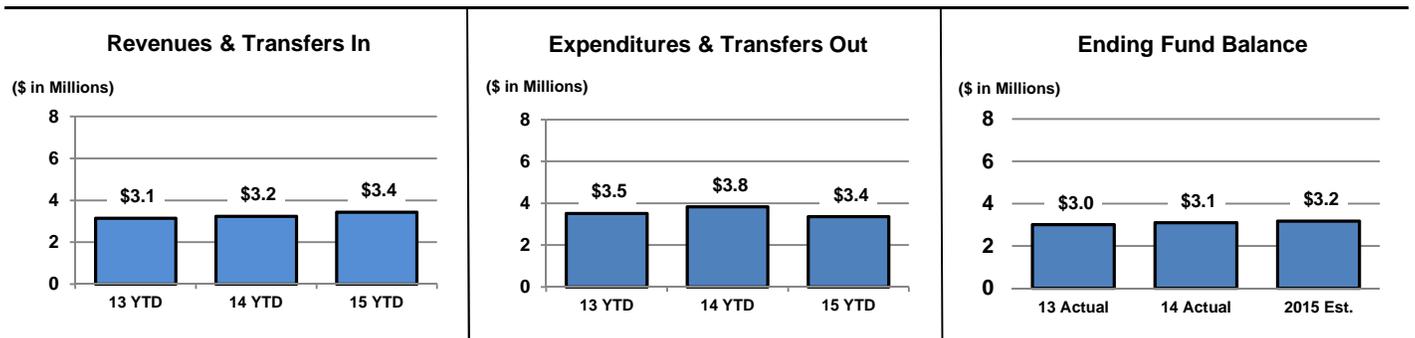
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of June 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	3,230,727	6,393,822	6,393,822	2,934,612	5,793,711	(600,111)
Charges for Services	40,186	47,900	47,900	37,524	53,121	5,221
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	4,456	39,600	39,600	(16,517)	22,192	(17,408)
Reimbursements	-	6,700	6,700	-	-	(6,700)
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	380,538	411,363	411,363	411,363	411,363	-
Total Revenues & Transfers In	3,655,907	6,899,385	6,899,385	3,366,982	6,280,386	(618,999)
Expenditures & Transfers Out						
Personnel	\$ 758,320	\$ 1,844,371	\$ 1,844,371	\$ 844,931	\$ 1,706,318	\$ (138,052)
Contractuals	2,620,492	5,814,172	5,804,172	2,830,513	4,572,176	(1,231,995)
Debt Service	-	-	-	-	-	-
Commodities	23,135	49,100	59,100	34,183	52,360	(6,740)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	44,673	64,838	64,838	64,838	64,838	-
Total Expenditures & Transfers Out	3,446,620	7,772,480	7,772,480	3,774,466	6,395,693	(1,376,787)
Net Change in Fund Balance	209,287	(873,095)	(873,095)	(407,484)	(115,307)	(1,995,786)
Actual Beginning Fund Balance	2,012,601	2,201,475	2,201,475	2,201,475	2,201,475	-
Ending Fund Balance	\$ 2,221,888	\$ 1,328,380	\$ 1,328,380	\$ 1,793,991	\$ 2,086,168	\$ (1,995,786)

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)

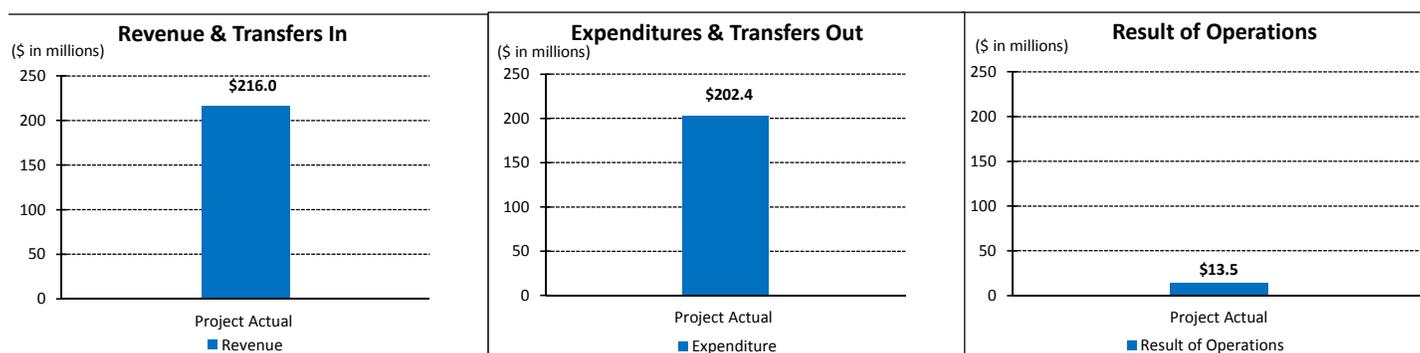
For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of June 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	3,043,885	6,948,849	7,252,401	3,166,115	5,937,947	(1,314,454)
Charges for Services	152,672	257,467	260,257	148,156	331,012	70,755
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	40,394	26,752	26,752	100,976	106,217	79,465
Reimbursements	609	1,507	1,507	10,166	9,469	7,962
Use of Money & Property	-	-	-	-	0	0
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	3,237,561	7,234,575	7,540,917	3,425,413	6,384,645	(1,156,272)
Expenditures & Transfers Out						
Personnel	\$ 2,394,666	\$ 5,413,252	\$ 5,400,821	\$ 2,310,474	\$ 4,568,412	\$ (832,409)
Contractuals	1,241,384	1,708,422	1,792,754	692,766	1,281,198	(511,556)
Debt Service	-	-	-	-	-	-
Commodities	180,159	624,152	855,282	349,774	462,591	(392,690)
Capital Improvements	12,669	-	3,311	3,107	-	(3,311)
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	3,828,878	7,745,826	8,052,168	3,356,122	6,312,201	(1,739,967)
Net Change in Fund Balance	(591,318)	(511,251)	(511,251)	69,291	72,444	(2,896,239)
Actual Beginning Fund Balance	3,015,627	3,103,278	3,103,278	3,103,278	3,103,278	-
Ending Fund Balance	\$ 2,424,309	\$ 2,592,027	\$ 2,592,027	\$ 3,172,569	\$ 3,175,722	\$ (2,896,239)

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)

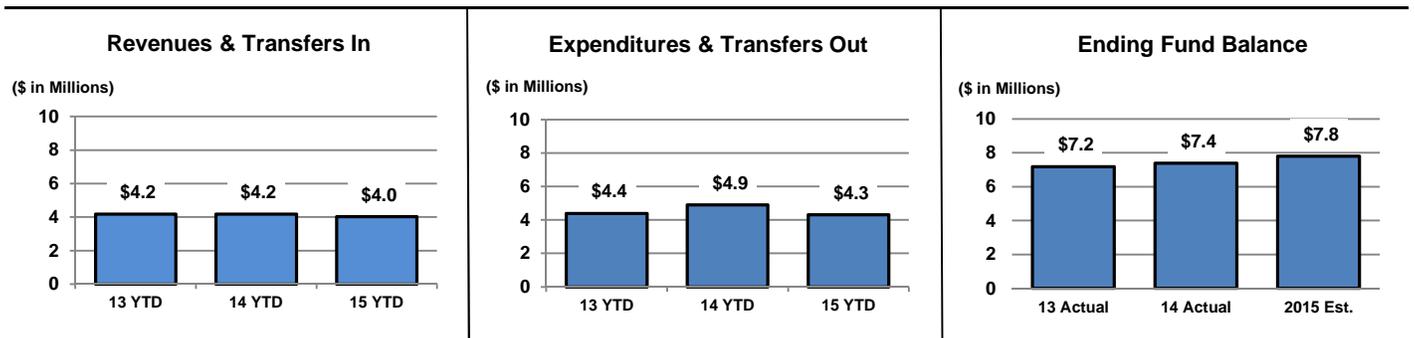
	Total Project				
	Budget		FY '05-FY '14 Amounts	FY 2015 Amounts	Total Amounts
	Original	Revised			
Revenues & transfers in					
Local retail sales & use tax	\$ 184,528,042	\$ 205,500,000	\$ 206,537,905	\$ -	\$ 206,537,905
Charges for service	-	-	5,304,437	-	\$ 5,304,437
Miscellaneous	-	-	394,275	6,299	\$ 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>Showers	-	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 June 30, 2015, with comparative actuals ending June 30, 2014

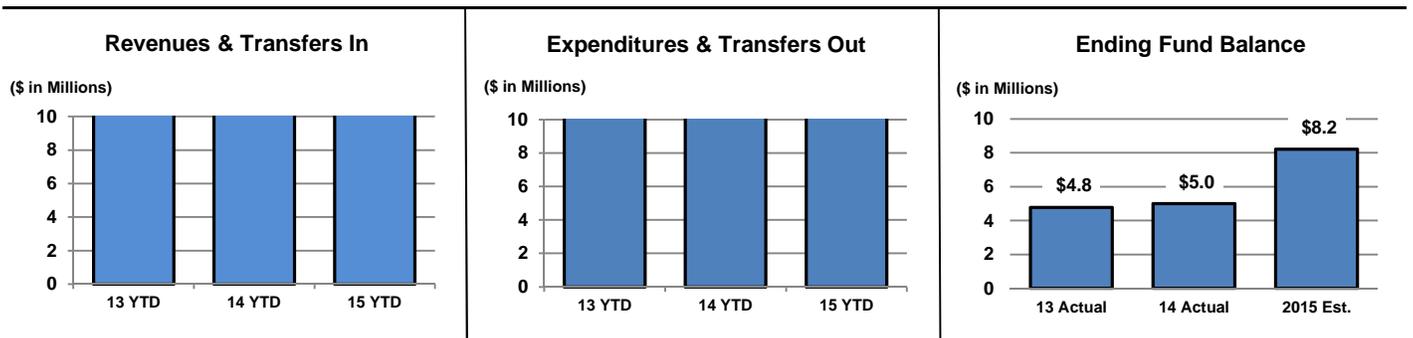
	2014 YTD		2015 YTD		Fiscal Year Estimates As of June 2015	Variance with Revised Budget Positive/Negative
	YTD Actual Amounts	Annual Budgeted Amounts		YTD Actual Amounts		
		Adopted	Revised			
Revenues & Transfers In						
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Back Prop. Taxes & Ref. Warrants	-	-	-	-	-	-
Special Assessment Prop. Taxes	-	-	-	-	-	-
Motor Vehicle Taxes	-	-	-	-	-	-
Local Retail Sales & Use Tax	-	-	-	-	-	-
All Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	4,102,018	9,654,842	9,654,842	3,677,434	8,070,836	(1,584,006)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	55,500	370,394	370,394	328,475	339,956	(30,437)
Reimbursements	20,764	6,222	6,222	20,884	65,716	59,494
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	4,178,281	10,031,457	10,031,457	4,026,793	8,476,508	(1,554,949)
Expenditures & Transfers Out						
Personnel	\$ 468,110	\$ 975,252	\$ 975,252	\$ 475,961	\$ 960,748	\$ (14,504)
Contractuals	299,848	543,320	583,320	313,391	518,340	(64,980)
Debt Service	-	-	-	-	-	-
Commodities	1,669,427	3,476,501	3,526,501	1,486,165	3,533,541	7,040
Capital Improvements	-	-	-	-	-	-
Capital Outlay	2,462,724	5,083,436	4,993,436	2,034,308	3,038,769	(1,954,667)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	4,900,111	10,078,509	10,078,509	4,309,826	8,051,399	(2,027,110)
Net Change in Fund Balance	(721,829)	(47,052)	(47,052)	(283,033)	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	\$ 6,468,145	\$ 7,331,227	\$ 7,331,227	\$ 7,095,246	\$ 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.



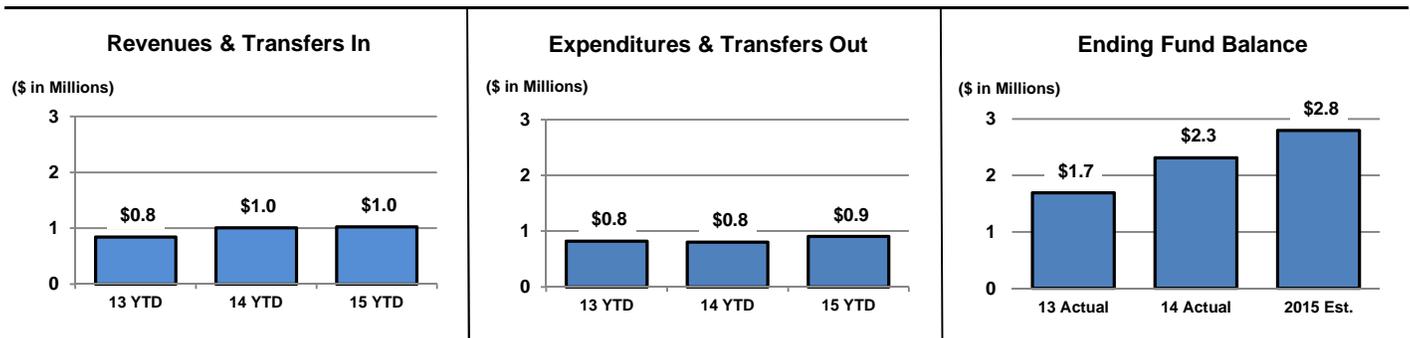
Schedule of Budgetary Accounts - Budgetary Basis (Non-GAAP)

For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of June 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	13,822,963	31,559,586	31,559,586	14,278,696	29,286,479	(2,273,107)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	355,744	355,744	355,744
Reimbursements	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	13,822,963	31,559,586	31,559,586	14,634,440	29,642,223	(1,917,363)
Expenditures & Transfers Out						
Personnel	\$ 4,243	\$ 157,153	\$ 157,153	\$ 62,793	\$ 124,561	\$ (32,591)
Contractuals	14,982,541	34,312,116	34,308,166	10,458,372	26,302,125	(8,006,041)
Debt Service	-	-	-	-	-	-
Commodities	-	-	3,950	3,950	-	(3,950)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	14,986,783	34,469,269	34,469,269	10,525,115	26,426,686	(8,042,583)
Net Change in Fund Balance	(1,163,821)	(2,909,683)	(2,909,683)	4,109,325	3,215,536	(9,959,946)
Actual Beginning Fund Balance	4,772,191	4,994,503	4,994,503	4,994,503	4,994,503	-
Ending Fund Balance	\$ 3,608,370	\$ 2,084,820	\$ 2,084,820	\$ 9,103,828	\$ 8,210,039	\$ (9,959,946)

Workers' Compensation

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



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

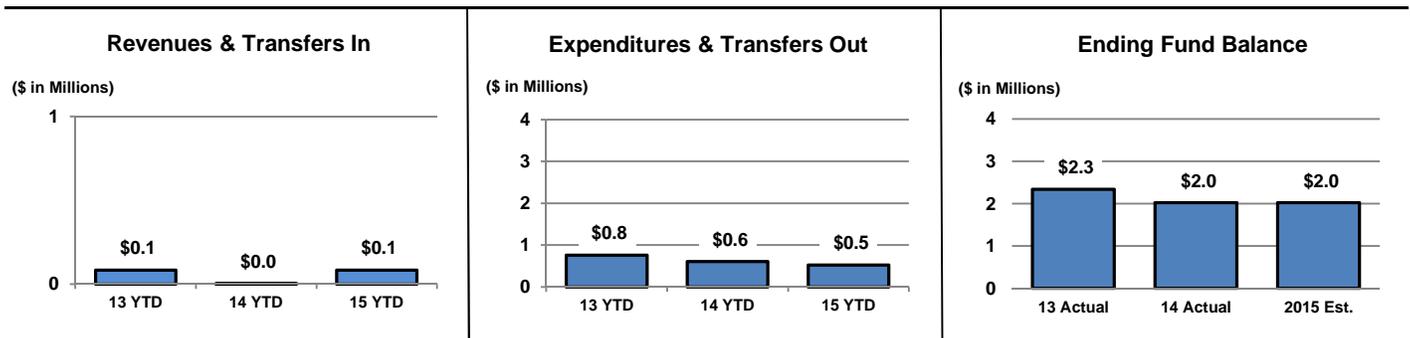
For the month ending June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of June 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	976,859	1,968,933	1,968,933	1,024,789	1,870,486	(98,447)
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	360	1,002	1,002	-	-	(1,002)
Reimbursements	31,388	77,518	77,518	2,865	25,780	(51,738)
Use of Money & Property	-	-	-	-	1,019	1,019
Transfers In & Other Proceeds	-	-	-	-	-	-
Total Revenues & Transfers In	1,008,607	2,047,453	2,047,453	1,027,654	1,897,285	(150,167)
Expenditures & Transfers Out						
Personnel	\$ 140,598	\$ 348,215	\$ 348,215	\$ 88,843	\$ 178,543	\$ (169,672)
Contractuals	662,554	1,701,876	1,701,876	813,460	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	803,152	2,050,841	2,050,841	902,600	1,411,910	(638,931)
Net Change in Fund Balance	205,455	(3,388)	(3,388)	125,054	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	\$ 1,895,277	\$ 2,309,095	\$ 2,309,095	\$ 2,437,537	\$ 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 June 30, 2015, with comparative actuals ending June 30, 2014

	2014 YTD	Annual Budgeted Amounts		2015 YTD	Fiscal Year Estimates As of June 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	84,392	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	84,392	1,069,509	(238,220)
Expenditures & Transfers Out						
Personnel	\$ 105,095	\$ 215,894	\$ 215,894	\$ 107,516	\$ 218,800	\$ 2,906
Contractuals	497,453	1,032,290	1,032,290	409,354	842,260	(190,030)
Debt Service	-	-	-	-	-	-
Commodities	69	12,100	11,930	2,919	8,448	(3,482)
Capital Improvements	-	-	-	-	-	-
Capital Outlay	-	-	170	-	-	(170)
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	602,617	1,260,284	1,260,284	519,789	1,069,508	(190,776)
Net Change in Fund Balance	(598,161)	47,444	47,444	(435,398)	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	\$ 1,737,715	\$ 2,071,244	\$ 2,071,244	\$ 1,588,402	\$ 2,023,800	\$ (428,996)

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Capital Projects

The following report provides a financial overview of active capital improvement program (CIP) facility projects as well as road, intersection, bridge and drainage projects. Projects are grouped together by category and the year in which they were approved. An overview of the CIP as well as individual project spending is reported. The report is prepared from multiple sources, including reports from both 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.

- **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 \$10,155 in remaining budget. Construction on Plum Shelter has been completed.
- **2004:** Two special assessment projects, totaling \$0.5 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 \$0.5 million in available funding and \$3.1 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 \$2.7 million, of which \$1.7 million is committed and \$1.0 million is available.
- **2009:** Budgeted funding for active 2009 projects totals \$6.9 million; of which \$6.7 million is committed and only \$207,206 remains available.
- **2010:** Active 2010 projects total \$6.3 million in budgeted funding, with \$5.0 million committed and \$1.3 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 \$25.9 million, with \$13.7 million committed and \$12.2 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 \$17.2 million in budgeted funding, with \$16.2 million committed and \$1.0 million remaining. Fire Station 36 on South Oliver is fully operational and the update to the Adult Detention Facility Master Control System project is substantially completed.
- **2013:** The 2013 CIP includes \$31.7 million in project funding, of which \$24.0 million is committed and \$7.7 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 \$36.0 million in project funding, of which \$21.6 million is committed and \$14.4 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 completed.
- **2015:** The 2015 CIP includes \$22.1 million in project funding, of which \$12.2 million is committed and \$9.9 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
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	236,080	10,155	65,400
Total - 2002 Open Projects			\$ 43,540	\$ 246,235	\$ 236,080	\$ 10,155	\$ 65,400
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	-
Total - 2004 Open Projects			\$ -	\$ 516,000	\$ -	\$ 516,000	\$ -
2005 Projects							
Facilities							
93967-234	> Space Planning for all County Offices	Cash	350,000	234,250	133,071	101,179	930
57011-551	> Operations Reserve, SC Arena	Special LST	-	8,092,439	-	8,092,439	-
Total - 2005 Open Projects			\$ 350,000	\$ 8,326,689	\$ 133,071	\$ 8,193,618	\$ 930

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
2006 Projects							
Facilities							
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	\$ 3,511,797	\$ 3,050,228	\$ 461,569	\$ -
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	739,333	6,894	67,256
33976-234	> Replace Boilers & Hot Water Sys-JRBR (D)	Cash	48,676	48,676	-	48,676	-
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	858,112	287,503	-
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			\$ 2,305,158	\$ 2,719,211	\$ 1,723,261	\$ 995,951	\$ 67,256

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	7,970
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			5,333,350	6,900,117	6,692,910	207,206	31,878
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	145,715	4,285	775
Drainage							
23966-234	> D23 WVCFC Levee Repairs Required for Accreditation	Cash	1,050,000	1,050,000	907,901	142,099	-
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	212,111
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			5,028,363	6,346,607	5,009,522	1,337,085	219,096

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
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	480,321	144,851	108,225
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	10,806,810	11,193,190	50,000
17981-402	> Update Master Control and Related Peripheral Technology, Adult Detention (D)	Bond	259,156	259,156	259,155	1	15,635
12990-402	> Replace EMS Post 9 (East), Lincoln & Webb	Bond	1,072,885	1,182,094	1,146,447	35,647	5,339
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	258,016	177,484	107,466
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	-	11,330
Total - 2011 Open Projects			27,651,710	25,932,560	13,706,412	12,226,148	300,915

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
2012 Projects							
Facilities							
52985-234	> Relocate SCP Volleyball Court	Cash	35,000	35,000	-	35,000	-
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
17978-234	> Evaluate Work Release Master Control Systems	Cash	37,784	37,784	13,560	24,224	4,260
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	-
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	125,957	125,957	-	-
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	10,724
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			15,690,787	17,164,583	16,226,394	938,189	102,357

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	-
62993-234	> Compliance w Americans w Disabilities Act - 13	Cash	369,889	369,889	51,052	318,837	359
52984-234	> Replace Center Restroom, SC Park	Cash	132,485	132,485	-	132,485	-
52983-234	> Replace Maintenance Building, SC Park -2013	Cash	445,927	395,213	363,167	32,046	185,492
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	-
17975-234	> Update Master Control and Related Peripheral Technology, Adult Detention	Cash	2,022,322	2,750,778	2,126,843	623,935	1,312,055
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	-
21568-231	> R308 Widen 159th St E: KTA to 21st St N	LST	412,534	412,534	412,534	-	412,534
21570-231	> R331 Traffic Control Maintenance & Construction - 2013	LST	320,000	220,021	220,021	-	-
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	1,249,958
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	-	28,466
23961-234	> D26 Spring Creek Drainage Study	Cash	-	175,180	153,600	21,580	-

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
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	2,711,077
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	14,142
21584-231	> B461 Biannual Inspection & On-call Engineer 2013	LST	100,000	92,739	53,685	39,054	-
21585-231	> B464 Bridge Designs - Off System Federal Funding 2013	LST	100,000	100,000	99,750	250	-
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			24,873,513	31,671,130	23,989,666	7,681,463	6,044,488

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
2014 Projects							
Facilities							
21821-234	> Replace AC/Chiller at Public Works Building	Cash	113,195	113,195	85,713	27,482	85,713
93961-402	> Acquire/Renovate IRS Building	Bond	13,855,000	13,855,000	5,297,232	8,557,768	90,556
93959-234	> Primary Care Integration Project	Cash	170,900	170,900	118,331	52,569	1,049
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	8,925,711	8,172,478	753,233	78,261
21544-231	> R259a 135th St W from 71st St to Diagonal in Clwrtr	LST	430,150	3,539,691	3,292,299	247,393	660,194
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	399,397	603	3,217
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
21536-231	> R330 Aviation Pathway-Derby to Wichita	LST	-	26,146	26,146	-	13,073
21547-231	> R331 Traffic Control Maintenance & Construction - 2014	LST	320,000	277,228	277,228	-	-
21546-403	> R333 Maple from 167th to 199th St W	Bond	2,537,500	-	-	-	-

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
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	814,247	85,753	237,821
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	314,317
21540-231	> B461 Biannual Inspection & On-call Engineer 2014	LST	100,000	113,383	106,122	7,261	23,610
21539-231	> B462 Ped Bridge WVCFC 2014	LST	-	150,000	147,903	2,097	35,497
21557-231	> B463 117th St N between 247th & 263rd St W	LST	600,000	613,151	613,151	-	-
21541-231	> B464 Bridge Designs - Off System Federal Funding 2014	LST	100,000	151,000	151,000	-	33,357
21556-231	> B465 87th St S between Hoover & Ridge	LST	140,300	140,300	112,000	28,300	-
21537-231	> B468 143rd St. E. btw 63rd & 71st St S	LST	-	138,000	138,000	-	-
21538-231	> B470 183rd St. W Design 2014	LST	50,000	50,000	46,000	4,000	18,400
21555-231	> B474 135th St W between 21st St & 29th St N (D)	LST	90,000	90,000	85,126	4,874	832
21535-231	> B487 103rd St S between 295th & 311th St W	LST	370,000	370,000	-	370,000	-
Total - 2014 Open Projects			32,280,005	35,994,472	21,639,143	14,355,328	1,920,896

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	20,130	237,610	-
12988-402	> Construct New EMS Northeast Post	Bond	307,781	307,781	5,000	302,781	5,000
13983-234	> Outdoor Warning Device	Cash	100,000	100,000	87,475	12,525	-
17974-234	> Work Release Security System Upgrade	Cash	728,456	-	-	-	-
21819-234	> PW Salt Storage Building	Cash	40,000	40,000	13,500	26,500	2,520
62992-234	> Compliance w Americans w Disabilities Act - 15	Cash	353,363	353,363	7,305	346,058	-
91938-234	> Stillwell Complex Fence	Cash	46,822	46,822	33,730	13,092	33,730
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	32,880	3,572	-
91942-234	> Replace carpet Adult Residential Center	Cash	56,691	56,691	45,008	11,683	45,008
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	111,709	12,131	76,459
Roads							
21520-231	> R134 Utility Relocation & Right of Way 2015	LST	200,000	200,000	22,097	177,903	10,082
21521-231	> R175 Preventive Maintenance-Selected Rds 2015	LST	10,000,000	10,000,000	9,310,240	689,760	731,683
21522-231	> R264 Miscellaneous Drainage Projects 2015	LST	500,000	500,000	56,769	443,231	70
21534-231	> R326 S Area Pkwy System Prelim Study	LST	500,000	500,000	-	500,000	-
21516-231	> R330 Aviation Pathway-Derby to Wichita	LST	1,345,500	1,345,500	176,000	1,169,500	-
21523-231	> R331 Traffic Control Maintenance & Construction - 2015	LST	320,000	541,174	466,812	74,362	28,152
21533-231	> R340 ROW Acq on 53rd St. N at Hydraulic	LST	300,000	300,000	16,900	283,100	8,500
21555-403	> Cessna Addition Street Improvements (SA)	Bond	-	195,973	180,575	15,398	180,575

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							
21563-403	> B458 183rd St W btw 47th & 55th St S	LST	607,500	607,500	286,975	320,525	-
21564-403	> B459 87th St S btw 295th & 311th St W	LST	507,500	507,500	188,814	318,686	142,183
21565-403	> B460 45th St N btw Brdwy & Hydraulic	LST	609,000	609,000	-	609,000	-
21519-231	> B461 Biannual Inspection & On-call Engineer 2015	LST	100,000	100,000	4,847	95,153	-
21532-231	> B462 Bike/Ped Bridge & Repairs on Meridian Bridge over WVCFC	LST	1,500,000	938,000	-	938,000	-
21567-403	> B462 Bike/Ped Bridge & Repairs on Meridian Bridge over WVCFC	Bond	8,430	570,430	-	570,430	-
21518-231	> B464 Bridge Designs - Off System Federal Funding 2015	LST	100,000	100,000	69,000	31,000	37,260
21531-231	> B467 Bridge on 39th S btw 327th and 343rd W	LST	160,000	160,000	75,000	85,000	35,445
21530-231	> B468 Bridge on 143rd E btw 63rd and 71st S	LST	690,000	552,000	-	552,000	-
21568-403	> B468 Bridge on 143rd E btw 63rd and 71st S	Bond	2,070	140,070	-	140,070	-
21517-231	> B469 Bridge on 93rd N btw Meridian & Seneca	LST	400,000	400,000	102,139	297,861	74,752
21552-403	> B469 Bridge on 93rd N btw Meridian & Seneca	Bond	304,500	304,500	300,000	4,500	300,000
21566-403	> B470 Bridge on 183rd W btw Central & 13th N	Bond	659,750	659,750	388,932	270,818	27,047
21529-231	> B471 Bridge on 53rd N btw 231st & 247th W	LST	70,000	70,000	51,200	18,800	1,088
21528-231	> B473 Bridge on Broadway btw 117th & 125th N	LST	93,000	93,000	79,429	13,571	-
21527-231	> B480 Bridge Redeck 61st N btw 279th & 295th W	LST	500,000	100,000	-	100,000	-
21569-403	> B480 Bridge Redeck 61st N btw 279th & 295th W	Bond	6,000	406,000	-	406,000	-
21526-231	> B482 Bridge Redeck Hydraulic btw 69th and 77th N	LST	500,000	250,000	-	250,000	-
21570-403	> B482 Bridge Redeck Hydraulic btw 69th and 77th N	Bond	3,750	253,750	-	253,750	-
21525-231	> B483 Bridge Redeck MacArthur over Big Ark River	LST	50,000	52,500	52,500	-	-
21524-231	> B486 Bridge Repairs on MacArthur at Lake Afton	LST	200,000	200,000	-	200,000	-
Total - 2015 Open Projects			22,406,308	22,097,499	12,222,457	9,875,042	1,777,046

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			\$ 139,465,720	\$ 162,569,973	\$ 105,205,313	\$ 57,364,660	\$ 10,530,263
Total by Fund							
>	Sales Tax Road and Bridge Fund (LST)		62,965,338	75,139,193	60,058,574	15,080,619	7,600,258
>	Special Highway Improvement (Cash)		-	-	-	-	-
>	Capital Improvement (Cash)		18,381,165	18,674,208	13,846,737	4,827,471	2,080,670
>	Fire District Special (Cash)		96,494	96,494	28,555	67,939	-
>	Coroner - Grants (Cash)		-	-	-	-	-
>	Miscellaneous Grants (Cash)		-	-	-	-	-
>	Building & Equipment (Bond)		45,816,723	46,701,743	24,191,226	22,510,517	166,529
>	Streets Bridges & Other Construction (Bond)		12,206,000	13,865,897	7,080,221	6,785,676	682,805
>	Arena Construction (LST-A)		-	8,092,439	-	8,092,439	-
>	Fleet Management Building Improvement (Cash)		-	-	-	-	-
Total			\$ 139,465,720	\$ 162,569,973	\$ 105,205,313	\$ 57,364,660	\$ 10,530,263
Total by Project Type							
>	Facilities		57,244,382	65,642,130	31,664,252	33,977,878	2,208,009
>	Drainage		7,750,000	10,271,485	6,457,372	3,814,113	39,190
>	Roads		58,910,684	67,807,810	55,908,064	11,899,747	4,250,712
>	Bridges		15,560,654	18,848,548	11,175,626	7,672,923	4,032,352
Total			\$ 139,465,720	\$ 162,569,973	\$ 105,205,313	\$ 57,364,660	\$ 10,530,263

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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 57-58 of this report. The *Statement of Net Position* presents information regarding the County's assets and liabilities, with the difference between the two reported as *net position*. The *Statement of Activities* presents information showing how net position changed during the reporting period. It is important to note that over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

Highlights of the government-wide financial statements as of and for the period ending June 30, 2015 are as follows:

- Total assets of the County exceeded liabilities by \$681.2 million, representing net position. Of this amount, \$126.8 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 (67.4%) 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 \$100.9 million, reflecting the extent to which various County functions are supported by other general revenue streams, including property tax, sales taxes, other taxes, and investment earnings. The net deficiency of program revenues under expenses is offset by general revenues and transfers of \$161.8 million, resulting in a \$60.9 million, or 9.8%, increase in net position since the first of the year.

Combined Financial Statements

Governmental funds are generally used to account for tax-supported activities. The focus of the County's combined financial statements for governmental funds is to provide information on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the reporting period. Although the County maintains over 30 individual governmental funds, information is presented separately on the *Balance Sheet* (pages 60 and 61) and the *Statement of Revenues, Expenditures and Changes in Fund Balances* (pages 62 and 63) for the General Fund, Federal/State Assistance 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 66-85 of this report.

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

Highlights of the financial statements for the governmental and proprietary funds as of and for the period ending June 30, 2015 are as follows:

- Fund balances for the governmental funds totaled \$293.6 million, an increase of \$57.1 million since

the end of 2014. The following table depicts the financial position at June 30 and shows how fund balances changed in the major and other governmental funds:

Governmental Fund	June 30, 2015 Fund Balance	Change in Fund Balance
General	\$ 104,435,315	\$ 35,808,546
Fed/State Assistance	20,289,287	(2,973,709)
Public Building Commission	47,089,057	(3,443,909)
Debt Service	15,132,530	13,487,762
Debt Proceeds	47,508,121	(594,143)
Other	59,132,697	14,801,462
Totals	\$ 293,587,007	\$ 57,086,009

- Governmental funds revenues were \$220.8 million for the period ending June 30, 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 \$0.8 million from 2014 to 2015. Property tax income was up \$3.8 million for 2015.
- Governmental funds expenditures were \$163.7 million as of June 30, 2015, an increase of \$9.1million from the same period last year. Capital outlay expenditures were up \$0.7 million from last year. Economic development expenditures were up \$2.7 million from last year. Public safety expenditures increased \$1.2 million and cultural and recreation expenses increased \$5.2 million from last year. Debt service decreased \$2.4 million from 2014 to 2015.
- The unrestricted fund balances of the governmental funds totaled \$122.5 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 \$47.1 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 \$15.1 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 \$47.5 million, a decrease of \$0.6 million since the end of 2014.
- Net position of the Arena Fund (the County’s only Enterprise Fund) totaled nearly \$167.0 million at June 30. It is important to note that net position totaling \$162.6 million are currently restricted since they represent capital assets (\$154.4 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 \$37.2 million. Of this amount, \$14.4 million is invested in capital assets and \$22.8 million represents unrestricted net position.

SEDGWICK COUNTY, KANSAS

Statement of Net Position

June 30, 2015

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash, including investments	\$ 223,560,746	\$ 4,380,817	\$ 227,941,563
Receivables, net	27,223,112	-	27,223,112
Due from other agencies	73,628	-	73,628
Inventories, at cost	809,445	-	809,445
Prepaid items	2,569,773	-	2,569,773
Restricted assets:			
Cash, including investments	87,299,403	8,243,893	95,543,296
Capital assets:			
Land and construction in progress	85,179,426	13,748,358	98,927,784
Other capital assets, net of depreciation	359,286,212	140,612,029	499,898,241
Total assets	786,001,745	166,985,097	952,986,842
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	3,767,674	33,994	3,801,668
Accrued interest payable	3,244,261	-	3,244,261
Noncurrent liabilities:			
Due within one year	21,714,960	-	21,714,960
Due in more than one year	240,576,857	-	240,576,857
Total liabilities	269,303,752	33,994	269,337,746
Deferred Inflows of Resources			
Deferred property tax receivable	3,394,376	-	3,394,376
Deferred notes receivable	153,958	-	153,958
Total deferred inflows of resources	3,548,334	-	3,548,334
Net Position			
Net investment in capital assets	304,847,352	-	304,847,352
Invested in capital assets	-	154,360,387	154,360,387
Restricted for:			
Capital improvements	17,242,172	-	17,242,172
Capital improvements and operations	-	8,209,899	8,209,899
Debt service	24,555,819	-	24,555,819
Federal/State assistance	14,468,589	-	14,468,589
Economic development	-	-	-
Equipment and technology improvements	976,224	-	976,224
Fire protection	10,158,104	-	10,158,104
Court operations	3,291,734	-	3,291,734
Other purposes	16,253,651	-	16,253,651
Unrestricted	122,459,623	4,380,817	126,840,440
Total net position	\$ 514,253,268	\$ 166,951,103	\$ 681,204,371

SEDGWICK COUNTY, KANSAS

Statement of Activities For the Year Ended June 30, 2015

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 25,717,463	\$ 8,050,174	\$ 884,473	\$ -
Public safety	68,300,964	9,971,070	7,622,676	-
Public works	11,303,794	1,616,519	3,443,528	1,073,417
Health and welfare	27,777,588	13,869,504	10,090,949	-
Culture and recreation	11,950,758	208,895	-	-
Economic development	10,389,780	125,379	3,479,633	-
Interest on long-term debt	3,409,410	-	-	-
Total governmental activities	<u>158,849,757</u>	<u>33,841,541</u>	<u>25,521,259</u>	<u>1,073,417</u>
Business-type activities:				
Arena	2,494,678	6,299	-	-
Total business-type activities	<u>2,494,678</u>	<u>6,299</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 161,344,435</u>	<u>\$ 33,847,840</u>	<u>\$ 25,521,259</u>	<u>\$ 1,073,417</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
\$ (16,782,816)	\$ -	\$ (16,782,816)
(50,707,218)	-	(50,707,218)
(5,170,330)	-	(5,170,330)
(3,817,135)	-	(3,817,135)
(11,741,863)	-	(11,741,863)
(6,784,768)	-	(6,784,768)
(3,409,410)	-	(3,409,410)
<u>(98,413,540)</u>	<u>-</u>	<u>(98,413,540)</u>
-	(2,488,379)	(2,488,379)
-	(2,488,379)	(2,488,379)
\$ (98,413,540)	\$ (2,488,379)	\$ (100,901,919)
144,090,288	-	144,090,288
13,606,704	-	13,606,704
1,472,839	-	1,472,839
2,614,939	-	2,614,939
<u>161,784,770</u>	<u>-</u>	<u>161,784,770</u>
63,371,230	(2,488,379)	60,882,851
<u>450,882,038</u>	<u>169,439,482</u>	<u>620,321,520</u>
\$ 514,253,268	\$ 166,951,103	\$ 681,204,371

SEDGWICK COUNTY, KANSAS

Balance Sheet

Governmental Funds

June 30, 2015

(with comparative totals for June 30, 2014)

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission</u>
Assets:			
Cash, including investments	\$ 93,716,020	\$ 21,198,069	\$ 647,558
Restricted investment	-	-	46,441,499
Advance receivable	5,952,188	-	-
Due from other funds	-	-	-
Due from other agencies	10,320	-	-
Accounts receivable	568,049	1,132,219	-
Property tax receivable	2,117,225	-	-
Sales tax receivable	2,297,066	-	-
Interest receivable	537,758	-	-
Prepaid items	2,569,773	-	-
Note receivable	936,044	-	5,186,832
Special assessments receivable:			
Noncurrent	-	-	-
Delinquent (including interest)	-	-	-
Inventories, at cost	-	92,161	-
Total assets	<u>\$ 108,704,443</u>	<u>\$ 22,422,449</u>	<u>\$ 52,275,889</u>
Liabilities:			
Accounts payable	\$ 2,151,903	\$ 1,104,034	\$ -
Due to other funds	-	-	-
Advance payable	-	-	-
Total liabilities	<u>2,151,903</u>	<u>1,104,034</u>	<u>-</u>
Deferred Inflows of Resources:			
Deferred property tax receivable	2,117,225	-	-
Unavailable revenue - accounts receivable	-	1,029,128	-
Deferred notes receivable	-	-	5,186,832
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	<u>2,117,225</u>	<u>1,029,128</u>	<u>5,186,832</u>
Fund balances:			
Nonspendable:			
Inventories	-	92,161	-
Advance receivable	5,952,188	-	-
Note receivable	936,044	-	-
Prepaid items	2,569,773	-	-
Restricted:			
General Government	-	-	-
Debt Service	-	-	647,558
Public Safety	-	2,978,713	-
Public Works	-	-	-
Health and Welfare	-	10,272,128	-
Culture and Recreation	-	-	-
Economic Development	-	1,263,470	46,441,499
Capital Outlay	-	-	-
Committed:			
Public Safety	-	-	-
Capital Outlay	-	-	-
Assigned:			
General Government	1,864,699	-	-
Public Safety	-	261,238	-
Public Works	-	-	-
Health and Welfare	-	5,421,577	-
Capital Outlay	-	-	-
Economic Development	-	-	-
Unassigned	93,112,611	-	-
Total fund balance	<u>104,435,315</u>	<u>20,289,287</u>	<u>47,089,057</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 108,704,443</u>	<u>\$ 22,422,449</u>	<u>\$ 52,275,889</u>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2015	2014
\$ 15,132,530	\$ 5,701	\$ 68,697,712	\$ 199,397,590	\$ 220,346,692
-	40,857,904	-	87,299,403	5,990,466
-	-	-	5,952,188	6,156,116
-	6,644,516	-	6,644,516	3,720,037
-	-	63,308	73,628	174,524
-	-	3,867,341	5,567,609	5,289,540
382,472	-	894,679	3,394,376	4,529,655
-	-	2,297,066	4,594,132	4,442,836
-	-	-	537,758	507,420
-	-	-	2,569,773	2,652,146
-	-	-	6,122,876	8,152,808
5,121,765	-	-	5,121,765	6,571,760
1,884,596	-	-	1,884,596	1,918,033
-	-	514,180	606,341	827,801
\$ 22,521,363	\$ 47,508,121	\$ 76,334,286	\$ 329,766,551	\$ 271,279,834
\$ -	\$ -	\$ 168,536	\$ 3,424,473	\$ 1,762,112
-	-	6,644,516	6,644,516	3,720,037
-	-	5,952,188	5,952,188	6,156,116
-	-	12,765,240	16,021,177	11,638,265
382,472	-	894,679	3,394,376	4,529,655
-	-	3,541,670	4,570,798	4,866,358
-	-	-	5,186,832	7,807,542
7,006,361	-	-	7,006,361	8,489,793
7,388,833	-	4,436,349	20,158,367	25,693,348
-	-	514,180	606,341	827,801
-	-	-	5,952,188	6,156,116
-	-	-	936,044	936,044
-	-	-	2,569,773	2,652,146
-	-	1,473,180	1,473,180	1,389,775
15,132,530	40,857,904	25,790	56,663,782	20,181,069
-	-	16,037,709	19,016,422	19,381,538
-	-	6,930,907	6,930,907	6,442,349
-	-	2,994,268	13,266,396	7,679,272
-	-	50,612	50,612	21,270
-	-	2,717,006	50,421,975	4,485,674
-	6,650,217	17,242,172	23,892,389	37,339,549
-	-	4,191,479	4,191,479	5,494,021
-	-	4,983,698	4,983,698	5,605,548
-	-	-	1,864,699	1,587,242
-	-	-	261,238	249,434
-	-	368,994	368,994	366,970
-	-	-	5,421,577	10,486,355
-	-	8,249,590	8,249,590	6,990,891
-	-	-	-	5,707
-	-	(6,646,888)	86,465,723	95,669,450
15,132,530	47,508,121	59,132,697	293,587,007	233,948,221
\$ 22,521,363	\$ 47,508,121	\$ 76,334,286	\$ 329,766,551	\$ 271,279,834

SEDGWICK COUNTY, KANSAS

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

For the Six Months Ended June 30, 2015

(with comparative totals for the six months ended June 30, 2014)

	<u>General Fund</u>	<u>Federal/State Assistance Fund</u>	<u>Public Building Commission</u>
Revenues			
Property taxes	\$ 95,723,585	\$ -	\$ -
Emergency telephone services taxes	-	-	-
Sales taxes	7,602,135	-	-
Special assessments	-	-	-
Other taxes	127,222	3,175	-
Intergovernmental	1,285,991	15,464,732	-
Charges for services	8,145,497	13,140,574	679,583
Uses of money and property	2,325,963	9,241	78,090
Fines and forfeits	32,483	107,330	-
Licenses and permits	27,053	-	-
Other	972,875	697,317	-
Total revenues	<u>116,242,804</u>	<u>29,422,369</u>	<u>757,673</u>
Expenditures			
Current:			
General government	16,385,512	3,354,836	-
Public safety	43,102,065	5,836,765	-
Public works	846,692	-	-
Health and welfare	4,055,991	22,819,553	-
Cultural and recreation	10,773,766	-	-
Economic development	2,248,184	731,449	2,793,707
Debt service:			
Principal	-	-	1,305,000
Interest and fiscal charges	-	-	102,875
Debt issuance costs	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>77,412,210</u>	<u>32,742,603</u>	<u>4,201,582</u>
Excess (deficiency) of revenues over (under) expenditures	<u>38,830,594</u>	<u>(3,320,234)</u>	<u>(3,443,909)</u>
Other financing sources (uses)			
Transfers from other funds	-	414,911	-
Transfers to other funds	(3,022,048)	(68,386)	-
Proceeds from capital lease	-	-	-
Total other financing sources (uses)	<u>(3,022,048)</u>	<u>346,525</u>	<u>-</u>
Net change in fund balance	35,808,546	(2,973,709)	(3,443,909)
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>\$ 104,435,315</u>	<u>\$ 20,289,287</u>	<u>\$ 47,089,057</u>

Debt Service Fund	Debt Proceeds Fund	Other Governmental Funds	Total Governmental Funds	
			2015	2014
\$ 13,942,873	\$ -	\$ 34,423,830	\$ 144,090,288	\$ 140,265,022
-	-	1,302,654	1,302,654	1,353,147
-	-	6,004,569	13,606,704	13,211,399
1,073,417	-	-	1,073,417	1,538,959
-	-	39,788	170,185	242,616
84,796	-	5,892,034	22,727,553	21,819,281
314,956	-	10,899,038	33,179,648	32,775,497
-	201,611	34	2,614,939	2,633,185
-	-	-	139,813	63,929
-	-	5,091	32,144	30,908
-	-	143,795	1,813,987	7,645,812
<u>15,416,042</u>	<u>201,611</u>	<u>58,710,833</u>	<u>220,751,332</u>	<u>221,579,755</u>
-	1,950	2,382,227	22,124,525	21,047,719
-	-	20,234,234	69,173,064	68,002,393
-	-	5,788,514	6,635,206	6,801,356
-	-	2,782,398	29,657,942	28,780,298
-	-	-	10,773,766	5,587,877
-	-	3,853,787	9,627,127	6,970,964
-	-	418,803	1,723,803	3,625,786
2,727,063	75,875	37,082	2,942,895	3,440,283
-	-	-	-	270
-	-	11,006,995	11,006,995	10,344,107
<u>2,727,063</u>	<u>77,825</u>	<u>46,504,040</u>	<u>163,665,323</u>	<u>154,601,053</u>
<u>12,688,979</u>	<u>123,786</u>	<u>12,206,793</u>	<u>57,086,009</u>	<u>66,978,702</u>
798,783	-	3,471,838	4,685,532	3,500,696
-	(717,929)	(877,169)	(4,685,532)	(3,500,696)
-	-	-	-	1,271,190
<u>798,783</u>	<u>(717,929)</u>	<u>2,594,669</u>	<u>-</u>	<u>1,271,190</u>
13,487,762	(594,143)	14,801,462	57,086,009	68,249,892
<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>\$ 15,132,530</u>	<u>\$ 47,508,121</u>	<u>\$ 59,132,697</u>	<u>\$ 293,587,007</u>	<u>\$ 233,948,221</u>

SEDGWICK COUNTY, KANSAS

Statement of Net Position Proprietary Funds June 30, 2015

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
Assets		
Current assets:		
Cash, including investments	\$ 4,380,817	\$ 24,163,156
Inventories, at cost	-	203,104
Restricted assets:		
Cash, including investments	8,243,893	-
Total current assets	12,624,710	24,366,260
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	28,890,205
Construction in progress	710,000	-
Less accumulated depreciation	(28,599,382)	(22,867,787)
Total capital assets (net of accumulated depreciation)	154,360,387	14,382,352
Total assets	\$ 166,985,097	\$ 38,748,612
Liabilities		
Current liabilities:		
Accounts payable	\$ 33,994	\$ 343,201
Estimated claims costs payable	-	833,000
Total current liabilities	33,994	1,176,201
Noncurrent liabilities:		
Estimated claims costs payable	-	342,000
Total liabilities	33,994	1,518,201
Net position		
Investment in capital assets	154,360,387	14,382,352
Restricted for capital improvements and operations	8,209,899	-
Unrestricted	4,380,817	22,848,059
Total net position	166,951,103	37,230,411
Total liabilities and net position	\$ 166,985,097	\$ 38,748,612

SEDGWICK COUNTY, KANSAS

Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Six Months Ended June 30, 2015

	Business-type Activity - Enterprise Fund Arena Fund	Governmental Activities - Internal Service Funds
Operating revenues:		
Charges for services	\$ -	\$ 18,980,919
Other revenue	6,299	475,010
Total operating revenues	6,299	19,455,929
Operating expenses:		
Salaries and benefits	-	735,113
Contractual services	243,000	964,657
Utilities	-	32,407
Supplies and fuel	-	1,265,951
Administrative charges	-	88,876
Depreciation expense	2,251,678	1,388,620
Claims expense	-	10,745,456
Other expense	-	-
Total operating expenses	2,494,678	15,221,080
Operating income (loss)	(2,488,379)	4,234,849
Nonoperating revenues:		
Investment income	-	-
Gain (loss) on sale of assets	-	285,036
Total nonoperating revenues	-	285,036
Income (loss) before transfers	(2,488,379)	4,519,885
Transfers:		
Transfers from other funds	-	-
Change in net position	(2,488,379)	4,519,885
Net position, beginning of year	169,439,482	32,710,526
Net position, end of period	\$ 166,951,103	\$ 37,230,411

SEDGWICK COUNTY, KANSAS

**Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2015**

(with comparative totals for June 30, 2014)

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2015	2014
Assets					
Cash, including investments	\$ 34,527,827	\$ 25,790	\$ 34,144,095	\$ 68,697,712	\$ 74,463,572
Due from other agencies	1,740	-	61,568	63,308	164,204
Accounts receivable	3,867,341	-	-	3,867,341	4,008,565
Property tax receivable	894,679	-	-	894,679	931,457
Sales tax receivable	-	-	2,297,066	2,297,066	2,221,418
Inventories, at cost	514,180	-	-	514,180	745,235
Total assets	\$ 39,805,767	\$ 25,790	\$ 36,502,729	\$ 76,334,286	\$ 82,534,451
Liabilities:					
Accounts payable	\$ 152,651	\$ -	\$ 15,885	\$ 168,536	\$ 547,402
Due to other funds	-	-	6,644,516	6,644,516	3,720,037
Advance payable	-	-	5,952,188	5,952,188	6,156,116
Total liabilities	152,651	-	12,612,589	12,765,240	10,423,555
Deferred Inflows of Resources:					
Deferred property tax receivable	894,679	-	-	894,679	931,457
Unavailable revenue - accounts receivable	3,480,102	-	61,568	3,541,670	4,172,769
Total deferred inflows of resources	4,374,781	-	61,568	4,436,349	5,104,226
Fund balances:					
Nonspendable:					
Inventories	514,180	-	-	514,180	745,235
Restricted:					
General Government	1,473,180	-	-	1,473,180	1,389,775
Debt Service	-	25,790	-	25,790	25,790
Public Safety	16,037,709	-	-	16,037,709	16,792,883
Public Works	6,930,907	-	-	6,930,907	6,442,349
Health and Welfare	2,994,268	-	-	2,994,268	2,831,789
Culture and Recreation	50,612	-	-	50,612	21,270
Economic Development	2,717,006	-	-	2,717,006	2,689,983
Capital Outlay	-	-	17,242,172	17,242,172	21,483,960
Committed:					
Public Safety	4,191,479	-	-	4,191,479	5,494,021
Capital Outlay	-	-	4,983,698	4,983,698	5,605,548
Assigned:					
Public Works	368,994	-	-	368,994	366,970
Capital Outlay	-	-	8,249,590	8,249,590	6,990,891
Unassigned	-	-	(6,646,888)	(6,646,888)	(3,873,794)
Total fund balance	35,278,335	25,790	23,828,572	59,132,697	67,006,670
Total liabilities, deferred inflows of resources and fund balances	\$ 39,805,767	\$ 25,790	\$ 36,502,729	\$ 76,334,286	\$ 82,534,451

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SEDGWICK COUNTY, KANSAS

Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
June 30, 2015
(with comparative totals for June 30, 2014)

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Assets				
Cash, including investments	\$ 2,717,006	\$ 1,969,746	\$ 4,229,865	\$ 1,028,970
Due from other agencies	-	-	-	-
Accounts receivable	-	-	3,478,362	-
Property tax receivable	203,294	73,198	68,552	59,207
Inventories, at cost	-	-	514,180	-
Total assets	<u>\$ 2,920,300</u>	<u>\$ 2,042,944</u>	<u>\$ 8,290,959</u>	<u>\$ 1,088,177</u>
Liabilities:				
Accounts payable	\$ -	\$ 16,017	\$ 38,386	\$ 18,675
Total liabilities	<u>-</u>	<u>16,017</u>	<u>38,386</u>	<u>18,675</u>
Deferred Inflows of Resources:				
Deferred property tax receivable	203,294	73,198	68,552	59,207
Unavailable revenue - accounts receivable	-	-	3,478,362	-
Total deferred inflows of resources	<u>203,294</u>	<u>73,198</u>	<u>3,546,914</u>	<u>59,207</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	514,180	-
Restricted:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	1,953,729	-	1,010,295
Culture and Recreation	-	-	-	-
Economic Development	2,717,006	-	-	-
Committed:				
Public Safety	-	-	4,191,479	-
Assigned:				
Public Works	-	-	-	-
Total fund balance	<u>2,717,006</u>	<u>1,953,729</u>	<u>4,705,659</u>	<u>1,010,295</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,920,300</u>	<u>\$ 2,042,944</u>	<u>\$ 8,290,959</u>	<u>\$ 1,088,177</u>

Public Works Highways	Noxious Weeds	Solid Waste	Special Parks and Recreation	Emergency Telephone Services	Court Trustee Operations
\$ 4,529,147	\$ 368,661	\$ 2,419,456	\$ 50,612	\$ 2,616,916	\$ 3,119,866
1,740	-	-	-	-	-
-	-	-	-	-	-
130,069	9,646	-	-	-	-
-	-	-	-	-	-
<u>\$ 4,660,956</u>	<u>\$ 378,307</u>	<u>\$ 2,419,456</u>	<u>\$ 50,612</u>	<u>\$ 2,616,916</u>	<u>\$ 3,119,866</u>
\$ 10,497	\$ 258	\$ 6,608	\$ -	\$ 26,876	\$ 4,627
10,497	258	6,608	-	26,876	4,627
130,069	9,646	-	-	-	-
1,740	-	-	-	-	-
<u>131,809</u>	<u>9,646</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	2,590,040	3,115,239
4,518,650	-	2,412,257	-	-	-
-	-	-	-	-	-
-	-	-	50,612	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	368,403	591	-	-	-
<u>4,518,650</u>	<u>368,403</u>	<u>2,412,848</u>	<u>50,612</u>	<u>2,590,040</u>	<u>3,115,239</u>
<u>\$ 4,660,956</u>	<u>\$ 378,307</u>	<u>\$ 2,419,456</u>	<u>\$ 50,612</u>	<u>\$ 2,616,916</u>	<u>\$ 3,119,866</u>

(Continued)

SEDGWICK COUNTY, KANSAS

Combining Balance Sheet (continued)
Nonmajor Governmental Funds - Special Revenue Funds
 June 30, 2015
 (with comparative totals for June 30, 2014)

	Special Alcohol and Drug Programs	Auto License	Court Alcohol/Drug Safety Action Program	Prosecuting Attorney Training
Assets				
Cash, including investments	\$ 30,244	\$ 308,728	\$ 146,251	\$ 28,075
Due from other agencies	-	-	-	-
Accounts receivable	-	-	-	-
Property tax receivable	-	-	-	-
Inventories, at cost	-	-	-	-
Total assets	<u>\$ 30,244</u>	<u>\$ 308,728</u>	<u>\$ 146,251</u>	<u>\$ 28,075</u>
Liabilities:				
Accounts payable	\$ -	\$ 4,309	\$ -	\$ -
Total liabilities	<u>-</u>	<u>4,309</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	-	304,419	-	-
Public Safety	-	-	146,251	28,075
Public Works	-	-	-	-
Health and Welfare	30,244	-	-	-
Culture and Recreation	-	-	-	-
Economic Development	-	-	-	-
Committed:				
Public Safety	-	-	-	-
Assigned:				
Public Works	-	-	-	-
Total fund balance	<u>30,244</u>	<u>304,419</u>	<u>146,251</u>	<u>28,075</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 30,244</u>	<u>\$ 308,728</u>	<u>\$ 146,251</u>	<u>\$ 28,075</u>

Technology	Fire District Operating	Fire District Research and Development	Township Dissolution	Totals	
				2015	2014
\$ 976,224	\$ 9,778,390	\$ 17,133	\$ 192,537	\$ 34,527,827	\$ 36,385,374
-	-	-	-	1,740	1,897
-	388,979	-	-	3,867,341	4,008,565
-	350,713	-	-	894,679	931,457
-	-	-	-	514,180	745,235
<u>\$ 976,224</u>	<u>\$ 10,518,082</u>	<u>\$ 17,133</u>	<u>\$ 192,537</u>	<u>\$ 39,805,767</u>	<u>\$ 42,072,528</u>
\$ -	\$ 26,398	\$ -	\$ -	\$ 152,651	\$ 356,334
-	26,398	-	-	152,651	356,334
-	350,713	-	-	894,679	931,457
-	-	-	-	3,480,102	4,010,462
-	350,713	-	-	4,374,781	4,941,919
-	-	-	-	514,180	745,235
976,224	-	-	192,537	1,473,180	1,389,775
-	10,140,971	17,133	-	16,037,709	16,792,883
-	-	-	-	6,930,907	6,442,349
-	-	-	-	2,994,268	2,831,789
-	-	-	-	50,612	21,270
-	-	-	-	2,717,006	2,689,983
-	-	-	-	4,191,479	5,494,021
-	-	-	-	368,994	366,970
<u>976,224</u>	<u>10,140,971</u>	<u>17,133</u>	<u>192,537</u>	<u>35,278,335</u>	<u>36,774,275</u>
<u>\$ 976,224</u>	<u>\$ 10,518,082</u>	<u>\$ 17,133</u>	<u>\$ 192,537</u>	<u>\$ 39,805,767</u>	<u>\$ 42,072,528</u>

SEDGWICK COUNTY, KANSAS

*Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2015
(with comparative totals for June 30, 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	\$ -	\$ -	\$ 14,950,676	\$ 155,555
Due from other agencies	-	-	61,568	-
Sales tax receivable	-	-	2,297,066	-
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,309,310</u>	<u>\$ 155,555</u>
Liabilities:				
Accounts payable	\$ 2,372	\$ -	\$ 5,570	\$ -
Due to other funds	5,987,899	656,617	-	-
Advance payable	-	-	-	-
Total liabilities	<u>5,990,271</u>	<u>656,617</u>	<u>5,570</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	-	-	17,242,172	-
Committed:				
Capital Outlay	-	-	-	-
Assigned:				
Capital Outlay	-	-	-	155,555
Unassigned	(5,990,271)	(656,617)	-	-
Total fund balance	<u>(5,990,271)</u>	<u>(656,617)</u>	<u>17,242,172</u>	<u>155,555</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,309,310</u>	<u>\$ 155,555</u>

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2015	2014
\$ 45,623	\$ 10,943,660	\$ 7,419,814	\$ 628,767	\$ 34,144,095	\$ 38,052,408
-	-	-	-	61,568	162,307
-	-	-	-	2,297,066	2,221,418
<u>\$ 45,623</u>	<u>\$ 10,943,660</u>	<u>\$ 7,419,814</u>	<u>\$ 628,767</u>	<u>\$ 36,502,729</u>	<u>\$ 40,436,133</u>
\$ -	\$ 7,774	\$ 169	\$ -	\$ 15,885	\$ 191,068
-	-	-	-	6,644,516	3,720,037
-	5,952,188	-	-	5,952,188	6,156,116
-	5,959,962	169	-	12,612,589	10,067,221
-	-	-	-	61,568	162,307
-	-	-	-	61,568	162,307
-	-	-	-	17,242,172	21,483,960
-	4,983,698	-	-	4,983,698	5,605,548
45,623	-	7,419,645	628,767	8,249,590	6,990,891
-	-	-	-	(6,646,888)	(3,873,794)
<u>45,623</u>	<u>4,983,698</u>	<u>7,419,645</u>	<u>628,767</u>	<u>23,828,572</u>	<u>30,206,605</u>
<u>\$ 45,623</u>	<u>\$ 10,943,660</u>	<u>\$ 7,419,814</u>	<u>\$ 628,767</u>	<u>\$ 36,502,729</u>	<u>\$ 40,436,133</u>

SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Six Months Ended June 30, 2015
(with comparative totals for the six months ended June 30, 2014)**

	Special	Fire District	Capital	Totals	
	Revenue Funds	Debt Service	Projects Funds	2015	2014
Revenues					
Property taxes	\$ 34,423,830	\$ -	\$ -	\$ 34,423,830	\$ 34,496,197
Emergency telephone services taxes	1,302,654	-	-	1,302,654	1,353,147
Sales taxes	-	-	6,004,569	6,004,569	4,766,311
Other taxes	39,788	-	-	39,788	39,939
Intergovernmental	4,605,844	-	1,286,190	5,892,034	4,661,013
Charges for services	10,898,973	-	65	10,899,038	12,166,688
Uses of money and property	34	-	-	34	92
Licenses and permits	5,091	-	-	5,091	4,221
Other	40,183	-	103,612	143,795	448,660
Total revenues	51,316,397	-	7,394,436	58,710,833	57,936,268
Expenditures					
Current:					
General government	2,382,227	-	-	2,382,227	2,364,724
Public safety	20,234,234	-	-	20,234,234	19,447,642
Public works	5,788,514	-	-	5,788,514	5,918,342
Health and welfare	2,782,398	-	-	2,782,398	2,952,356
Culture and recreation	-	-	-	-	-
Economic development	3,853,787	-	-	3,853,787	3,727,847
Debt service:					
Principal	418,803	-	-	418,803	330,786
Interest and fiscal charges	37,082	-	-	37,082	39,787
Capital outlay	-	-	11,006,995	11,006,995	10,344,107
Total expenditures	35,497,045	-	11,006,995	46,504,040	45,125,591
Excess (deficiency) of revenues over (under) expenditures	15,819,352	-	(3,612,559)	12,206,793	12,810,677
Other financing sources (uses)					
Transfers from other funds	-	-	3,471,838	3,471,838	2,253,189
Transfers to other funds	(227,047)	-	(650,122)	(877,169)	(352,663)
Proceeds from capital lease	-	-	-	-	1,271,190
Total other financing sources (uses)	(227,047)	-	2,821,716	2,594,669	3,171,716
Net change in fund balances	15,592,305	-	(790,843)	14,801,462	15,982,393
Fund balances, beginning of year	19,686,030	25,790	24,619,415	44,331,235	51,024,277
Fund balances, end of period	\$ 35,278,335	\$ 25,790	\$ 23,828,572	\$ 59,132,697	\$ 67,006,670

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SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Six Months Ended June 30, 2015
(with comparative totals for the six months ended June 30, 2014)**

	Wichita State University Program Development	Comprehensive Community Care	Emergency Medical Services	Aging Services
Revenues				
Property taxes	\$ 6,561,293	\$ 2,668,345	\$ 2,562,634	\$ 2,188,660
Emergency telephone services taxes	-	-	-	-
Other taxes	-	-	-	-
Intergovernmental	-	130,834	-	-
Charges for services	-	-	6,496,975	-
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	-	1,037	-
Total revenues	<u>6,561,293</u>	<u>2,799,179</u>	<u>9,060,646</u>	<u>2,188,660</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	8,192,883	-
Public works	-	-	-	-
Health and welfare	-	1,532,206	-	1,250,192
Culture and recreation	-	-	-	-
Economic development	3,853,787	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>3,853,787</u>	<u>1,532,206</u>	<u>8,192,883</u>	<u>1,250,192</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,707,506</u>	<u>1,266,973</u>	<u>867,763</u>	<u>938,468</u>
Other financing sources (uses)				
Transfers to other funds	-	-	-	(187,047)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(187,047)</u>
Net change in fund balances	2,707,506	1,266,973	867,763	751,421
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>\$ 2,717,006</u>	<u>\$ 1,953,729</u>	<u>\$ 4,705,659</u>	<u>\$ 1,010,295</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>
\$ 4,808,078	\$ 355,456	\$ -	\$ -	\$ -	\$ -
-	-	-	-	1,302,654	-
-	-	-	14,913	-	-
2,157,337	-	-	-	-	2,285,823
22,852	25,956	1,552,742	-	-	453,343
-	-	-	-	-	-
2,795	-	591	-	-	-
9,664	-	-	-	149	-
<u>7,000,726</u>	<u>381,412</u>	<u>1,553,333</u>	<u>14,913</u>	<u>1,302,803</u>	<u>2,739,166</u>
-	-	-	-	-	-
-	-	-	-	1,391,001	2,637,777
4,847,682	217,518	723,314	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,847,682</u>	<u>217,518</u>	<u>723,314</u>	<u>-</u>	<u>1,391,001</u>	<u>2,637,777</u>
<u>2,153,044</u>	<u>163,894</u>	<u>830,019</u>	<u>14,913</u>	<u>(88,198)</u>	<u>101,389</u>
(40,000)	-	-	-	-	-
(40,000)	-	-	-	-	-
2,113,044	163,894	830,019	14,913	(88,198)	101,389
<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>\$ 4,518,650</u>	<u>\$ 368,403</u>	<u>\$ 2,412,848</u>	<u>\$ 50,612</u>	<u>\$ 2,590,040</u>	<u>\$ 3,115,239</u>

SEDGWICK COUNTY, KANSAS

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

Nonmajor Special Revenue Funds

For the Six Months Ended June 30, 2015

(with comparative totals for the six months ended June 30, 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	24,875	-	-	-
Intergovernmental	-	31,850	-	-
Charges for services	-	1,879,598	4,023	15,619
Uses of money and property	-	-	-	-
Licenses and permits	-	-	-	-
Other	-	15,276	-	-
Total revenues	<u>24,875</u>	<u>1,926,724</u>	<u>4,023</u>	<u>15,619</u>
Expenditures				
Current:				
General government	-	1,930,533	-	-
Public safety	-	-	110	26,504
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>-</u>	<u>1,930,533</u>	<u>110</u>	<u>26,504</u>
Excess (deficiency) of revenues over (under) expenditures	<u>24,875</u>	<u>(3,809)</u>	<u>3,913</u>	<u>(10,885)</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	24,875	(3,809)	3,913	(10,885)
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>\$ 30,244</u>	<u>\$ 304,419</u>	<u>\$ 146,251</u>	<u>\$ 28,075</u>

Technology	Fire District Operating	Fire District Research and Development	Township Dissolution	Totals	
				2015	2014
\$ -	\$ 15,279,364	\$ -	\$ -	\$ 34,423,830	\$ 34,496,197
-	-	-	-	1,302,654	1,353,147
-	-	-	-	39,788	39,939
-	-	-	-	4,605,844	4,476,610
435,960	11,905	-	-	10,898,973	12,166,688
34	-	-	-	34	92
-	1,705	-	-	5,091	4,221
-	9,057	5,000	-	40,183	372,316
<u>435,994</u>	<u>15,302,031</u>	<u>5,000</u>	<u>-</u>	<u>51,316,397</u>	<u>52,909,210</u>
451,694	-	-	-	2,382,227	2,364,724
-	7,985,959	-	-	20,234,234	19,447,642
-	-	-	-	5,788,514	5,918,342
-	-	-	-	2,782,398	2,952,356
-	-	-	-	-	-
-	-	-	-	3,853,787	3,727,847
-	418,803	-	-	418,803	330,786
-	37,082	-	-	37,082	39,787
<u>451,694</u>	<u>8,441,844</u>	<u>-</u>	<u>-</u>	<u>35,497,045</u>	<u>34,781,484</u>
<u>(15,700)</u>	<u>6,860,187</u>	<u>5,000</u>	<u>-</u>	<u>15,819,352</u>	<u>18,127,726</u>
-	-	-	-	(227,047)	(352,663)
-	-	-	-	(227,047)	(352,663)
(15,700)	6,860,187	5,000	-	15,592,305	17,775,063
<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>\$ 976,224</u>	<u>\$ 10,140,971</u>	<u>\$ 17,133</u>	<u>\$ 192,537</u>	<u>\$ 35,278,335</u>	<u>\$ 36,774,275</u>

SEDGWICK COUNTY, KANSAS

**Combining Statement of Revenues, Expenditures and
Changes in Fund Balances (Deficits)
For the Six Months Ended June 30, 2015
(with comparative totals for the six months ended June, 2014)**

	Building and Equipment	Street, Bridge and Other	Sales Tax Road and Bridge	Road and Bridge Equipment
Revenues				
Sales taxes	\$ -	\$ -	\$ 6,004,569	\$ -
Intergovernmental	-	-	1,286,190	-
Charges for services	-	-	65	-
Uses of money and property	-	-	-	-
Other revenue	23,122	-	760	-
Total revenues	<u>23,122</u>	<u>-</u>	<u>7,291,584</u>	<u>-</u>
Expenditures				
Capital outlay	160,079	682,804	7,707,147	-
Total expenditures	<u>160,079</u>	<u>682,804</u>	<u>7,707,147</u>	<u>-</u>
(Deficiency) of revenues (under) expenditures	<u>(136,957)</u>	<u>(682,804)</u>	<u>(415,563)</u>	<u>-</u>
Other financing sources (uses)				
Transfers from other funds	379,607	338,322	-	-
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	<u>379,607</u>	<u>338,322</u>	<u>-</u>	<u>-</u>
Net change in fund balances	242,650	(344,482)	(415,563)	-
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>\$ (5,990,271)</u>	<u>\$ (656,617)</u>	<u>\$ 17,242,172</u>	<u>\$ 155,555</u>

Highway Improvement	Capital Improvements	Equipment Reserve	Fire District Special Equipment	Totals	
				2015	2014
\$ -	\$ -	\$ -	\$ -	\$ 6,004,569	\$ 4,766,311
-	-	-	-	1,286,190	184,403
-	-	-	-	65	-
-	-	-	-	-	-
-	79,730	-	-	103,612	76,344
-	79,730	-	-	7,394,436	5,027,058
-	1,905,607	551,358	-	11,006,995	10,344,107
-	1,905,607	551,358	-	11,006,995	10,344,107
-	(1,825,877)	(551,358)	-	(3,612,559)	(5,317,049)
-	2,753,909	-	-	3,471,838	2,253,189
-	-	-	-	-	1,271,190
-	2,103,787	-	-	2,821,716	3,524,379
-	277,910	(551,358)	-	(790,843)	(1,792,670)
45,623	4,705,788	7,971,003	628,767	24,619,415	31,999,275
<u>\$ 45,623</u>	<u>\$ 4,983,698</u>	<u>\$ 7,419,645</u>	<u>\$ 628,767</u>	<u>\$ 23,828,572</u>	<u>\$ 30,206,605</u>

SEDGWICK COUNTY, KANSAS

**Combining Statement of Net Position
Internal Service Funds
June 30, 2015
(with comparative totals for June 30, 2014)**

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
Assets			
Current assets:			
Cash, including investments	\$ 9,531,952	\$ 9,103,830	\$ 3,724,999
Inventories, at cost	203,104	-	-
Total current assets	9,735,056	9,103,830	3,724,999
Noncurrent assets:			
Capital assets:			
Land	40,580	-	-
Buildings and improvements	8,319,354	-	-
Machinery and equipment	28,655,716	-	-
Less accumulated depreciation	(22,784,741)	-	-
Total capital assets (net of accumulated depreciation)	14,230,909	-	-
Total assets	\$ 23,965,965	\$ 9,103,830	\$ 3,724,999
Liabilities			
Current liabilities:			
Accounts payable	\$ 320,891	\$ -	\$ 1,602
Estimated claims costs payable	-	-	833,000
Total current liabilities	320,891	-	834,602
Noncurrent liabilities:			
Estimated claims costs payable	-	-	342,000
Total liabilities	320,891	-	1,176,602
Net position			
Investment in capital assets	14,230,909	-	-
Unrestricted	9,414,165	9,103,830	2,548,397
Total net position	23,645,074	9,103,830	2,548,397
Total liabilities and net position	\$ 23,965,965	\$ 9,103,830	\$ 3,724,999

Risk Management Reserve	Totals	
	2015	2014
\$ 1,802,375	\$ 24,163,156	\$ 17,666,175
-	203,104	410,936
<u>1,802,375</u>	<u>24,366,260</u>	<u>18,077,111</u>
-	40,580	-
-	8,319,354	8,303,571
234,489	28,890,205	30,428,144
(83,046)	(22,867,787)	(24,895,546)
<u>151,443</u>	<u>14,382,352</u>	<u>13,836,169</u>
<u>\$ 1,953,818</u>	<u>\$ 38,748,612</u>	<u>\$ 31,913,280</u>
\$ 20,708	\$ 343,201	\$ 151,843
-	833,000	852,000
<u>20,708</u>	<u>1,176,201</u>	<u>1,003,843</u>
-	342,000	289,000
<u>20,708</u>	<u>1,518,201</u>	<u>1,292,843</u>
151,443	14,382,352	13,836,169
<u>1,781,667</u>	<u>22,848,059</u>	<u>16,784,268</u>
<u>1,933,110</u>	<u>37,230,411</u>	<u>30,620,437</u>
<u>\$ 1,953,818</u>	<u>\$ 38,748,612</u>	<u>\$ 31,913,280</u>

SEDGWICK COUNTY, KANSAS

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

For the Six Months Ended June 30, 2015
(with comparative totals for the six months ended June 30, 2014)

	Fleet Management	Health/Dental/ Life Insurance Reserve	Workers' Compensation Reserve
Operating revenues:			
Charges for services	\$ 3,677,434	\$ 14,278,696	\$ 1,024,789
Other revenue	32,009	355,744	2,865
Total operating revenues	<u>3,709,443</u>	<u>14,634,440</u>	<u>1,027,654</u>
Operating expenses:			
Salaries and benefits	475,961	62,793	88,843
Contractual services	187,748	564,469	114,924
Utilities	32,407	-	-
Supplies and fuel	1,258,854	3,950	296
Administrative charges	88,876	-	-
Depreciation	1,371,989	-	-
Claims expense	-	9,893,903	698,536
Total operating expenses	<u>3,415,835</u>	<u>10,525,115</u>	<u>902,599</u>
Operating income (loss)	<u>293,608</u>	<u>4,109,325</u>	<u>125,055</u>
Nonoperating revenues:			
Investment income	-	-	-
Gain (loss) on sale of assets	285,036	-	-
Total nonoperating revenues	<u>285,036</u>	<u>-</u>	<u>-</u>
Income (loss) before transfers	578,644	4,109,325	125,055
Transfers			
Transfers from other funds	-	-	-
Change in net position	578,644	4,109,325	125,055
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>\$ 23,645,074</u>	<u>\$ 9,103,830</u>	<u>\$ 2,548,397</u>

Risk Management Reserve	Totals	
	2015	2014
\$ -	\$ 18,980,919	\$ 18,901,840
84,392	475,010	56,968
<u>84,392</u>	<u>19,455,929</u>	<u>18,958,808</u>
107,516	735,113	718,046
97,516	964,657	451,504
-	32,407	35,863
2,851	1,265,951	1,590,780
-	88,876	99,915
16,631	1,388,620	1,347,711
<u>153,017</u>	<u>10,745,456</u>	<u>15,982,881</u>
<u>377,531</u>	<u>15,221,080</u>	<u>20,226,700</u>
<u>(293,139)</u>	<u>4,234,849</u>	<u>(1,267,892)</u>
-	-	-
<u>-</u>	<u>285,036</u>	<u>55,500</u>
<u>-</u>	<u>285,036</u>	<u>55,500</u>
(293,139)	4,519,885	(1,212,392)
-	-	-
<u>(293,139)</u>	<u>4,519,885</u>	<u>(1,212,392)</u>
<u>2,226,249</u>	<u>32,710,526</u>	<u>31,832,829</u>
<u>\$ 1,933,110</u>	<u>\$ 37,230,411</u>	<u>\$ 30,620,437</u>